

Application of SOUTHERN CALIFORNIA GAS )  
COMPANY for authority to update its gas )  
revenue requirement and base rates )  
effective January 1, 2028 (U 904-G) )

Application No.: A.26-06-\_\_\_

Exhibit No.: (SCG-26-WP)

WORKPAPERS TO  
PREPARED DIRECT TESTIMONY  
OF KELLY H. EDUARTE  
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

JUNE 2026



SOUTHERN CALIFORNIA GAS COMPANY													
MISCELLANEOUS REVENUES													
SUMMARY													
Thousands of Dollars (\$000s)													
Testimony Item #	Activities	Account Description	Actuals					Forecast					
			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
	<b>Miscellaneous Service Revenues</b>	<b>488</b>											
1	Service Establishment Charges (SEC)	Service Establishment Charges Actual	\$ 18,570	\$ 16,903	\$ 16,410	\$ 16,716	\$ 16,238	\$ 15,900	\$ 15,543	\$ 15,196	\$ 14,856	\$ 14,523	\$ 14,198
2	AMI Opt Out Fee	Opt Out Fee	\$ 37	\$ 53	\$ 52	\$ 54	\$ 48	\$ 32	\$ 31	\$ 28	\$ 25	\$ 24	\$ 23
3	Reconnection Charge	Misc Svcs Rev Reconnect Charge	\$ 0	\$ 1	\$ 1	\$ 3	\$ 30	\$ 46	\$ 37	\$ 28	\$ 28	\$ 28	\$ 28
4	Residential Parts Program	Residential Limited Parts Program	\$ 2,541	\$ 2,253	\$ 2,238	\$ 1,970	\$ 1,764	\$ 1,676	\$ 1,592	\$ 1,512	\$ 1,437	\$ 1,365	\$ 1,297
5	Commercial Parts Program	Rev From Comm Parts Sales	\$ 2,864	\$ 2,928	\$ 3,468	\$ 3,411	\$ 3,375	\$ 3,341	\$ 3,307	\$ 3,274	\$ 3,242	\$ 3,209	\$ 3,177
6	Connect Appliance Program	Revs From Appl Connection Svc	\$ 170	\$ 148	\$ 102	\$ 91	\$ 81	\$ 68	\$ 57	\$ 48	\$ 41	\$ 34	\$ 29
8	Late Payment Charges (Non-Residential)	Rev From Late Pmt Chrg Actual	\$ 618	\$ 1,644	\$ 2,373	\$ 1,565	\$ 1,621	\$ 720	\$ 660	\$ 600	\$ 600	\$ 600	\$ 600
9	Other Customer Service Revenues	Revenue from Set Time Appt Svc Chrg	\$ 24	\$ 67	\$ 72	\$ 79	\$ 84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Rev for Seismic Services	\$ 6	\$ 8	\$ 6	\$ 9	\$ 5	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7
		Rev for Seismic Restores	\$ 473	\$ 409	\$ 375	\$ 330	\$ 318	\$ 388	\$ 388	\$ 388	\$ 388	\$ 388	\$ 388
		Rev for Non-Seismic Restores	\$ 19	\$ 14	\$ 13	\$ 13	\$ 19	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16
		Third Party Pole Attachments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>FERC #488 Sub-Total</b>		\$ 25,322	\$ 24,430	\$ 25,111	\$ 24,242	\$ 23,583	\$ 22,194	\$ 21,640	\$ 21,098	\$ 20,639	\$ 20,194	\$ 19,762
	<b>Rent From Gas Property</b>	<b>493</b>											
10	Rent from Property Used in Operations	Goleta Lease Fees	\$ 71	\$ 73	\$ 76	\$ 78	\$ 76	\$ 85	\$ 88	\$ 91	\$ 95	\$ 99	\$ 102
		Aliso Rental for Telecom Sites	\$ 200	\$ 220	\$ 227	\$ 215	\$ 291	\$ 254	\$ 263	\$ 273	\$ 283	\$ 294	\$ 305
		Rents for Prop Use - Non-tariff Gas	\$ 141	\$ 196	\$ 210	\$ 55	\$ 40	\$ 207	\$ 202	\$ 209	\$ 217	\$ 226	\$ 234
	<b>FERC #493 Sub-Total</b>		\$ 411	\$ 490	\$ 513	\$ 347	\$ 407	\$ 546	\$ 553	\$ 574	\$ 595	\$ 618	\$ 641
	<b>Other Gas Revenues</b>	<b>495</b>											
11	Shared Assets (after BUCU reallocation)	Shared Assets Revenue - Gas Distrib	\$ 53,267	\$ 55,723	\$ 62,500	\$ 70,919	\$ 87,226	\$ 90,402	\$ 92,037	\$ 103,227			
12	Crude Oil Sales	Honor Rancho Oil Rev	\$ 652	\$ 1,629	\$ 538	\$ 489	\$ 228	\$ 333	\$ 319	\$ 304	\$ 296	\$ 290	\$ 283
		Aliso Shallow Zone	\$ 1,268	\$ 2,162	\$ 926	\$ 1,080	\$ 1,144	\$ 1,622	\$ 1,621	\$ 1,516	\$ 1,481	\$ 1,450	\$ 1,413
		Aliso PECO	\$ 20	\$ 20	\$ 27	\$ 26	\$ 43	\$ 21	\$ 21	\$ 21	\$ 21	\$ 21	\$ 21
		PDR Oil Rev	\$ 1,668	\$ 2,346	\$ 1,370	\$ 1,177	\$ 700	\$ 699	\$ 918	\$ 911	\$ 908	\$ 907	\$ 904
		Administrative Fee For PDR PECO Oil & Gas LLC, et al.	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15
14	Returned Check Charge	Returned Check Charges Actual	\$ 641	\$ 794	\$ 999	\$ 1,099	\$ 1,240	\$ 1,113	\$ 1,113	\$ 1,113	\$ 1,113	\$ 1,113	\$ 1,113
15	Income Tax Component of Contributions-	Amortization of ITCCA	\$ 4,962	\$ 4,856	\$ 5,261	\$ 5,966	\$ 7,187	\$ 7,187	\$ 7,187	\$ 7,187	\$ 7,187	\$ 7,187	\$ 7,187
16	Training Activity	Sundry Trng Labor	\$ 392	\$ 513	\$ 279	\$ 342	\$ 325	\$ 350	\$ 378	\$ 389	\$ 401	\$ 413	\$ 425
		Sundry Trng Materials	\$ 570	\$ 424	\$ 211	\$ 215	\$ 221	\$ 239	\$ 270	\$ 284	\$ 298	\$ 313	\$ 328
17	Line Item Billing	Line Item Billing Third Party Revenues	\$ 231	\$ 208	\$ 170	\$ 149	\$ 120	\$ 101	\$ 86	\$ 73	\$ 61	\$ 52	\$ 44
		Line Item Billing Non-Tariff Third Party Rev	\$ 8,164	\$ 9,184	\$ 8,263	\$ 8,214	\$ 7,746	\$ 6,970	\$ 40	\$ 60	\$ 80	\$ 90	\$ 110
18	Federal Energy Retrofit Program (FERP)	Other Rev Gas - Federal Proj Mgmt	\$ 455	\$ 583	\$ 392	\$ 727	\$ 609	\$ 2,146	\$ 328	\$ 480	\$ 425	\$ 276	\$ 281
19	Miscellaneous Other Gas Revenues	Geographic Services	\$ 112	\$ 122	\$ 110	\$ 107	\$ 112	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113
		Gas Land Services Right Of Way Revenue	\$ 11	\$ 10	\$ 12	\$ 23	\$ 7	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12
		Aliso Crimson	\$ 47	\$ 43	\$ 36	\$ 37	\$ 70	\$ 76	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77
		Aliso Termo	\$ 31	\$ 32	\$ 21	\$ 10	\$ 81	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71
		RECLAIM Emissions Credit Sales	\$ 492	\$ 821	\$ 832	\$ 809	\$ 1,019	\$ 795	\$ 795	\$ 795	\$ 795	\$ 795	\$ 795
20	Microwave Bandwidth Lease Revenue	Microwave Bandwidth Lease Revenue	\$ 27	\$ 24	\$ 29	\$ 27	\$ 27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Ownership Charges	Unfunded CAC Balance	\$ 1,061	\$ 1,350	\$ 1,408	\$ 3,377	\$ 2,788	\$ 2,524	\$ 2,896	\$ 2,736	\$ 2,719	\$ 2,784	\$ 2,746
	<b>FERC #495 Sub-Total</b>		\$ 74,086	\$ 80,860	\$ 83,399	\$ 94,808	\$ 110,909	\$ 114,789	\$ 108,297	\$ 119,384	\$ 16,073	\$ 15,978	\$ 15,939
	<b>Grand Total</b>		\$ 99,820	\$ 105,779	\$ 109,023	\$ 119,396	\$ 134,898	\$ 137,530	\$ 130,489	\$ 141,056	\$ 37,307	\$ 36,790	\$ 36,343

**Southern California Gas Company  
Miscellaneous Revenues**

**Tab 1: FERC 488 Service Establishment Charges**

**A. Account Description: #1 Service Establishment Charges (SEC)**

The currently authorized SEC fee is \$25 for all customers, except for electric generation and wholesale customers, which is to establish gas service pursuant to SoCalGas’ California Public Utilities Commission (“Commission” or “CPUC”)-approved Tariff Rule 10.

**B. Forecast Methodology**

The SEC forecast is based on the historical 2021 through 2025 trends with 2025 recorded as the base, while adjusting for annual customer growth rate for the periods 2026-2031.

	2021	2022	2023	2024	2025	AVG
<b>Actuals (000s)</b>	18,570	16,903	16,410	16,716	16,238	16,968

**C. Summary of Results**

	2026	2027	2028	2029	2030	2031
<b>Forecast (000s)</b>	15,900	15,543	15,196	14,856	14,523	14,198

**Southern California Gas Company**  
**Miscellaneous Revenues**  
**Tab 2: FERC 488 Advanced Meter Opt Out Fee**

**A. Account Description: #2 Advanced Meter Opt Out Fee**

Pursuant to Application 12-05-016, SoCalGas was authorized to establish an Advanced Meter Opt-Out Program and its fee structure, allowing residential customers to opt-out of their smart meter. There is an enrollment fee of \$75 for non-CARE customers or \$10 for CARE customers, followed by monthly fees of \$10 for non-CARE customers and \$5 for CARE

**B. Forecast Methodology**

The TY 2028 forecast is based on the current count of customers that are enrolled in the program and the fees that remain to be charged, and the estimated count of new customers that may request to enroll with initial and monthly fees.

	2021	2022	2023	2024	2025	AVG
<b>Actuals (000s)</b>	37	53	52	54	48	49

**Forecast = estimated # customers x monthly fees**

**C. Summary of Results**

	2026	2027	2028	2029	2030	2031
<b>Forecast (000s)</b>	32	31	28	25	24	23

**Southern California Gas Company  
Miscellaneous Revenues  
Tab 3: FERC 488 Reconnection Charge**

**A. Account Description: #3 Reconnection Charge**

The Reconnection Charge is \$16.00 to re-establish service subsequent to the closing of a customer account for non-payment pursuant to SoCalGas’s Commission-authorized Tariff Rule 10, Section B.

Additionally, SoCalGas may demand and collect unusual costs that will be more than \$16 based on customers’ actions or negligence.

**B. Forecast Methodology**

Reconnection charges were suspended beginning in March 4, 2020 in response to the COVID-19 pandemic . Also, Order Instituting Rulemaking (OIR) 18-07-005 from June 11, 2020 Decision 20-06-003 eliminated reconnection fees for Residential accounts. When Collections are back to normal capacity, the reconnection fee will only be assessed for Non-Residential accounts.

The 2026 forecast is based on 2025 base-year reconnection charges, which increased due to a rise in disconnections as Collections operations returned to normal capacity. Disconnections had previously been temporarily suspended in prior years. The TY 2028 estimate was based on a return to pre-COVID 2019 levels for Non-Residential reconnection fees after disconnections have returned to normal levels. The forecast was based on 2% of total 2019 reconnection charge, which was the historical share of Non-Residential accounts from the annual total.

2019		2021	2022	2023	2024	2025
\$1,391	Actuals (000s)	\$0	\$1	\$1	\$3	\$30

**C. Summary of Results**

	2026	2027	2028	2029	2030	2031
Forecast (000s)	\$46	\$37	\$28	\$28	\$28	\$28

**Southern California Gas Company  
Miscellaneous Revenues  
Tab 4: FERC 488 Residential Parts Program**

**A. Account Description: #4 Residential Parts Program**

The Residential Parts Program provides limited parts replacement for residential-type gas appliances (such as ranges, water heaters, and space heaters). The parts replaced include such items as appliance connectors, shut-off valves, thermocouples, pilot tubing, and gas light mantles.

**B. Forecast Methodology**

Residential part sales are directly tied to customer-facing, entered order types, which represent the only opportunity for such sales to occur. These orders experienced a significant decline beginning in 2020 due to the COVID-19 pandemic, with a 24% drop from 2019 to 2020, followed by an additional 6% decrease in 2021. Although there was a modest recovery in 2022 (+3%) and 2023 (+1%), order volumes declined again in 2024 by 7% and in 2025 by nearly 4%.

This sustained reduction in customer-facing orders reflects broader industry and societal trends, including:

- Nonpay Turn On order: Prior to the COVID-19 pandemic, an average of 93,000 Nonpay Turn On orders were completed annually (2015–2019). However, the pandemic led to a significant reduction in these orders. Although Collect/Close activity has increased in 2025, customer participation in various plans and programs often prevents service disconnection, thereby limiting the volume of Nonpay Turn On orders. While a gradual recovery in these orders is anticipated in the coming years, volumes are not expected to return to pre-pandemic levels due to the continued influence of these customer protections.
- Advancements in appliance technology, which reduce the need for part replacements.
- Increased DIY behavior among customers, supported by the proliferation of online instructional content.

While sales revenue in 2021 and 2022 exceeded forecasts, performance in 2023, 2024, and 2025 fell significantly short, indicating that part sales have not returned to pre-pandemic levels.

Between 2021 and 2025, part sales revenue declined at an average annual rate of approximately 8.6%. While this downward trend is expected to persist, it is anticipated to moderate slightly in the coming years. Accordingly, a 5% annual decline is projected from 2026 through 2031. This forecast reflects the expected ramp-up of Nonpay Turn On orders, which should help offset the reduction in customer-facing orders and allow for additional sales.

Please note that, during the GRC Residential Parts Program forecasting process, SoCalGas was concurrently engaged in a separate effort to evaluate potential increases to certain customer-facing charges for residential parts and services. Because these pricing adjustments were still under consideration during the development of this forecast, customer response and potential impacts could not be fully assessed. Consequently, these factors may affect the forecast’s overall accuracy.

	2021	2022	2023	2024	2025	AVG
<b>Actuals (000s)</b>	2,541	2,253	2,238	1,970	1,764	2,153

**C. Summary of Results**

	2026	2027	2028	2029	2030	2031
<b>Forecast (000s)</b>	1,676	1,592	1,512	1,437	1,365	1,297

**Southern California Gas Company**  
**Miscellaneous Revenues**  
**Tab 5: FERC 488 Commercial Parts Program**

**A. Account Description: #5 Commercial Parts Program**

The Commercial Parts Program provides parts replacement on food industry-type appliances located in restaurants, hospitals, rest homes, sanitariums, schools, churches, and in-plant food preparation facilities. These appliances include dishwashers, broilers, griddles, hot food tables, ovens, braising pans, deep fat fryers, pressure fryers, steam cookers, and other similar equipment. The parts offered to these customers include thermostats, connectors, and control valves.

Commercial parts sales are primarily driven by orders from Commercial/Industrial and Food Industry customers. These orders declined sharply by 24% between 2019 and 2020 due to the COVID-19 pandemic. Since 2020, order volumes have stabilized at approximately 60,000 annually, though they have not returned to pre-pandemic levels which were at approximately 78,000 annually. 2025 actuals came approximately \$36k less than 2024.

Factors continuing to influence commercial part sales:

- Permanent business closures resulting from pandemic-related health restrictions.
- Shifts in industry demand, particularly in food service and industrial sectors.

While sales revenue in 2021 and 2022 exceeded forecasts, 2023 and 2024 averaged \$100,000 less than the 2017–2019 pre-pandemic baseline. Slightly lower performance in 2025 still suggests continued stability, with revenue 25k below \$3.4 million.

Commercial/Industrial order counts declined significantly in 2020 (-16%) hitting its lowest point in 2022 (-20% from 2019) and rebounding in 2023-2025 with 2025 being the highest since the start of the pandemic.

Given this consistent performance, the forecast for 2026–2031 will include a modest decline of 1% annually from 2025 actuals:

This methodology reflects a stable trend in commercial part sales, acknowledging the long-term impacts of the pandemic and regulatory shifts, while recognizing the resilience of the remaining customer base.

Please note that, during the GRC Commercial Parts Program forecasting process, customer-facing charges for commercial parts were adjusted using a standardized sliding-scale methodology. These price adjustments reflect a 12-month moving average of costs billed by approved vendors and suppliers and became effective January 16, 2026. Several part increases were significant, and customer response to these changes remains uncertain at this time. As a result, these factors may influence the accuracy of this forecast.

	2021	2022	2023	2024	2025	AVG
<b>Actuals (000s)</b>	2,864	2,928	3,468	3,411	3,375	3,209

**C. Summary of Results**

	2026	2027	2028	2029	2030	2031
<b>Forecast (000s)</b>	3,341	3,307	3,274	3,242	3,209	3,177

**Southern California Gas Company  
Miscellaneous Revenues  
Tab 6: FERC 488 Connect Appliance Program**

**A. Account Description: #6 Connect Appliance Program**

Connect Appliance Program provides service upon customer request for the connection of new and used portable appliances such as gas ranges, dryers, and barbecues pursuant to SoCalGas Tariff Rule No. 10. The parts utilized to perform this service are shut-off valves and connectors.

**B. Forecast Methodology**

Appliance Connect revenue has declined significantly from \$169,611 in 2021 to \$81,400 in 2025. This sustained 16% year-over-year decline is anticipated to persist, reflecting underlying market forces that are expected to remain unchanged in the near term.

Key drivers of the decline include:

- General decline in customer-facing order counts.
- Increased competition from appliance retailers who offer more competitively priced connection services upon delivery.
- Proliferation of DIY resources, including step-by-step video guides from retailers and manufacturers, enabling customers to install appliances themselves.

Given these factors, the forecast for 2026–2031 assumes a continued decline in revenue at a rate of 16%.

Please note that, during the GRC Connect Appliance Program forecasting process, SoCalGas was concurrently engaged in a separate effort to evaluate potential increases to the cost of appliance connection services. Because these pricing adjustments were still under consideration during the development of this forecast, customer response and potential impacts could not be fully assessed. Consequently, these factors may affect the forecast’s overall accuracy.

	2021	2022	2023	2024	2025	AVG
<b>Actuals (000s)</b>	170	148	102	91	81	118

**C. Summary of Results**

	2026	2027	2028	2029	2030	2031
<b>Forecast (000s)</b>	68	57	48	41	34	29

**Southern California Gas Company  
Miscellaneous Revenues  
Tab 7: FERC 488 Late Payment Charges**

**A. Account Description: #7 Late Payment Charges**

SoCalGas’s Commission-authorized Tariff Rule 12, Rendering and Payment of Bills, section F, includes a late-payment charge for non-residential accounts.

**B. Forecast Methodology**

Late payment charges were suspended for small businesses beginning in March 2020 due to COVID-19 emergency customer protections. SoCalGas resumed the charging of late payment charges for small businesses in April 2022. Late payment charges have increased due to suspension of collection activities in prior years, which led to an increase in outstanding balances in arrears.

Collections is in the process of returning to normal capacity. The TY 2028 forecast reflects a reduction to 2025 base year forecast due to an increase in arrearage management efforts.

	2021	2022	2023	2024	2025	AVG
<b>Actuals (000s)</b>	\$618	\$1,644	\$2,373	\$1,565	\$1,621	\$1,564

**C. Summary of Results**

	2026	2027	2028 TY	2029	2030	2031
<b>Forecast (000s)</b>	\$720	\$660	\$600	\$600	\$600	\$600

**Southern California Gas Company  
Miscellaneous Revenues  
Tab 8: FERC 488 Other Customer Service Revenues**

**A. Account Description: #8 Other Customer Service Revenues**

Other Customer Service Revenues consist of smaller revenue accounts related to Customer Service Field activities, including timed appointments, seismic and non-seismic restores, the seismic services program, and third party pole attachments.

**B. Forecast Methodology**

*Revenue from Set Time Appointments* – Prior to 2026, customers were able to choose to pay a fee for a specific time appointment when scheduling a service order. Advice Letter 6486-A was approved via Final Resolution G-3619 regarding Rule 10, removal of the 1-hour Timed Appointment window with an effective date of 1/1/2026. SoCalGas does not propose a revenue forecast for Set Time Appointments.

*Rev for Seismic Services* – SoCalGas removes customer owned seismic valves found installed on SoCalGas equipment rather than the customer’s houseline and charges for this service. We used a 5-year average to forecast this account to account for normal fluctuation in this activity.

*Rev for Seismic Restores* – This activity is to restore gas service after an accidental closure of an earthquake valve. We used a 5-year average to forecast this account.

*Rev for Non-Seismic Restores* – This activity is to restore gas service after a third party turns the gas off or when service is interrupted for the customer to make upgrades or changes to their system. Third party closures were down during the COVID-19 pandemic. We used a 5-year average for this forecast.

*Rev for Third Party Pole Attachments* - SoCalGas initiated its third-party pole attachment program in 2022. As of now, there are eight total third-party attachments to SoCalGas poles, but only one has generated revenue. The standard revenue structure includes an annual attachment fee of \$39 per pole, typically contracted for a 20-year term (\$780 total), with the option for two additional 5-year extensions at \$195 each. Additionally, application fees are negotiated individually; in the one revenue-generating case, a \$1,500 application fee was charged, resulting in total revenue of \$2,280 over the initial term.

*Given the limited number of attachments, the variability in negotiated terms, and the early stage of the program, there is insufficient data to support a reliable forecasting methodology. While SoCalGas receives approximately 2-3 inquiries per year, actual revenue generation is sporadic and dependent on individual agreements. Therefore, SoCalGas does not propose a revenue forecast for third-party pole attachments in this GRC cycle but will continue to monitor program activity and evaluate the feasibility of including projections in future filings.*

		2020	2021	2022	2023	2024	2025	AVG
<b>Actuals (000s)</b>	Revenue from Set Time Appt Svc Chrg	52	24	67	72	79	84	63
	Rev for Seismic Services	7	6	8	6	9	5	7
	Rev for Seismic Restores	425	473	409	375	330	318	388
	Rev for Non-Seismic Restores	17	19	14	13	13	19	16
	Rev for Third Party Pole Attachments	0	0	0	0	0	0	-

**C. Summary of Results**

		2026	2027	2028	2029	2030	2031
<b>Forecast</b>	Revenue from Set Time Appt Svc Chrg	0	0	0	0	0	0
	Rev for Seismic Services	7	7	7	7	7	7
	Rev for Seismic Restores	388	388	388	388	388	388
	Rev for Non-Seismic Restores	16	16	16	16	16	16
	Rev for Third Party Pole Attachments	0	0	0	0	0	0

**Southern California Gas Company**  
**Miscellaneous Revenues**  
**Tab 9: FERC 493 Rent From Property Used in Operations**

**A. Account Description: #9 Rent From Property Used in Operations**

SoCalGas receives rent from outside parties for use of utility-owned properties.

**B. Forecast Methodology**

The forecast methodology is based on contractual lease obligations where applicable.

		2021	2022	2023	2024	2025	AVG
<b>Actuals (000s)</b>	Goleta Lease Fees	71	73	76	78	76	75
	Aliso Rental for Telecom Sites	200	220	227	215	291	231
	Rents for Prop Use - Non-tariff Gas	141	196	210	55	40	128

**C. Summary of Results**

		2026	2027	2028	2029	2030	2031
<b>Forecast (000s)</b>	Goleta Lease Fees	85	88	91	95	99	102
	Aliso Rental for Telecom Sites	254	263	273	283	294	305
	Rents for Prop Use - Non-tariff Gas	207	202	209	217	226	234

		2026											
		Forecasts											
Lease ID	Description	Jan	Feb	Mar	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
L3 (NL - LAZER)	GOLETA STORAGE FIELD	\$ 4,125.28	\$ 4,125.28	\$ 4,125.28	\$ 4,125.28	\$ 4,125.28	\$ 4,125.28	\$ 4,125.28	\$ 4,125.28	\$ 4,125.28	\$ 4,125.28	\$ 4,125.28	\$ 4,125.28
L4 (MISTLETOE 20)	GOLETA STORAGE FIELD	\$ 2,848.62	\$ 2,956.64	\$ 2,956.64	\$ 2,956.64	\$ 2,956.64	\$ 2,956.64	\$ 2,956.64	\$ 2,956.64	\$ 2,956.64	\$ 2,956.64	\$ 2,956.64	\$ 2,956.64
0550L11 (VZ)	ALISO CANYON	\$ 5,082.78	\$ 5,082.78	\$ 5,082.78	\$ 5,082.78	\$ 5,082.78	\$ 5,082.78	\$ 5,082.78	\$ 5,082.78	\$ 5,082.78	\$ 5,082.78	\$ 5,082.78	\$ 5,082.78
0550L12 (KCSN)	ALISO CANYON	\$ 1,423.31	\$ 1,423.31	\$ 1,423.31	\$ 1,423.31	\$ 1,423.31	\$ 1,480.24	\$ 1,480.24	\$ 1,480.24	\$ 1,480.24	\$ 1,480.24	\$ 1,480.24	\$ 1,480.24
0550L14 (AM.TWR)	ALISO CANYON	\$ 10,629.43	\$ 10,629.43	\$ 10,629.43	\$ 10,629.43	\$ 10,629.43	\$ 10,629.43	\$ 10,629.43	\$ 10,629.43	\$ 10,629.43	\$ 10,629.43	\$ 10,629.43	\$ 10,629.43
0550L16 (MWD)	ALISO CANYON	\$ 1,753.11	\$ 1,753.11	\$ 1,753.11	\$ 1,823.24	\$ 1,823.24	\$ 1,823.24	\$ 1,823.24	\$ 1,823.24	\$ 1,823.24	\$ 1,823.24	\$ 1,823.24	\$ 1,823.24
L3 (COUNTY)	ALISO CANYON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,335.62	\$ -	\$ -
0553L2 (SCE)	MONTEBELLO STORAGE FIELD	\$ 1,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0241L3(MWD 2007)	VERDUGO PEAK COMM SITE+	\$ 972.39	\$ 972.39	\$ 972.39	\$ 972.39	\$ 972.39	\$ 972.39	\$ 972.39	\$ 972.39	\$ 972.39	\$ 972.39	\$ 1,011.28	\$ 1,011.28
0826L2 (COSTA)	MT SOLOMON COMM SITE SUBLEASE	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
0872L3 (PG&E)	DOUBLE MOUNTAIN COMM SITE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,330.06	\$ -	\$ -
1002L2 (CRC)	WHEELER RIDGE COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -
0652L1 (CALMAT)	TUJUNGA WASHINGTON R/W	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,534.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0652L2 (DWP)	TUJUNGA WASHINGTON R/W	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
0262L1 (EL PASO)	BLYTHE COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0364L1(T-MOBILE)	PHELAN MOUNTAIN RADIO STATION	\$ 11,632.84	\$ 11,632.84	\$ 12,098.15	\$ 12,098.15	\$ 12,098.15	\$ 12,098.15	\$ 12,098.15	\$ 12,098.15	\$ 12,098.15	\$ 12,098.15	\$ 12,098.15	\$ 12,098.15
0551L1 (EL PASO)	NORTH NEEDLES COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L2 (IMPERIAL)	EL CENTRO PAYMENT OFFICE	\$ 954.40	\$ 954.40	\$ 954.40	\$ 954.40	\$ 954.40	\$ 954.40	\$ 954.40	\$ 954.40	\$ 954.40	\$ 954.40	\$ -	\$ -
L1 (RIV.AUTO)	RIVERSIDE CITY R/W PROP 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,747.84	\$ -	\$ -	\$ -	\$ -
0116L2 (DWP NL)	CENTRAL AVENUE BRANCH OFFICE	\$ 483.75	\$ 483.75	\$ 483.75	\$ 483.75	\$ 483.75	\$ 483.75	\$ 483.75	\$ 483.75	\$ 483.75	\$ -	\$ -	\$ -
0246L4	PLAYA DEL REY STORAGE FIELD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10.00
	Goleta Lease Fees	\$ 6,973.90	\$ 7,081.92	\$ 7,081.92	\$ 7,081.92	\$ 7,081.92	\$ 7,081.92	\$ 7,081.92	\$ 7,081.92	\$ 7,081.92	\$ 7,081.92	\$ 7,081.92	\$ 7,081.92
	Also Rental for Telecom Sites	\$ 18,888.64	\$ 18,888.64	\$ 18,888.64	\$ 18,958.77	\$ 18,958.77	\$ 19,015.69	\$ 19,015.69	\$ 19,015.69	\$ 45,351.31	\$ 19,015.69	\$ 19,015.69	\$ 19,015.69
	Rent from Other Properties	\$ 15,543.37	\$ 14,293.37	\$ 14,758.69	\$ 14,758.69	\$ 14,758.69	\$ 28,793.03	\$ 15,758.69	\$ 20,506.53	\$ 14,758.69	\$ 26,650.60	\$ 13,359.43	\$ 13,369.43
	Totals	41,405.91	40,263.93	40,729.24	40,799.37	40,799.37	54,890.64	41,856.30	46,604.14	67,191.91	52,748.21	39,457.05	39,467.05

		2027											
		Forecasts											
Lease ID	Description	Jan.	Feb	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
L3 (NL - LAZER)	GOLETA STORAGE FIELD	\$ 4,290.29	\$ 4,290.29	\$ 4,290.29	\$ 4,290.29	\$ 4,290.29	\$ 4,290.29	\$ 4,290.29	\$ 4,290.29	\$ 4,290.29	\$ 4,290.29	\$ 4,290.29	\$ 4,290.29
L4 (MISTLETOE 20)	GOLETA STORAGE FIELD	\$ 2,956.64	\$ 3,060.12	\$ 3,060.12	\$ 3,060.12	\$ 3,060.12	\$ 3,060.12	\$ 3,060.12	\$ 3,060.12	\$ 3,060.12	\$ 3,060.12	\$ 3,060.12	\$ 3,060.12
0550L11 (VZ)	ALISO CANYON	\$ 5,235.26	\$ 5,235.26	\$ 5,235.26	\$ 5,235.26	\$ 5,235.26	\$ 5,235.26	\$ 5,235.26	\$ 5,235.26	\$ 5,235.26	\$ 5,235.26	\$ 5,235.26	\$ 5,235.26
0550L12 (KCSN)	ALISO CANYON	\$ 1,423.31	\$ 1,423.31	\$ 1,423.31	\$ 1,423.31	\$ 1,423.31	\$ 1,480.25	\$ 1,480.25	\$ 1,480.25	\$ 1,480.25	\$ 1,480.25	\$ 1,480.25	\$ 1,480.25
0550L14 (AM.TWR)	ALISO CANYON	\$ 11,054.61	\$ 11,054.61	\$ 11,054.61	\$ 11,054.61	\$ 11,054.61	\$ 11,054.61	\$ 11,054.61	\$ 11,054.61	\$ 11,054.61	\$ 11,054.61	\$ 11,054.61	\$ 11,054.61
0550L16 (MWD)	ALISO CANYON	\$ 1,823.24	\$ 1,823.24	\$ 1,823.24	\$ 1,896.17	\$ 1,896.17	\$ 1,896.17	\$ 1,896.17	\$ 1,896.17	\$ 1,896.17	\$ 1,896.17	\$ 1,896.17	\$ 1,896.17
L3 (COUNTY)	ALISO CANYON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,389.04	\$ -	\$ -
0553L2 (SCE)	MONTEBELLO STORAGE FIELD	\$ 1,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0241L3(MWD 2007)	VERDUGO PEAK COMM SITE+	\$ 1,011.28	\$ 1,011.28	\$ 1,011.28	\$ 1,011.28	\$ 1,011.28	\$ 1,011.28	\$ 1,011.28	\$ 1,011.28	\$ 1,011.28	\$ 1,011.28	\$ 1,051.73	\$ 1,051.73
0826L2 (COSTA)	MT SOLOMON COMM SITE SUBLEASE	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
0872L3 (PG&E)	DOUBLE MOUNTAIN COMM SITE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,863.27	\$ -	\$ -
1002L2 (CRC)	WHEELER RIDGE COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0652L1 (CALMAT)	TUJUNGA WASHINGTON R/W	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,995.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0652L2 (DWP)	TUJUNGA WASHINGTON R/W	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
0262L1 (EL PASO)	BLYTHE COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0364L1(T-MOBILE)	PHELAN MOUNTAIN RADIO STATION	\$ 12,098.15	\$ 12,098.15	\$ 12,582.08	\$ 12,582.08	\$ 12,582.08	\$ 12,582.08	\$ 12,582.08	\$ 12,582.08	\$ 12,582.08	\$ 12,582.08	\$ 12,582.08	\$ 12,582.08
0551L1 (EL PASO)	NORTH NEEDLES COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L2 (IMPERIAL)	EL CENTRO PAYMENT OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L1 (RIV.AUTO)	RIVERSIDE CITY R/W PROP 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,920.28	\$ -	\$ -	\$ -	\$ -
0116L2 (DWP NL)	CENTRAL AVENUE BRANCH OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0246L4	PLAYA DEL REY STORAGE FIELD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10.00
	Goleta Lease Fees	\$ 7,246.93	\$ 7,350.41	\$ 7,350.41	\$ 7,350.41	\$ 7,350.41	\$ 7,350.41	\$ 7,350.41	\$ 7,350.41	\$ 7,350.41	\$ 7,350.41	\$ 7,350.41	\$ 7,350.41
	Also Rental for Telecom Sites	\$ 19,536.43	\$ 19,536.43	\$ 19,536.43	\$ 19,609.36	\$ 19,609.36	\$ 19,666.29	\$ 19,666.29	\$ 19,666.29	\$ 47,055.33	\$ 19,666.29	\$ 19,666.29	\$ 19,666.29
	Rent from Other Properties	\$ 14,609.43	\$ 13,359.43	\$ 13,843.36	\$ 13,843.36	\$ 13,843.36	\$ 28,339.08	\$ 14,843.36	\$ 19,763.64	\$ 27,706.62	\$ 13,843.36	\$ 13,883.81	\$ 13,893.81
	Totals	41,392.79	40,246.27	40,730.20	40,803.13	40,803.13	55,355.78	41,860.06	46,780.34	82,112.37	40,860.06	40,900.51	40,910.51

		2028											
		Forecasts											
Lease ID	Description	Jan.	Feb	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
L3 (NL - LAZER)	GOLETA STORAGE FIELD	\$ 4,461.90	\$ 4,461.90	\$ 4,461.90	\$ 4,461.90	\$ 4,461.90	\$ 4,461.90	\$ 4,461.90	\$ 4,461.90	\$ 4,461.90	\$ 4,461.90	\$ 4,461.90	\$ 4,461.90
L4 (MISTLETOE 20)	GOLETA STORAGE FIELD	\$ 3,060.12	\$ 3,167.23	\$ 3,167.23	\$ 3,167.23	\$ 3,167.23	\$ 3,167.23	\$ 3,167.23	\$ 3,167.23	\$ 3,167.23	\$ 3,167.23	\$ 3,167.23	\$ 3,167.23
0550L11 (VZ)	ALISO CANYON	\$ 5,392.32	\$ 5,392.32	\$ 5,392.32	\$ 5,392.32	\$ 5,392.32	\$ 5,392.32	\$ 5,392.32	\$ 5,392.32	\$ 5,392.32	\$ 5,392.32	\$ 5,392.32	\$ 5,392.32
0550L12 (KCSN)	ALISO CANYON	\$ 1,480.25	\$ 1,480.25	\$ 1,480.25	\$ 1,480.25	\$ 1,480.25	\$ 1,539.46	\$ 1,539.46	\$ 1,539.46	\$ 1,539.46	\$ 1,539.46	\$ 1,539.46	\$ 1,539.46
0550L14 (AM,TWR)	ALISO CANYON	\$ 11,496.80	\$ 11,496.80	\$ 11,496.80	\$ 11,496.80	\$ 11,496.80	\$ 11,496.80	\$ 11,496.80	\$ 11,496.80	\$ 11,496.80	\$ 11,496.80	\$ 11,496.80	\$ 11,496.80
0550L16 (MWD)	ALISO CANYON	\$ 1,896.17	\$ 1,896.17	\$ 1,896.17	\$ 1,972.02	\$ 1,972.02	\$ 1,972.02	\$ 1,972.02	\$ 1,972.02	\$ 1,972.02	\$ 1,972.02	\$ 1,972.02	\$ 1,972.02
L3 (COUNTY)	ALISO CANYON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,484.60	\$ -	\$ -	\$ -
0553L2 (SCE)	MONTEBELLO STORAGE FIELD	\$ 1,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0241L3(MWD 2007)	VERDUGO PEAK COMM SITE+	\$ 1,051.73	\$ 1,051.73	\$ 1,051.73	\$ 1,051.73	\$ 1,051.73	\$ 1,051.73	\$ 1,051.73	\$ 1,051.73	\$ 1,051.73	\$ 1,051.73	\$ 1,093.80	\$ 1,093.80
0826L2 (COSTA)	MT SOLOMON COMM SITE SUBLEASE	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
0872L3 (PG&E)	DOUBLE MOUNTAIN COMM SITE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,417.80	\$ -	\$ -
1002L2 (CRC)	WHEELER RIDGE COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0652L1 (CALMAT)	TUJUNGA WASHINGTON RW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,475.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0652L2 (DWP)	TUJUNGA WASHINGTON RW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
0262L1 (EL PASO)	BLYTHE COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0364L1(T-MOBILE)	PHELAN MOUNTAIN RADIO STATION	\$ 12,582.08	\$ 12,582.08	\$ 13,085.36	\$ 13,085.36	\$ 13,085.36	\$ 13,085.36	\$ 13,085.36	\$ 13,085.36	\$ 13,085.36	\$ 13,085.36	\$ 13,085.36	\$ 13,085.36
0551L1 (EL PASO)	NORTH NEEDLES COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L2 (IMPERIAL)	EL CENTRO PAYMENT OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L1 (RV,AUTO)	RIVERSIDE CITY RW PROP 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,097.89	\$ -	\$ -	\$ -	\$ -
0116L2 (DWP NL)	CENTRAL AVENUE BRANCH OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0246L4	PLAYA DEL REY STORAGE FIELD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10.00
	Goleta Lease Fees	\$ 7,522.03	\$ 7,629.13	\$ 7,629.13	\$ 7,629.13	\$ 7,629.13	\$ 7,629.13	\$ 7,629.13	\$ 7,629.13	\$ 7,629.13	\$ 7,629.13	\$ 7,629.13	\$ 7,629.13
	Aliso Rental for Telecom Sites	\$ 20,265.53	\$ 20,265.53	\$ 20,265.53	\$ 20,341.38	\$ 20,341.38	\$ 20,400.59	\$ 20,400.59	\$ 20,400.59	\$ 48,885.19	\$ 20,400.59	\$ 20,400.59	\$ 20,400.59
	Rent from Other Properties	\$ 15,133.81	\$ 13,883.81	\$ 14,387.09	\$ 14,387.09	\$ 14,387.09	\$ 29,362.64	\$ 15,387.09	\$ 20,484.98	\$ 14,387.09	\$ 28,804.89	\$ 14,429.16	\$ 14,439.16
	Totals	\$ 42,921.37	\$ 41,778.47	\$ 42,281.75	\$ 42,357.60	\$ 42,357.60	\$ 57,392.36	\$ 43,416.81	\$ 48,514.70	\$ 70,901.41	\$ 56,834.61	\$ 42,458.88	\$ 42,468.88
		2029											
		Forecasts											
Lease ID	Description	Jan.	Feb	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
L3 (NL - LAZER)	GOLETA STORAGE FIELD	\$ 4,640.38	\$ 4,640.38	\$ 4,640.38	\$ 4,640.38	\$ 4,640.38	\$ 4,640.38	\$ 4,640.38	\$ 4,640.38	\$ 4,640.38	\$ 4,640.38	\$ 4,640.38	\$ 4,640.38
L4 (MISTLETOE 20)	GOLETA STORAGE FIELD	\$ 3,167.23	\$ 3,278.08	\$ 3,278.08	\$ 3,278.08	\$ 3,278.08	\$ 3,278.08	\$ 3,278.08	\$ 3,278.08	\$ 3,278.08	\$ 3,278.08	\$ 3,278.08	\$ 3,278.08
0550L11 (VZ)	ALISO CANYON	\$ 5,554.09	\$ 5,554.09	\$ 5,554.09	\$ 5,554.09	\$ 5,554.09	\$ 5,554.09	\$ 5,554.09	\$ 5,554.09	\$ 5,554.09	\$ 5,554.09	\$ 5,554.09	\$ 5,554.09
0550L12 (KCSN)	ALISO CANYON	\$ 1,539.46	\$ 1,539.46	\$ 1,539.46	\$ 1,539.46	\$ 1,539.46	\$ 1,601.03	\$ 1,601.03	\$ 1,601.03	\$ 1,601.03	\$ 1,601.03	\$ 1,601.03	\$ 1,601.03
0550L14 (AM,TWR)	ALISO CANYON	\$ 11,956.67	\$ 11,956.67	\$ 11,956.67	\$ 11,956.67	\$ 11,956.67	\$ 11,956.67	\$ 11,956.67	\$ 11,956.67	\$ 11,956.67	\$ 11,956.67	\$ 11,956.67	\$ 11,956.67
0550L16 (MWD)	ALISO CANYON	\$ 1,972.02	\$ 1,972.02	\$ 1,972.02	\$ 2,050.90	\$ 2,050.90	\$ 2,050.90	\$ 2,050.90	\$ 2,050.90	\$ 2,050.90	\$ 2,050.90	\$ 2,050.90	\$ 2,050.90
L3 (COUNTY)	ALISO CANYON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,623.99	\$ -	\$ -	\$ -
0553L2 (SCE)	MONTEBELLO STORAGE FIELD	\$ 1,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0241L3(MWD 2007)	VERDUGO PEAK COMM SITE+	\$ 1,093.80	\$ 1,093.80	\$ 1,093.80	\$ 1,093.80	\$ 1,093.80	\$ 1,093.80	\$ 1,093.80	\$ 1,093.80	\$ 1,093.80	\$ 1,093.80	\$ 1,137.55	\$ 1,137.55
0826L2 (COSTA)	MT SOLOMON COMM SITE SUBLEASE	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
0872L3 (PG&E)	DOUBLE MOUNTAIN COMM SITE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,994.51	\$ -	\$ -
1002L2 (CRC)	WHEELER RIDGE COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0652L1 (CALMAT)	TUJUNGA WASHINGTON RW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,974.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0652L2 (DWP)	TUJUNGA WASHINGTON RW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
0262L1 (EL PASO)	BLYTHE COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0364L1(T-MOBILE)	PHELAN MOUNTAIN RADIO STATION	\$ 13,085.36	\$ 13,085.36	\$ 13,608.77	\$ 13,608.77	\$ 13,608.77	\$ 13,608.77	\$ 13,608.77	\$ 13,608.77	\$ 13,608.77	\$ 13,608.77	\$ 13,608.77	\$ 13,608.77
0551L1 (EL PASO)	NORTH NEEDLES COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L2 (IMPERIAL)	EL CENTRO PAYMENT OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L1 (RV,AUTO)	RIVERSIDE CITY RW PROP 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,280.82	\$ -	\$ -	\$ -	\$ -
0116L2 (DWP NL)	CENTRAL AVENUE BRANCH OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0246L4	PLAYA DEL REY STORAGE FIELD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10.00
	Goleta Lease Fees	\$ 7,807.61	\$ 7,918.46	\$ 7,918.46	\$ 7,918.46	\$ 7,918.46	\$ 7,918.46	\$ 7,918.46	\$ 7,918.46	\$ 7,918.46	\$ 7,918.46	\$ 7,918.46	\$ 7,918.46
	Aliso Rental for Telecom Sites	\$ 21,022.23	\$ 21,022.23	\$ 21,022.23	\$ 21,101.11	\$ 21,101.11	\$ 21,162.69	\$ 21,162.69	\$ 21,162.69	\$ 50,786.68	\$ 21,162.69	\$ 21,162.69	\$ 21,162.69
	Rent from Other Properties	\$ 15,679.16	\$ 14,429.16	\$ 14,952.58	\$ 14,952.58	\$ 14,952.58	\$ 30,427.15	\$ 15,952.58	\$ 21,233.40	\$ 14,952.58	\$ 29,947.08	\$ 14,996.33	\$ 15,006.33
	Totals	\$ 44,509.00	\$ 43,369.85	\$ 43,893.27	\$ 43,972.15	\$ 43,972.15	\$ 59,508.29	\$ 45,033.72	\$ 50,314.55	\$ 73,657.71	\$ 59,028.23	\$ 44,077.48	\$ 44,087.48

		2030											
		Forecasts											
Lease ID	Description	Jan.	Feb	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
L3 (NL - LAZER)	GOLETA STORAGE FIELD	\$ 4,825.99	\$ 4,825.99	\$ 4,825.99	\$ 4,825.99	\$ 4,825.99	\$ 4,825.99	\$ 4,825.99	\$ 4,825.99	\$ 4,825.99	\$ 4,825.99	\$ 4,825.99	\$ 4,825.99
L4 (MISTLETOE 20)	GOLETA STORAGE FIELD	\$ 3,278.08	\$ 3,392.81	\$ 3,392.81	\$ 3,392.81	\$ 3,392.81	\$ 3,392.81	\$ 3,392.81	\$ 3,392.81	\$ 3,392.81	\$ 3,392.81	\$ 3,392.81	\$ 3,392.81
0550L11 (VZ)	ALISO CANYON	\$ 5,720.71	\$ 5,720.71	\$ 5,720.71	\$ 5,720.71	\$ 5,720.71	\$ 5,720.71	\$ 5,720.71	\$ 5,720.71	\$ 5,720.71	\$ 5,720.71	\$ 5,720.71	\$ 5,720.71
0550L12 (KCSN)	ALISO CANYON	\$ 1,601.03	\$ 1,601.03	\$ 1,601.03	\$ 1,601.03	\$ 1,601.03	\$ 1,665.08	\$ 1,665.08	\$ 1,665.08	\$ 1,665.08	\$ 1,665.08	\$ 1,665.08	\$ 1,665.08
0550L14 (AM.TWR)	ALISO CANYON	\$ 12,434.93	\$ 12,434.93	\$ 12,434.93	\$ 12,434.93	\$ 12,434.93	\$ 12,434.93	\$ 12,434.93	\$ 12,434.93	\$ 12,434.93	\$ 12,434.93	\$ 12,434.93	\$ 12,434.93
0550L16 (MWD)	ALISO CANYON	\$ 2,050.90	\$ 2,050.90	\$ 2,050.90	\$ 2,132.93	\$ 2,132.93	\$ 2,132.93	\$ 2,132.93	\$ 2,132.93	\$ 2,132.93	\$ 2,132.93	\$ 2,132.93	\$ 2,132.93
L3 (COUNTY)	ALISO CANYON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,808.95	\$ -	\$ -
0553L2 (SCE)	MONTEBELLO STORAGE FIELD	\$ 1,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0241L3(MWD 2007)	VERDUGO PEAK COMM SITE+	\$ 1,137.55	\$ 1,137.55	\$ 1,137.55	\$ 1,137.55	\$ 1,137.55	\$ 1,137.55	\$ 1,137.55	\$ 1,137.55	\$ 1,137.55	\$ 1,137.55	\$ 1,183.06	\$ 1,183.06
0826L2 (COSTA)	MT SOLOMON COMM SITE SUBLEASE	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
0872L3 (PG&E)	DOUBLE MOUNTAIN COMM SITE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,594.29	\$ -	\$ -
1002L2 (CRC)	WHEELER RIDGE COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0652L1 (CALMAT)	TUJUNGA WASHINGTON R/W	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,493.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0652L2 (DWP)	TUJUNGA WASHINGTON R/W	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
0262L1 (EL PASO)	BLYTHE COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0364L1(T-MOBILE)	PHELAN MOUNTAIN RADIO STATION	\$ 13,608.77	\$ 13,608.77	\$ 14,153.13	\$ 14,153.13	\$ 14,153.13	\$ 14,153.13	\$ 14,153.13	\$ 14,153.13	\$ 14,153.13	\$ 14,153.13	\$ 14,153.13	\$ 14,153.13
0551L1 (EL PASO)	NORTH NEEDLES COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L2 (IMPERIAL)	EL CENTRO PAYMENT OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L1 (RIV.AUTO)	RIVERSIDE CITY R/W PROP 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,469.25	\$ -	\$ -	\$ -	\$ -
0116L2 (DWP NL)	CENTRAL AVENUE BRANCH OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0246L4	PLAYA DEL REY STORAGE FIELD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10.00
	Goleta Lease Fees	\$ 8,104.07	\$ 8,218.81	\$ 8,218.81	\$ 8,218.81	\$ 8,218.81	\$ 8,218.81	\$ 8,218.81	\$ 8,218.81	\$ 8,218.81	\$ 8,218.81	\$ 8,218.81	\$ 8,218.81
	Aliso Rental for Telecom Sites	\$ 21,807.58	\$ 21,807.58	\$ 21,807.58	\$ 21,889.61	\$ 21,889.61	\$ 21,953.66	\$ 21,953.66	\$ 21,953.66	\$ 52,762.60	\$ 21,953.66	\$ 21,953.66	\$ 21,953.66
	Rent from Other Properties	\$ 16,246.33	\$ 14,996.33	\$ 15,540.68	\$ 15,540.68	\$ 15,540.68	\$ 31,534.23	\$ 16,540.68	\$ 22,009.93	\$ 15,540.68	\$ 31,134.97	\$ 15,586.18	\$ 15,596.18
	Totals	46,157.98	45,022.71	45,567.07	45,649.10	45,649.10	61,706.69	46,713.14	52,182.39	76,522.09	61,307.43	45,758.64	45,768.64
		2031											
		Forecasts											
Lease ID	Description	Jan.	Feb	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
L3 (NL - LAZER)	GOLETA STORAGE FIELD	\$ 5,019.03	\$ 5,019.03	\$ 5,019.03	\$ 5,019.03	\$ 5,019.03	\$ 5,019.03	\$ 5,019.03	\$ 5,019.03	\$ 5,019.03	\$ 5,019.03	\$ 5,019.03	\$ 5,019.03
L4 (MISTLETOE 20)	GOLETA STORAGE FIELD	\$ 3,392.81	\$ 3,511.56	\$ 3,511.56	\$ 3,511.56	\$ 3,511.56	\$ 3,511.56	\$ 3,511.56	\$ 3,511.56	\$ 3,511.56	\$ 3,511.56	\$ 3,511.56	\$ 3,511.56
0550L11 (VZ)	ALISO CANYON	\$ 5,892.33	\$ 5,892.33	\$ 5,892.33	\$ 5,892.33	\$ 5,892.33	\$ 5,892.33	\$ 5,892.33	\$ 5,892.33	\$ 5,892.33	\$ 5,892.33	\$ 5,892.33	\$ 5,892.33
0550L12 (KCSN)	ALISO CANYON	\$ 1,665.08	\$ 1,665.08	\$ 1,665.08	\$ 1,665.08	\$ 1,665.08	\$ 1,731.68	\$ 1,731.68	\$ 1,731.68	\$ 1,731.68	\$ 1,731.68	\$ 1,731.68	\$ 1,731.68
0550L14 (AM.TWR)	ALISO CANYON	\$ 12,932.33	\$ 12,932.33	\$ 12,932.33	\$ 12,932.33	\$ 12,932.33	\$ 12,932.33	\$ 12,932.33	\$ 12,932.33	\$ 12,932.33	\$ 12,932.33	\$ 12,932.33	\$ 12,932.33
0550L16 (MWD)	ALISO CANYON	\$ 2,132.93	\$ 2,132.93	\$ 2,132.93	\$ 2,218.25	\$ 2,218.25	\$ 2,218.25	\$ 2,218.25	\$ 2,218.25	\$ 2,218.25	\$ 2,218.25	\$ 2,218.25	\$ 2,218.25
L3 (COUNTY)	ALISO CANYON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,041.30	\$ -	\$ -
0553L2 (SCE)	MONTEBELLO STORAGE FIELD	\$ 1,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0241L3(MWD 2007)	VERDUGO PEAK COMM SITE+	\$ 1,183.06	\$ 1,183.06	\$ 1,183.06	\$ 1,183.06	\$ 1,183.06	\$ 1,183.06	\$ 1,183.06	\$ 1,183.06	\$ 1,183.06	\$ 1,183.06	\$ 1,230.38	\$ 1,230.38
0826L2 (COSTA)	MT SOLOMON COMM SITE SUBLEASE	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
0872L3 (PG&E)	DOUBLE MOUNTAIN COMM SITE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,218.06	\$ -	\$ -
1002L2 (CRC)	WHEELER RIDGE COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0652L1 (CALMAT)	TUJUNGA WASHINGTON R/W	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,033.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0652L2 (DWP)	TUJUNGA WASHINGTON R/W	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
0262L1 (EL PASO)	BLYTHE COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0364L1(T-MOBILE)	PHELAN MOUNTAIN RADIO STATION	\$ 14,153.13	\$ 14,153.13	\$ 14,719.25	\$ 14,719.25	\$ 14,719.25	\$ 14,719.25	\$ 14,719.25	\$ 14,719.25	\$ 14,719.25	\$ 14,719.25	\$ 14,719.25	\$ 14,719.25
0551L1 (EL PASO)	NORTH NEEDLES COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L2 (IMPERIAL)	EL CENTRO PAYMENT OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L1 (RIV.AUTO)	RIVERSIDE CITY R/W PROP 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,663.33	\$ -	\$ -	\$ -	\$ -
0116L2 (DWP NL)	CENTRAL AVENUE BRANCH OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0246L4	PLAYA DEL REY STORAGE FIELD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10.00
	Goleta Lease Fees	\$ 8,411.85	\$ 8,530.60	\$ 8,530.60	\$ 8,530.60	\$ 8,530.60	\$ 8,530.60	\$ 8,530.60	\$ 8,530.60	\$ 8,530.60	\$ 8,530.60	\$ 8,530.60	\$ 8,530.60
	Aliso Rental for Telecom Sites	\$ 22,622.67	\$ 22,622.67	\$ 22,622.67	\$ 22,707.99	\$ 22,707.99	\$ 22,774.59	\$ 22,774.59	\$ 22,774.59	\$ 54,815.90	\$ 22,774.59	\$ 22,774.59	\$ 22,774.59
	Rent from Other Properties	\$ 16,836.18	\$ 15,586.18	\$ 16,152.31	\$ 16,152.31	\$ 16,152.31	\$ 32,685.60	\$ 17,152.31	\$ 22,815.63	\$ 16,152.31	\$ 32,370.37	\$ 16,199.63	\$ 16,209.63
	Totals	47,870.70	46,739.45	47,305.58	47,390.89	47,390.89	63,990.79	48,457.50	54,120.82	79,498.80	63,675.56	47,504.82	47,514.82

**Southern California Gas Company  
Miscellaneous Revenues  
Tab 10: FERC 495 Shared Assets**

**A. Account Description: #10 Shared Assets**

Revenue from shared assets reflects the use of SoCalGas assets, primarily hardware, software, and communication equipment, by San Diego Gas & Electric Company (SDG&E) and Sempra Energy and its unregulated affiliates.

**B. Forecast Methodology**

The forecast for 2026-2028 reflects the development of a revenue requirement associated with these assets, including depreciation, property taxes, federal and state income taxes and a return on rate base.

	2021	2022	2023	2024	2025	AVG
<b>Actuals (000s)</b>	53,267	55,723	62,500	70,919	87,226	65,927

**C. Summary of Results**

	2026	2027	2028
<b>Forecast (000s)</b>	90,402	92,037	103,227

SoCalGas Shared Asset Allocation

Billable Costs

	Weighted Avg	Annual	Billable	Return Grossed Up	Annual Deprec.	Annual	Total	Allocation %				Allocation \$							
								Rate Base	Return	Return	for FIT & SIT	Expense	Property Tax	Charges	Retained	Billed	Retained	Billed	
2026																			
Structures & Improvements	(2,232)	7.52%	(168)	(233)	3,536	(34)	3,269	96.5%	3.5%	3,153	116								
Computer Hardware	79,355	7.52%	5,968	8,286	28,069	1,209	37,565	55.4%	44.6%	20,828	16,737								
Computer Software:																			
2-4 Yrs	111,053	7.52%	8,351	11,596	67,903	0	79,499	68.1%	31.9%	54,174	25,325								
5-8 Yrs	382,540	7.52%	28,767	39,945	121,062	0	161,007	72.3%	27.7%	116,442	44,565								
9-12 Yrs	57	7.52%	4	6	111	0	117	59.8%	40.2%	70	47								
15 Yrs	2,369	7.52%	178	247	291	0	539	59.4%	40.6%	320	219								
20 Yrs	0	7.52%	0	0	0	0	0	0.0%	0.0%	0	0								
Communications	25,383	7.52%	1,909	2,651	5,607	387	8,644	60.7%	39.3%	5,251	3,393								
Miscellaneous	47	7.52%	4	5	0	1	6	96.2%	3.8%	5	0								
<b>Total</b>	<b>598,571</b>	<b>7.52%</b>	<b>45,013</b>	<b>62,503</b>	<b>228,579</b>	<b>1,563</b>	<b>290,645</b>				<b>90,402</b>								
2027																			
Structures & Improvements	(4,986)	7.52%	(375)	(521)	3,480	(77)	2,882	94.3%	5.7%	2,718	164								
Computer Hardware	63,143	7.52%	4,748	6,593	27,074	977	34,644	58.0%	42.0%	20,098	14,545								
Computer Software:																			
2-4 Yrs	51,585	7.52%	3,879	5,387	52,729	0	58,115	69.9%	30.1%	40,596	17,519								
5-8 Yrs	465,486	7.52%	35,005	48,606	135,897	0	184,504	71.8%	28.2%	132,452	52,052								
9-12 Yrs	7	7.52%	1	1	0	0	1	59.8%	40.2%	0	0								
15 Yrs	57,113	7.52%	4,295	5,964	3,968	0	9,932	59.5%	40.5%	5,909	4,023								
20 Yrs	0	7.52%	0	0	0	0	0	0.0%	0.0%	0	0								
Communications	26,619	7.52%	2,002	2,780	6,138	412	9,330	60.0%	40.0%	5,597	3,733								
Miscellaneous	41	7.52%	3	4	0	1	5	96.3%	3.7%	5	0								
<b>Total</b>	<b>659,009</b>	<b>7.52%</b>	<b>49,558</b>	<b>68,814</b>	<b>229,286</b>	<b>1,312</b>	<b>299,412</b>				<b>92,037</b>								
2028																			
Structures & Improvements	(7,088)	7.52%	(533)	(740)	2,085	(111)	1,234	93.8%	6.2%	1,158	76								
Computer Hardware	90,179	7.52%	6,781	9,417	32,456	1,416	43,288	59.9%	40.1%	25,934	17,354								
Computer Software:																			
2-4 Yrs	12,295	7.52%	925	1,284	26,088	0	27,372	65.1%	34.9%	17,813	9,559								
5-8 Yrs	606,910	7.52%	45,640	63,374	164,205	0	227,579	70.2%	29.8%	159,823	67,756								
9-12 Yrs	7	7.52%	1	1	0	0	1	59.8%	40.2%	0	0								
15 Yrs	64,054	7.52%	4,817	6,689	4,718	0	11,406	59.5%	40.5%	6,787	4,619								
20 Yrs	0	7.52%	0	0	0	0	0	0.0%	0.0%	0	0								
Communications	31,868	7.52%	2,396	3,328	5,361	500	9,189	58.1%	41.9%	5,338	3,851								
Miscellaneous	755	7.52%	57	79	34	12	125	91.1%	8.9%	114	11								
<b>Total</b>	<b>798,981</b>	<b>7.52%</b>	<b>60,083</b>	<b>83,430</b>	<b>234,948</b>	<b>1,816</b>	<b>320,194</b>				<b>103,227</b>								

	SoCal	SDGE	Affiliate	Total
		106	10	116
		16,651	86	16,737
		24,846	479	25,325
		44,231	334	44,565
		47	0	47
		217	2	219
		0	0	0
		3,377	17	3,393
		0	0	0
<b>Total</b>	<b>0</b>	<b>89,475</b>	<b>927</b>	<b>90,402</b>

	SoCalGas Retained	SDGE	Affiliate	Total
Structures and Improvements	96.46%	3.24%	0.31%	100%
Computer Hardware	55.44%	44.33%	0.23%	100%
Computer Software 2-4 Yrs	68.14%	31.25%	0.60%	100%
Computer Software 5-8 Yrs	72.32%	27.47%	0.21%	100%
Computer Software 9-12 Yrs	59.79%	39.93%	0.28%	100%
Computer Software 15 Yrs	59.43%	40.29%	0.28%	100%
Computer Software 20 Yrs				
Communications	60.75%	39.06%	0.19%	100%
Miscellaneous	96.24%	3.47%	0.29%	100%

	SoCal	SDGE	Affiliate	Total
		160	4	164
		14,471	74	14,545
		17,172	347	17,519
		51,805	246	52,052
		0	0	0
		4,001	23	4,023
		0	0	0
		3,716	17	3,733
		0	0	0
<b>Total</b>	<b>0</b>	<b>91,326</b>	<b>711</b>	<b>92,037</b>

	SoCalGas Retained	SDGE	Affiliate	Total
Structures and Improvements	94.31%	5.56%	0.13%	100%
Computer Hardware	58.01%	41.77%	0.21%	100%
Computer Software 2-4 Yrs	69.85%	29.55%	0.60%	100%
Computer Software 5-8 Yrs	71.79%	28.08%	0.13%	100%
Computer Software 9-12 Yrs	59.81%	39.96%	0.23%	100%
Computer Software 15 Yrs	59.49%	40.28%	0.23%	100%
Computer Software 20 Yrs				
Communications	59.99%	39.83%	0.18%	100%
Miscellaneous	96.26%	3.50%	0.24%	100%

	SoCal	SDGE	Affiliate	Total
		75	1	76
		17,245	109	17,354
		9,448	111	9,559
		67,502	254	67,756
		0	0	0
		4,593	26	4,619
		0	0	0
		3,831	20	3,851
		11	0	11
<b>Total</b>	<b>0</b>	<b>102,705</b>	<b>522</b>	<b>103,227</b>

	SoCalGas Retained	SDGE	Affiliate	Total
Structures and Improvements	93.85%	6.05%	0.10%	100%
Computer Hardware	59.91%	39.84%	0.25%	100%
Computer Software 2-4 Yrs	65.08%	34.52%	0.41%	100%
Computer Software 5-8 Yrs	70.23%	29.66%	0.11%	100%
Computer Software 9-12 Yrs	59.82%	39.95%	0.23%	100%
Computer Software 15 Yrs	59.50%	40.27%	0.23%	100%
Computer Software 20 Yrs				0%
Communications	58.09%	41.68%	0.22%	100%
Miscellaneous	91.13%	8.87%	0.01%	100%

**Southern California Gas Company  
Miscellaneous Revenues  
Tab 11: FERC 495 Crude Oil Sales**

**A. Account Description: #11 Crude Oil Sales**

The gas storage fields operated by SoCalGas (Aliso Canyon, Honor Rancho, Playa Del Rey) are legacy producing oilfields. The underground oil-producing strata has since then been used to store natural gas, but the oil remaining in this strata gets produced, entrained in the withdrawal gas stream when Gas Control calls on the fields to be put on withdrawal. Additionally, for Aliso Canyon, shallower underground reservoirs that are not used for gas storage are still producing meaningful quantities of oil. For each of these fields, the resulting oil is sold to local refineries.

**B. Forecast Methodology**

Crude Oil Sale forecasting is effected by 2 variables: pricing and monthly production volumes.

On the pricing side, the company purchasing SoCalGas oil bases the purchase price on end-of-month Brent Crude Oil spot price (traded on Intercontinental Exchange - ICE) as the basis, after which a field specific correction (example: Honor Rancho crude oil is of a better quality - or API gravity - than Playa Del Rey's, therefore more valuable) as well as a trucking cost correction are applied. The correction for crude API is calculated based on the terms of the oil purchase contract. For forecasting purposes, Brent Futures contracts are used - the prices for these future contracts are readily available via numerous online sources. Since Brent Futures are traded almost continuously, the Brent Futures used in this particular forecast is based on a February 25, 2026 snapshot.

On the production side, the annual/monthly volume forecasts is provided to the Reservoir Engineering Team by members of the Storage Engineering Team based at each storage field. Each field has its specific crude oil production pattern: Honor Rancho only produces oil when on withdrawal, Aliso Canyon Shallow Zone volumes are directly dependent on the number of (aging) oil producing wells available - therefore depending heavily on well maintenance expenses, while production at Playa Del Rey relies on a combination of both considerations.

		2021	2022	2023	2024	2025	AVG
<b>Actuals (000s)</b>	Honor Rancho Oil Rev	652	1,629	538	489	228	827
	Aliso Shallow Zone	1,268	2,162	926	1,080	1,144	1,359
	Aliso PEOC	20	20	27	26	43	23
	PDR Oil Rev	1,668	2,346	1,370	1,177	700	1,640
	Administrative Fee For PDR PECO Oil & Gas LLC, et al.	15	15	15	15	15	15

**C. Summary of Results**

		2026	2027	2028	2029	2030	2031
<b>Forecast (000s)</b>	Honor Rancho Oil Rev	333	319	304	296	290	283
	Aliso Shallow Zone	1,622	1,621	1,516	1,481	1,450	1,413
	Aliso PEOC	21	21	21	21	21	21
	PDR Oil Rev	699	918	911	908	907	904
	Administrative Fee For PDR PECO Oil & Gas LLC, et al.	15	15	15	15	15	15

**Southern California Gas Company  
Miscellaneous Revenues  
Tab 12: FERC 495 Returned Check Charges**

**A. Account Description: #12 Returned Check Charges**

The returned check charge is \$7.50, which is assessed to customers whose checks are returned from the bank due to insufficient funds pursuant to SoCalGas’s Commission-authorized Tariff Rule 12, Section B.5.

**B. Forecast Methodology**

The TY 2028 forecast is based on a three-year historical average (2023-2025).

The increase in returned check fees is primarily driven by customers’ inability to pay higher outstanding balances. This challenge was further intensified during the pandemic, when service disconnections were suspended, allowing balances to accumulate even more.

	2021	2022	2023	2024	2025	5-YR AVG (2021-2025)	3-YR AVG (2023-2025)
<b>Actuals (000s)</b>	\$641	\$794	\$999	\$1,099	\$1,240	\$954	\$1,113

**C. Summary of Results**

	2026	2027	2028	2029	2030	2031
<b>Forecast (000s)</b>	\$1,113	\$1,113	\$1,113	\$1,113	\$1,113	\$1,113

**Southern California Gas Company  
Miscellaneous Revenues**

**Tab 13: FERC 495 Income Tax Component of Contributions-in-Aid-of-Construction**

**A. Account Description: #13 Income Tax Component of Contributions-in-Aid-of-Construction**

ITCCA represents the tax gross-up for contributions-in-aid-of-construction (CIAC) which became taxable under the Tax Reform Act of 1986.

**B. Forecast Methodology**

The forecast is based on the ongoing amortization of the ITCCA collected from 1987 through 2025 and the amortization of the forecasted ITCCA to be collected from 2026-2031.

	2021	2022	2023	2024	2025	AVG
<b>Actuals (000s)</b>	4,962	4,856	5,261	5,966	7,187	5,647

**C. Summary of Results**

	2026	2027	2028	2029	2030	2031
<b>Forecast (000s)</b>	7,187	7,187	7,187	7,187	7,187	7,187

**Southern California Gas Company**  
**Miscellaneous Revenues**  
**Tab 14: FERC 495 Training Activity**

**A. Account Description: #14 Training Activity**

SoCalGas has a group of around 300 field pipe installers. These contractors are scheduled for trainings to learn how to fuse pipes. All employees must keep current qualifications in order to perform in the field, which includes testing every 6 months and yearly. SoCalGas provides labor hours to train all contractors in pipe bonding, which covers the polysocket process, 2"-4" pipe joining, and electro fusion. This training is provided over one week (40 hours), and includes all necessary materials.

SoCalGas also provides testing for all contractors, covering arc welding, oxy welding, and loHy welding. SoCalGas provides the testing material for each welder. Once all tests are completed, the welding instructor must visually accept and cut each test into test samples to prove welds were acceptable per API 1104.

**B. Forecast Methodology**

The revenue for Training Activity is based on final cost per test, a five year average, as well as accounting for the implementation of an additional qualification as of 2027 for HSSMA.

		2021	2022	2023	2024	2025	AVG
<b>Actuals (000s)</b>	Sundry Trng Labor	392	513	279	342	325	370
	Sundry Trng Materials	570	424	211	215	221	328

**C. Summary of Results**

		2026	2027	2028	2029	2030	2031
<b>Forecast (000s)</b>	Sundry Trng Labor	350	378	389	401	413	425,321
	Sundry Trng Materials	239	270	284	298	313	328,433

**Southern California Gas Company  
Miscellaneous Revenues  
Tab 15: FERC 495 Line Item Billing**

**A. Account Description: #15 Line Item Billing Third Party Revenues**

This service is offered to third parties providing energy-related services to residential and small commercial industrial customers within SoCalGas’s service territory. The billing statement for SoCalGas customers displays the charges for the service provided by the third-party client on a single line item.

**B. Forecast Methodology**

The forecast is based on a 5 year percentage average to account for normal fluctuation in revenue.

This forecast used an annual average percentage to calculate revenue forecasts for 2026-2031.

The annual average percentage for years 2021-2025 was -15%.

	2021	2022	2023	2024	2025	AVG
<b>Actuals (000s)</b>	235	208	169	149	120	176

	2026	2027	2028	2029	2030	2031
<b>Forecast (000s)</b>	101	86	73	61	52	44

**Southern California Gas Company  
Miscellaneous Revenues  
Tab 15a: FERC 495 Line Item Billing**

**A. Account Description: #15a Line Item Billing Non-Tariff Third Party Revenues**

This service is offered to third parties providing energy-related and home safety-related products and/or services to residential and small commercial industrial customers within SoCalGas’s service territory. The billing statement for SoCalGas customers displays the charges for the product or service provided by the third-party client on a single line item. SoCalGas charges the third-party client a fee for providing payment collection and remittance processing.

**B. Forecast Methodology**

California Department of Insurance (CDI) introduced a new requirement for billing agents to be licensed under the CDI. Therefore, nearly all of the existing 460k policies cannot be billed by SoCalGas under the LIB Program beginning on January 1, 2027. Additionally, the CDI has prohibited the marketing of new policies since October 1, 2024. However, an estimated 1,700 policies allowed to be billed under the Bureau of Household Goods and Services (BHGS) will continue to be serviced under this program.

The 2025 and 2026 forecast assumes an average 0.8% attrition per month beginning in August 2025 based on the average attrition since marketing was ceased in October 2024.

The 2027 to 2031 forecast only includes the BHGS policies with an average growth of 50 policies per month with 1,000 existing policies in August 2025.

	2021	2022	2023	2024	2025	AVG
<b>Actuals (000s)</b>	8,164	9,184	8,263	8,214	7,746	8,314

**C. Summary of Results**

	2026	2027	2028	2029	2030	2031
<b>Forecast (000s)</b>	6,970	40	60	80	90	110

**Southern California Gas Company**  
**Miscellaneous Revenues**  
**Tab 16: FERC 495 Federal Energy Retrofit Program**

**A. Account Description: #16 Federal Energy Retrofit Program (FERP)**

Pursuant to 42 U.S.C. § 8256, the U.S. Government is authorized and encouraged to enter into contracts with local utilities to expedite and facilitate the implementation of cost-effective energy and water conservation measures. SoCalGas currently performs project management under infrastructure improvement contracts. The amount recorded to miscellaneous revenues pursuant to these contracts reflects the difference between the revenues collected from the government agencies less the costs incurred to perform the work.

**B. Forecast Methodology**

The forecast for 2026-2031 is based on analysis of contracts awarded and contracts highly likely to be awarded against costs to operate and to fulfill contractual obligations.

	2021	2022	2023	2024	2025	AVG
<b>Actuals (000s)</b>	455	583	392	727	609	553

**C. Summary of Results**

	2026	2027	2028	2029	2030	2031
<b>Forecast (000s)</b>	2,146	328	480	425	276	281

	2026	2027	2028	2029	2030	2031
<b>Expenses:</b>						
NAS Lemoore Phase 7 - Final PAP						
NBVC Phase 7 - Post Construction	25,000	25,000	25,000			
San Clemente Island WTG	21,395,069	50,000				
Army 63rd Reserves		1,000,000	1,025,000	10,000	10,000	10,000
NAF El Centro		1,601,309	3,202,617	1,626,309	25,000	25,000
NAS Lemoore Phase 8				2,000,000	2,000,000	25,000
Misc Costs	20,000	20,000	20,000	20,000	20,000	20,000
FERP Labor (FTE's)	1,147,382	754,716	784,905	816,301	848,953	882,911
Undefined Placeholder						2,000,000
<b>Total</b>	<b>22,587,451</b>	<b>3,451,025</b>	<b>5,057,522</b>	<b>4,472,610</b>	<b>2,903,953</b>	<b>2,962,911</b>
<b>Revenue to Cost Ratio*</b>	9.50%	9.50%	9.50%	9.50%	9.50%	9.50%
Misc Revenues	<b>2,145,808</b>	<b>327,847</b>	<b>480,465</b>	<b>424,898</b>	<b>275,876</b>	<b>281,477</b>

\* The average misc revenue has historically been approximately 9.5% of other costs.

**Southern California Gas Company**  
**Miscellaneous Revenues**  
**Tab 17: FERC 495 Miscellaneous Other Gas Revenues**

**A. Account Description: #17 Miscellaneous Other Gas Revenues**

Geographic Services - These are revenues collected from miscellaneous customer map and service-related requests and customer will serve letters.

**B. Forecast Methodology**

The forecast for Geographic Services is based on the 5-year (2021-2025) average.

		2021	2022	2023	2024	2025	AVG
<b>Actuals (000s)</b>	Geographic Services	112	122	110	107	112	113

**C. Summary of Results**

		2026	2027	2028	2029	2030	2031
<b>Forecast (000s)</b>	Geographic Services	113	113	113	113	113	113

Southern California Gas Company  
Miscellaneous Revenues  
Tab 17a: FERC 495 Gas Land Right of Way

**A. Account Description: #17a Miscellaneous Other Gas Revenues**

Gas Land Services Right of Way Revenue - Misc. revenues related to administration of 3rd party land right.

**B. Forecast Methodology**

The forecast for Gas Land Right of Way Services is based on an average of 2021-2025 revenues.

		2021	2022	2023	2024	2025	AVG
<b>Actuals (000s)</b>	Gas Land Services Right Of Way Revenue	11	10	12	23	7	13

**C. Summary of Results**

		2026	2027	2028	2029	2030	2031
<b>Forecast (000s)</b>	Gas Land Services Right Of Way Revenue	12	12	12	12	12	12

**Southern California Gas Company**  
**Miscellaneous Revenues**  
**Tab 17b: FERC 495 Miscellaneous Other Gas Revenues**

**A. Account Description: #17b Miscellaneous Other Gas Revenues**

Aliso Crimson - These are revenues from Tank Rentals and Waste Water Disposal operations to Crimson Resources Management Corp.

Aliso Termo - These are revenues from Waste Water Disposal operations to The Termo Company.

**B. Forecast Methodology**

The forecast for Aliso Crimson and Aliso Termo are based on agreements between SoCalGas, Crimson, and Termo. Because SoCalGas plans to revise these agreements, the revenues are expected to increase. Aliso Road Access Fees are fixed revenues that are included in both Aliso Termo and Aliso Crimson. These revenues are \$1,000 per month.

		2021	2022	2023	2024	2025	AVG
<b>Actuals (000s)</b>	Aliso Crimson	47	43	36	37	70	47
	Aliso Termo	31	32	21	10	81	35

**C. Summary of Results**

		2026	2027	2028	2029	2030	2031
<b>Forecast (000s)</b>	Aliso Crimson	76	77	77	77	77	77
	Aliso Termo	71	71	71	71	71	71

**Southern California Gas Company**  
**Miscellaneous Revenues**  
**Tab 17c: FERC 495 Miscellaneous Other Gas Revenues**

**A. Account Description: #17c Miscellaneous Other Gas Revenues**

RECLAIM Trading Credits - These are revenues related to the sale of surplus NOx RECLAIM Trading Credits (RTC) from six facilities subject to the SCAQMD RECLAIM regulation. This program is expected to sunset but the date is unknown.

**B. Forecast Methodology**

The forecast for RECLAIM Trading Credits forecast is based on on a 5-year averages. About 15% contingency is kept for any potential revisions to annual emissions. Demand varies for RTCs, and typically appoximately 60,000 remain unsold. Because this program is expected to sunset in the future, SoCalGas assumes that demand will increase as availability of RTCs decreases.

		2021	2022	2023	2024	2025	AVG
	RECLAIM Emissions						
<b>Actuals (000s)</b>	Credit Sales	492	821	832	809	1019	795

**C. Summary of Results**

		2026	2027	2028	2029	2030	2031
	RECLAIM Emissions						
<b>Forecast (000s)</b>	Credit Sales	795	795	795	795	795	795

**Southern California Gas Company**  
**Miscellaneous Revenues**  
**Tab 18: FERC 495 Microwave Bandwidth Lease**

**A. Account Description: #18 Microwave Bandwidth Lease Revenue**

This revenue is for the leasing of excess capacity on the company's microwave network to a third party (El Paso Energy). This lease has a right to terminate clause if the capacity is needed for internal use by SoCalGas.

**B. Forecast Methodology**

The contract was terminated in 2025 therefore no anticipated forecasts for future years.

	2021	2022	2023	2024	2025	AVG
<b>Actuals (000s)</b>	27	24	29	27	27	27

**C. Summary of Results**

	2026	2027	2028	2029	2030	2031
<b>Forecast (000s)</b>	0	0	0	0	0	0

**Southern California Gas Company  
Miscellaneous Revenues  
Tab 19: FERC 495 Ownership Charges**

**A. Account Description: #19 Ownership Charges**

The monthly ownership charge is a percentage rate applied against the remaining refundable balance after thirty-six months from the date the Utility is first ready to serve. This charge recovers the cost of operating and maintaining customer-financed facilities with an unrefunded balance.

**B. Forecast Methodology**

The revenue forecast consist of a rolling average of the previous three years. Using a rolling average provides the most accurate forecast because Ownership Charges do not come into effect until 3 years after the ready to serve date, so this takes into account the most current revenue data.

	2021	2022	2023	2024	2025	AVG
<b>Actuals (000s)</b>	1,061	1,350	1,408	3,377	2,788	1,997

**2026 Forecast = 2023-2025 Average Revenue**

**2029 Forecast = 2026-2028 Average Revenue**

**2027 Forecast = 2024-2026 Average Revenue**

**2030 Forecast = 2027-2029 Average Revenue**

**2028 Forecast = 2025-2027 Average Revenue**

**2031 Forecast = 2028-2030 Average Revenue**

**C. Summary of Results**

	2026	2027	2028	2029	2030	2031
<b>Forecast (000s)</b>	2,524	2,896	2,736	2,719	2,784	2,746