

Company: Southern California Gas Company (U 904 G)  
Proceeding: 2028 General Rate Case  
Application: A.26-06-\_\_\_\_  
Exhibit: SCG-27

**PREPARED DIRECT TESTIMONY OF RYAN HOM**

**(SUMMARY OF EARNINGS)**

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



**June 2026**

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## **SUMMARY**

- Southern California Gas Company (SoCalGas) proposes \$5,096,306,000 for its Test Year (TY) 2028 General Rate Case (GRC) revenue requirement.

**PREPARED DIRECT TESTIMONY OF RYAN HOM  
(SUMMARY OF EARNINGS)**

**I. INTRODUCTION**

My testimony presents the results generated by the Results of Operations (RO) model for Southern California Gas Company (SoCalGas). The RO model is designed to meet the requirements set forth in the California Public Utilities Commission’s (CPUC or Commission) Rate Case Plan<sup>1</sup> and prior GRC decisions. The RO model consolidates all cost estimates presented to the Commission in this proceeding into an income statement format to estimate the revenue necessary for SoCalGas to recover its costs of providing service and to earn an authorized rate of return on its investment. The inputs used in the RO model include SoCalGas’s forecasted expenses, taxes, depreciation, return, and rate base, which are provided in Tables RH-1 through 13 (*see* Appendix B). The results of the RO model culminate in the summary of earnings detailing the 2028 revenue requirement request.

SoCalGas’s Test Year 2028 revenue requirement request is \$5,096,306,000 as shown on Table RH-1, Line 3. This table summarizes TY 2028 revenue and costs at both present and proposed rates. The revenue at present rates is the as-expected authorized base margin revenue effective as of January 1, 2027.<sup>2</sup> For details on revenues at present and proposed rates, please refer to the Gas Rates testimony (Ex. SCG-29/SDGE-34).

SoCalGas forecasts these expenditures to continue to safely provide utility service to customers, maintain adequate system reliability, enable the clean energy transition, provide responsive customer services, and comply with governmental regulations and orders applicable to SoCalGas, as discussed by various witnesses’ testimony. SoCalGas also seeks to recover costs for taxes and depreciation associated with plant investments. The Tax and Depreciation testimonies (Ex. SCG-25/SDGE-30 and Ex. SCG-24), respectively, provide further details. In

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<sup>1</sup> D.20-01-002.

<sup>2</sup> The as-expected 2027 base margin is based on revenues anticipated to be in rates as of January 1, 2027. This does not include revenue recovery of multi-year amortizations. Pursuant to the Rate Case Plan, SDG&E will submit testimony in January 2027 to update the present rate revenue amount to reflect the revenue that is actually in rates. *See* D.07-07-004, Appendix A at A-30.

1 addition, this request includes the revenue necessary to compensate investors for their capital  
2 investment in the utility at the authorized levels adopted in the Cost of Capital proceeding.<sup>3</sup>

## 3 **II. SCOPE**

4 Accumulated balances for regulatory accounts (balancing, tracking, or memorandum)  
5 discussed in the Regulatory Accounts testimony (Ex. SCG-21) are not included in the TY 2028  
6 revenue requirement described in my testimony. There are no deferred revenues included in the  
7 TY 2028 estimates. Items not addressed in the GRC, such as commodity costs for natural gas,  
8 are also not included.

## 9 **III. ELEMENTS OF THE RO CALCULATION**

### 10 **A. Revenue Requirement**

11 The total operations and maintenance (O&M) and capital-related costs necessary to  
12 support SoCalGas's rate base, which is put into rates, are called a revenue requirement. The  
13 revenue requirement is collected in two components: (1) miscellaneous revenues, discussed  
14 below, and (2) base margin. The base margin portion of the revenue requirement is collected  
15 through gas transportation service revenues from SoCalGas's ratepayers.

### 16 **B. Miscellaneous Revenues**

17 Miscellaneous revenues consist of fees and revenues collected by SoCalGas for the  
18 provision of specific products or services from non-rate sources, as well as any revenues returned  
19 to ratepayers pursuant to previous Commission decisions.<sup>4</sup> Miscellaneous revenues reduce the  
20 amount of gas sales revenues to be collected from customers for gas utility services (*i.e.*, base  
21 margin), as explained by the Miscellaneous Revenues testimony (Ex. SCG-26).

### 22 **C. O&M Expense Estimates**

23 The testimonies addressing operating expenses in this Application describe the estimating  
24 methods used and the significant events reflected in forecasts for each expense area. This  
25 Application uses cost center and project structures consistent with internal budgeting methods to  
26 develop the test year revenue requirement. All summary tables for O&M are presented using a  
27 cost center format.<sup>5</sup>

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<sup>3</sup> D.25-12-043.

<sup>4</sup> D.24-12-074 at 845.

<sup>5</sup> D.08-07-046 at 106 (Ordering Paragraph (OP) 22).

1 For purposes of calculating overheads and escalation, operating expenses are categorized  
2 in the RO model calculations between (i) labor expense, and (ii) materials and services (also  
3 known as non-labor) expense.

4 O&M expense estimates for each category of expense are summarized for the 2025  
5 recorded and 2028 estimated years in constant 2025 dollars. Constant dollars refer to unadjusted  
6 costs for inflation. As described in the Cost Escalation testimony (Ex. SCG-20/SDGE-24), labor  
7 and non-labor escalation rates were applied to the 2025 constant dollar estimates to determine the  
8 estimated test year O&M expense in 2028 dollar terms. Certain non-labor O&M expense  
9 estimates are not subject to escalation rates and are presented in nominal dollars. These costs are  
10 referred to throughout this Application as “Non-Standard Escalation” (NSE). An example of  
11 NSE costs is certain contractual costs contained in existing agreements.

12 O&M expense forecasts are presented in testimonies in two groupings: Shared Services  
13 (SS) and Non-Shared Services (NSS). SS are O&M expenses incurred by SoCalGas and billed  
14 to San Diego Gas & Electric Company (SDG&E) or Corporate Center,<sup>6</sup> as the entity or entities  
15 receiving those services (or SS can be billed to SoCalGas if SDG&E incurs O&M expenses for  
16 the benefit of SoCalGas). The second group of O&M expenses (NSS) are expenses incurred by  
17 SoCalGas that are not subject to billing. Costs have been separated in this manner so that cross-  
18 company billings include appropriate overheads and are properly allocated. The O&M SS  
19 billings and policy are explained in the joint Shared Services Billing, Shared Assets Billing,  
20 Segmentation, & Capital Reassignments testimony (Ex. SCG-22/SDG&E-27). In the Summary  
21 of Earnings tables of my testimony, O&M expenses summarized on line 19 of Table RH-1  
22 include SS and NSS. Details of the NSS and SS costs are found in Table RH-2.

23 Certain O&M expense forecasts are subject to capitalization and must be partially  
24 allocated to capital. To properly reassign costs from O&M to capital, the cost center forecasts  
25 must first be translated from the cost center format to the Federal Energy Regulatory  
26 Commission (FERC) Uniform System of Accounts format. The translation is based on 2025  
27 recorded FERC settlements with adjustments made by various witnesses to reflect 2028  
28 forecasted O&M activities. The finalized cost center factors are used to appropriately map O&M

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<sup>6</sup> Corporate Center refers to the parent company, Sempra Energy, and its centralized corporate functions that provide governance, administrative, and shared services to its utility subsidiaries, including SoCalGas and SDG&E.

1 forecasts to FERC accounts, providing the basis for applying reassignment ratios. Please see  
2 Appendix C for a Cost Center to FERC mapping, which provides the ratio of each cost center's  
3 O&M forecast allocation to a FERC account. Please see the joint Shared Services testimony  
4 (Ex. SCG-22/SDG&E-27) for details on the development of reassignment factors.

#### 5 **D. Capital-Related Costs**

6 Capital-related costs include depreciation, income taxes, ad valorem taxes, payroll taxes,  
7 and return on investment. The driver of these costs is the capital investment in the utility rate  
8 base. Capital investment forecasts are sponsored by various SoCalGas witnesses. The utility  
9 rate base is presented in the Rate Base testimony (Ex. SCG-23).

10 The Operations Support testimony (Ex. SCG-12) includes a request to capitalize fleet  
11 vehicle replacement-related costs. It explains that if the Commission does not adopt SoCalGas's  
12 proposal to capitalize such costs, then the Commission should include the fleet vehicle  
13 replacement-related costs as O&M.<sup>7</sup> Appendix D of my testimony illustrates how these  
14 proposed capital costs would be translated into O&M in the RO model.

#### 15 **E. Rate of Return**

16 The TY 2028 revenues at Proposed Rates reflect an authorized rate of return of 7.52%  
17 based on 9.78% return on equity (ROE).<sup>8</sup> The authorized rate of return and ROE are not in scope  
18 of the instant proceeding. Rather, they are determined through a separate proceeding before the  
19 CPUC – *i.e.*, the Cost of Capital proceeding – and are inputs into the revenue requirement  
20 calculation. To the extent SoCalGas's rate of return and/or ROE changes in the Cost of Capital  
21 proceeding,<sup>9</sup> such updates will be reflected in the calculations for the final revenue requirement  
22 in this proceeding.

### 23 **IV. RECORDED DATA**

24 Recorded data is an input into the RO modeling process. Adjustments have been made to  
25 the 2025 financial data to exclude all revenues and expenses that are recovered through separate  
26 filings before the Commission or the FERC. Examples of excluded costs include Demand Side  
27 Management (DSM), Energy Savings Assistance Program (ESAP), and California Alternate

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<sup>7</sup> See Operations Support testimony (Ex. SCG-12).

<sup>8</sup> D.25-12-043.

<sup>9</sup> *Id.*

1 Rates for Energy (CARE). Recorded below-the-line (BTL) costs that should not be included in  
2 the revenue requirement request, such as costs pertaining to SB 901 and AB 1167, have also  
3 been removed. Accordingly, SoCalGas's witnesses present adjusted-recorded data.

4 **V. RO MODEL ENHANCEMENTS**

5 For the TY 2028 GRC, SoCalGas implemented two major enhancements to the RO  
6 model to improve regulatory compliance, transparency, and alignment with Commission  
7 guidance. First, a Capital Overhead Pools Dynamic Adjustment mechanism was introduced to  
8 proportionally scale overhead pools in direct relation to changes in the capital base, validating  
9 overhead allocations remain accurate and consistent as capital activity fluctuates, consistent with  
10 Commission direction from the 2024 GRC.<sup>10</sup> Second, SoCalGas is implementing Post-Test Year  
11 Forecast Integration, which will incorporate forecasted costs and revenue requirements beyond  
12 the test year into the RO model, consistent with Commission direction. SoCalGas expects to  
13 finish this implementation in 2027.

14 **VI. CONCLUSION**

15 The RO model and processes utilized by SoCalGas to calculate the revenue requirement  
16 in this Application are designed to meet the requirements of the Commission's Rate Case Plan  
17 and are consistent with prior GRCs.

18 This concludes my prepared direct testimony.

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<sup>10</sup> D.24-12-074 at 1098 (OP 38).

1 **VII. WITNESS QUALIFICATIONS**

2 My name is Ryan Hom. My business address is 555 West Fifth Street, Los Angeles,  
3 California, 90013-1011. I am currently employed by SoCalGas as a Manager in the GRC  
4 Financial Analysis group, responsible for developing the revenue requirement forecasts for both  
5 SDG&E and SoCalGas.

6 I received a Bachelor of Science Degree in Economics and a minor in Management from  
7 the University of California, Irvine. I was first employed by SoCalGas in 2006 and have held  
8 various positions in the Customer Services, Regulatory Affairs, and Accounting and Finance  
9 areas of the Company.

10 I have previously testified before the Commission.

**APPENDIX A**

**GLOSSARY OF TERMS**

## APPENDIX A – GLOSSARY OF TERMS

ACRONYM	DEFINITION
CARE	California Alternate Rates for Energy
CPUC or Commission	California Public Utilities Commission
D.	Decision
DSM	Demand Side Management
ESAP	Energy Savings Assistance Program
FERC	Federal Energy Regulatory Commission
GRC	General Rate Case
NSE	Non-Standard Escalation
NSS	Non-Shared Services
O&M	Operations and Maintenance
RO	Results of Operations
ROE	Return on Equity
SS	Shared Services
SDG&E	San Diego Gas & Electric Company
SoCalGas	Southern California Gas Company
TY	Test Year

**APPENDIX B**

**SUMMARY OF EARNINGS TABLES**

**APPENDIX B - SUMMARY OF EARNINGS TABLES**

Table RH-1  
SOCALGAS  
TEST YEAR 2028  
SUMMARY OF EARNINGS  
(Thousands of Dollars)

Line No.	Description	2028 Present Rates (2028\$)	2028 Proposed Rates (2028\$)
1	Base Margin	\$ 4,496,404	\$ 4,955,250
2	Miscellaneous Revenues	115,359	141,056
3	Revenue Requirement	\$ 4,611,764	\$ 5,096,306
<u>Operating and Maintenance Expenses</u>			
4	Gas Distribution	261,198	261,198
5	Gas Major Projects	212,387	212,387
6	Gas Transmission & Storage	129,073	129,073
7	Gas Engineering & System Integrity	138,967	138,967
8	Procurement	5,274	5,274
9	Customer Services	301,132	301,132
10	Information Technology & Cybersecurity	85,818	85,818
11	Support Services	189,719	189,719
12	Administrative and General	708,316	708,316
13	Subtotal (2025\$)	\$ 2,031,884	\$ 2,031,884
14	Shared Services Adjustments	72,291	72,291
15	Reassignments	(245,248)	(245,248)
16	Escalation	131,146	131,146
17	Uncollectibles (1.108%)	47,923	52,814
18	Franchise Fees (1.1485%)	51,816	57,086
19	Total O&M (2028\$)	\$ 2,089,813	\$ 2,099,973
20	Depreciation & Amortization	1,312,894	1,312,894
21	Taxes on Income	(110,986)	30,508
22	Taxes Other Than on Income	304,404	304,404
23	Total Operating Expenses	3,596,124	3,747,778
24	Return	1,015,640	1,348,527
25	Rate Base	17,923,586	17,932,543
26	Rate of Return	5.67%	7.52%

Table RH-2  
SOCALGAS  
TEST YEAR 2028

(Thousands of Dollars)

Line No.	Description	2028	2028	2028
		Non-Shared Services Proposed Rates (2025\$)	Shared Services Proposed Rates (2025\$)	Total Proposed Rates (2025\$)
1	Base Margin			
2	Miscellaneous Revenues			
3	Revenue Requirement			
	<u>OPERATING &amp; MAINTENANCE EXPENSES</u>			
4	Gas Distribution	261,198	-	261,198
5	Gas Major Projects	209,900	2,487	212,387
6	Gas Transmission & Storage	111,266	17,807	129,073
7	Gas Engineering & System Integrity	118,367	20,600	138,967
8	Procurement	5,274	-	5,274
9	Customer Services	296,611	4,521	301,132
10	Information Technology & Cybersecurity	45,650	40,168	85,818
11	Support Services	162,921	26,798	189,719
12	Administrative and General	698,944	9,372	708,316
13	Subtotal (2025\$)	1,910,131	121,753	2,031,884
A	Shared Services Billed Out	-	(23,088)	(23,088)
B	Shared Services Billed In	-	52,278	52,278
C	Shared Services Overhead Credit	-	(11,795)	(11,795)
D	Shared Services Billed In Overheads	-	25,465	25,465
E	Corporate Reallocation	3,834	-	3,834
F	Subtotal	3,834	42,860	46,694
G	Shared Asset Expense	20,932	-	20,932
H	Billed Capital Overhead Credit	-	(15,147)	(15,147)
I	SOP 98 Expense	19,812	-	19,812
14	Total Shared Services Adjustments	44,578	27,713	72,291

Table RH-3  
SOCALGAS  
TEST YEAR 2028  
GAS DISTRIBUTION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Jennifer L. Walker	2GD000	Field Support	172,086	193,261	212,090
Jennifer L. Walker	2GD001	Distribution Integrity Management Program (DIMP) - Project Execution	30,648	30,696	32,929
Jennifer L. Walker	2GD002	Field Operations Management	20,631	17,782	19,831
Jennifer L. Walker	2GD003	Planning Engineering & Project Management	4,067	4,089	4,530
Jennifer L. Walker	2GD004	Integrated Strategy & Resource Management	15,290	15,370	17,010
		Total	242,722	261,198	286,390
		Total NSS	242,722	261,198	286,390
		Total SS	-	-	-
		Total Gas Distribution	\$ 242,722	\$ 261,198	\$ 286,390

Table RH-4  
SOCALGAS  
TEST YEAR 2028  
GAS MAJOR PROJECTS  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Devin K. Zornizer	2MP000	Pipeline Safety Enhancement Plan (PSEP)	31,577	47,188	50,059
Devin K. Zornizer	2MP002	TIMP Execution	150,882	154,708	165,055
Devin K. Zornizer	2MP003	Gas Major Projects Program Management Office	3,471	3,502	3,821
Devin K. Zornizer	2MP005	Blowdown Reduction	3,114	4,502	4,893
		Total	<u>189,044</u>	<u>209,900</u>	<u>223,829</u>
		Total NSS	<u>189,044</u>	<u>209,900</u>	<u>223,829</u>
Devin K. Zornizer	2200-2594	SVP - INFRASTRUCTURE	537	639	694
Devin K. Zornizer	2200-0610	Blowdown Reduction (SDGE)	76	311	338
Devin K. Zornizer	2200-2299	TIMP Execution SDG&E Support	1,619	1,537	1,669
		Total	<u>2,232</u>	<u>2,487</u>	<u>2,701</u>
		Total SS	<u>2,232</u>	<u>2,487</u>	<u>2,701</u>
		Total Gas Major Projects	<u>\$ 191,276</u>	<u>\$ 212,387</u>	<u>\$ 226,529</u>

Table RH-5  
SOCALGAS  
TEST YEAR 2028  
GAS TRANSMISSION & STORAGE  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Gina Orozco-Mejia	2GT000	GT Pipeline and Instrumentation Operations	36,337	42,450	46,564
Gina Orozco-Mejia	2GT001	Underground Storage	16,281	16,652	17,769
Gina Orozco-Mejia	2GT002	Aboveground Storage	46,096	50,505	54,977
Gina Orozco-Mejia	2GT003	GT&S VP & PMO	1,396	1,659	1,824
		Total	100,110	111,266	121,134
		Total NSS	100,110	111,266	121,134
Gina Orozco-Mejia	2200-0017	Gas Ops Control Center Information Technology	690	1,374	1,492
Gina Orozco-Mejia	2200-0253	GT Ops Leadership & Oversight	2,107	2,682	2,913
Gina Orozco-Mejia	2200-0265	FOM PIPELINE EAST	144	146	159
Gina Orozco-Mejia	2200-0328	Capacity Products Support	978	1,213	1,317
Gina Orozco-Mejia	2200-0329	GAS CONTROL SCADA OPERATION	1,914	2,323	2,523
Gina Orozco-Mejia	2200-0330	GT&S Strategy	900	815	885
Gina Orozco-Mejia	2200-2158	Gas Scheduling	930	1,004	1,090
Gina Orozco-Mejia	2200-2173	GAS TRANS FOM VICTORVILLE COMP OPS - USS	796	807	876
Gina Orozco-Mejia	2200-2289	Gas Control	5,493	6,329	6,874
Gina Orozco-Mejia	2200-2329	Gas Transmission Planning	1,090	1,115	1,211
		Total	15,042	17,807	19,341
		Total SS	15,042	17,807	19,341
		Total Gas Transmission & Storage	\$ 115,152	\$ 129,073	\$ 140,474

Table RH-6  
SOCALGAS  
TEST YEAR 2028  
GAS ENGINEERING & SYSTEM INTEGRITY  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Amy Kitson	2EN001	GAS OPERATIONS TRAINING & DEVELOPMENT	7,911	8,217	9,158
Amy Kitson	2EN002	PUBLIC AWARENESS (NON-SHARED)	4,567	7,472	8,038
Amy Kitson	2EN003	STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP) - PROGRAM MANAGEMENT	7,116	9,445	10,356
Amy Kitson	2EN004	TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP) - PROGRAM MANAGEMENT	17,699	23,367	25,449
Amy Kitson	2EN005	DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT	10,233	11,513	12,585
Amy Kitson	2EN006	NEW RULES AND REGULATIONS (GAS SAFETY ENHANCEMENT PROGRAM [GSEP])	424	421	471
Amy Kitson	2EN007	INSPECTION - NDE	1,566	2,129	2,348
Amy Kitson	2EN008	EMISSIONS STRATEGY PROGRAM	1,705	1,767	1,963
Amy Kitson	2EN009	AVIATION SERVICES & PROGRAMS	1,842	8,147	8,704
Amy Kitson	2EN010	EMERGENCY MANAGEMENT WATCH OFFICE	2,195	2,283	2,550
Amy Kitson	2EN011	QUALITY MANAGEMENT - QUALITY & RISK	980	1,021	1,143
Amy Kitson	2EN013	CLIMATE CHANGE ADAPTATION	236	995	1,088
Amy Kitson	2EN014	ASSET MANAGEMENT PROGRAM	1,019	2,467	2,734
Amy Kitson	2EN015	VP GAS ENGINEERING & SYS INTEG	614	614	670
Amy Kitson	2EN016	GAS DECARBONIZATION	3,237	3,366	3,757
Amy Kitson	2EN017	EAC-MATERIALS LABORATORY	2,560	3,008	3,317
Amy Kitson	2EN018	LAND AND RIGHT-OF-WAY	3,085	3,129	3,377
Amy Kitson	2EN019	OPERATIONS RD&D PROGRAM	705	722	789
Amy Kitson	2EN020	METER SHOP & RECORDS	5,351	5,492	6,023
Amy Kitson	2EN021	RESEARCH DEVELOPMENT & DEMONSTRATION PROGRAM (BALANCED)	8,265	17,495	18,782
Amy Kitson	2EN022	IM ADMINISTRATIVE - NON-BALANCED	923	779	858
Amy Kitson	2EN023	OPERATOR QUALIFICATION	2,638	2,736	3,044
Amy Kitson	2EN024	DIRECTOR OF GAS INFRASTRUCTURE PROGRAMS AND SUPPORT (GIPS)	116	121	135
Amy Kitson	2EN025	ENGINEERING DEVELOPMENT & TECHNOLOGY	857	886	981
Amy Kitson	2EN026	COMPLIANCE ASSURANCE	743	775	869
Total			86,587	118,367	129,191
Total NSS			86,587	118,367	129,191
Amy Kitson	2200-0026	ENGINEERING INFORMATION TECHNOLOGY	1,075	1,531	1,662
Amy Kitson	2200-0300	DIRECTOR OF GAS ENGINEERING	594	605	657
Amy Kitson	2200-0301	EAC - ENGINEERING ANALYSIS CENTER MANAGER	210	218	237
Amy Kitson	2200-0309	MEASUREMENT REGULATION & CONTROL MANAGER & SPECIAL PROJECTS	3,080	3,329	3,615
Amy Kitson	2200-0318	ENGINEERING DESIGN MANAGER	175	182	198
Amy Kitson	2200-0322	ENGINEERING DESIGN & MANAGEMENT	3,275	3,506	3,807
Amy Kitson	2200-0970	POLICY QA/QC & EFFECTIVENESS	550	574	624
Amy Kitson	2200-1096	GAS ENGINEERING PROJECT MANAGER	241	250	271
Amy Kitson	2200-1178	EAC- ENVIRONMENTAL AND CHEMICAL SERVICES	2,203	2,282	2,478
Amy Kitson	2200-1180	EAC- COMPRESSOR SERVICES	1,905	2,205	2,395
Amy Kitson	2200-2023	FIELD TECHNOLOGIES	85	89	96
Amy Kitson	2200-2248	SAFENET TECHNOLOGY SOLUTIONS	163	350	380
Amy Kitson	2200-2345	GAS OPERATIONS CONSTRUCTION & MAINTENANCE STAFF	938	978	1,062
Amy Kitson	2200-2417	SHARED PUBLIC AWARENESS ACTIVITIES	204	213	232
Amy Kitson	2200-2473	PIPELINE SAFETY ASSURANCE	1,080	1,430	1,553
Amy Kitson	2200-2484	LEAKAGE POLICY & TECHNOLOGIES	466	486	528
Amy Kitson	2200-7000	TIMP Support for SDG&E - Program Management	896	862	937
Amy Kitson	2200-7001	DIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT	836	1,050	1,140
Amy Kitson	2200-7002	GSEP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT	335	345	374
Amy Kitson	2200-2361	GAS STANDARD GOVERNANCE	113	118	128
Total			18,424	20,600	22,374
Total SS			18,424	20,600	22,374
Total Gas Engineering & System Integrity			\$ 105,011	\$ 138,967	\$ 151,565

Table RH-7  
SOCALGAS  
TEST YEAR 2028  
PROCUREMENT  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Elsa R. Valay-Paz	2SP000	Gas Acquisition	4,907	5,274	5,867
		Total	4,907	5,274	5,867
		Total NSS	4,907	5,274	5,867
		Total SS	-	-	-
		Total Procurement	4,907	5,274	5,867

Table RH-8  
SOCALGAS  
TEST YEAR 2028  
CUSTOMER SERVICES  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Andy Carrasco	2FC001	Regional Public Affairs	4,681	5,620	6,266
Andy Carrasco	2FC002	Energy and Environmental Policy	1,080	1,124	1,259
Andy Carrasco	2FC003	Public Education & Communications	11,747	14,239	15,584
Andy Carrasco	2FC004	Customer Solutions	7,957	6,988	7,824
Andy Carrasco	2FC005	Customer Programs & Assistance	2,437	3,772	4,010
		Total	<u>27,902</u>	<u>31,743</u>	<u>34,943</u>
Donny Widjaja	200000	CCC - OPERATIONS	27,694	29,368	32,919
Donny Widjaja	200001	CCC - SUPPORT	8,491	8,348	9,243
Donny Widjaja	200002	Branch Offices & Authorized Payment Locations	11,115	11,267	12,494
Donny Widjaja	200003	Billing Services	5,930	6,248	6,992
Donny Widjaja	200004	Credit and Collections	6,055	7,559	8,240
Donny Widjaja	200005	Remittance Processing	22,771	22,500	23,202
Donny Widjaja	200006	Customer Service Other Office Operations and	3,462	4,839	5,409
Donny Widjaja	200007	Measurement Data Ops (MDO)	1,339	1,681	1,875
Donny Widjaja	200008	Customer Services - Operations	123,833	132,920	148,369
Donny Widjaja	200009	Customer Services - Supervision	17,885	18,186	20,381
Donny Widjaja	200010	Customer Services - Support	1,146	1,164	1,299
Donny Widjaja	200011	Customer Services - Dispatch	14,361	14,604	16,371
Donny Widjaja	200012	Customer Services - MSA Inspection Program	6,082	6,184	6,929
		Total	<u>250,164</u>	<u>264,868</u>	<u>293,724</u>
		Total NSS	<u>278,066</u>	<u>296,611</u>	<u>328,666</u>
Donny Widjaja	2200-0355	Payment Processing	4,148	4,129	4,484
Donny Widjaja	2200-2247	Manager of Remittance Processing	386	392	426
		Total	<u>4,534</u>	<u>4,521</u>	<u>4,910</u>
		Total SS	<u>4,534</u>	<u>4,521</u>	<u>4,910</u>
		Total Customer Services	<u>\$ 282,600</u>	<u>\$ 301,132</u>	<u>\$ 333,576</u>

Table RH-9  
SOCALGAS  
TEST YEAR 2028  
INFORMATION TECHNOLOGY & CYBERSECURITY  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Gillian A. Wright	2IT001	NON-SHARED TECHNOLOGY EXECUTIVE	668	693	775
Gillian A. Wright	2IT002	NON-SHARED SYSTEMS AND TECHNOLOGY - ENERGY	5,625	6,267	6,858
Gillian A. Wright	2IT003	NON-SHARED SYSTEMS AND TECHNOLOGY - DATA	834	1,133	1,266
Gillian A. Wright	2IT004	NON-SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER	13,224	18,728	20,129
Gillian A. Wright	2IT005	NON-SHARED IT - OPERATIONAL APPLICATIONS	33	102	114
Gillian A. Wright	2IT006	NON-SHARED IT - OPERATIONAL INFRASTRUCTURE	9,077	8,421	9,115
Gillian A. Wright	2IT007	NON-SHARED IT - OPERATIONAL SUPPORT	7,352	7,963	8,451
Gillian A. Wright	2IT008	CIS Replacement	11,873	-	-
		Total	48,686	43,307	46,708
Omar Zevallos	2CS001	NON-SHARED SERVICE CYBERSECURITY - PERIMETER	112	2	2
Omar Zevallos	2CS002	NON-SHARED SERVICE CYBERSECURITY - INTERNAL	2,286	2,341	2,512
		Total	2,398	2,343	2,514
		Total NSS	51,084	45,650	49,221
Gillian A. Wright	2200-0302	SHARED SYSTEMS AND TECHNOLOGY - ENERGY	3,659	8,285	8,998
Gillian A. Wright	2200-0306	SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS	3,967	5,960	6,473
Gillian A. Wright	2200-0343	SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER	2,934	3,492	3,792
Gillian A. Wright	2200-0346	SHARED IT - OPERATIONAL SUPPORT	2,107	2,007	2,180
Gillian A. Wright	2200-0850	SHARED IT - OPERATIONAL INFRASTRUCTURE	6,517	6,272	6,812
Gillian A. Wright	2200-0943	SHARED IT - OPERATIONAL APPLICATIONS	4,340	4,479	4,864
Gillian A. Wright	2200-1088	SAP Migration Phase 1A	1,989	(1)	(1)
Gillian A. Wright	2200-1236	Work Management Program Next Generation	264	3,184	3,458
		Total	25,777	33,676	36,576
Omar Zevallos	2200-0944	Shared Service Cybersecurity - Internal Defenses	2,725	5,726	6,219
Omar Zevallos	2200-2491	Shared Service Cybersecurity - Perimeter Defenses	1,475	767	833
		Total	4,200	6,492	7,051
		Total SS	29,977	40,168	43,627
		Total Information Technology & Cybersecurity	81,061	85,818	92,848

Table RH-10  
SOCALGAS  
TEST YEAR 2028  
SUPPORT SERVICES  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Albert J. Garcia	2EV001	Environmental	25,769	28,373	30,522
		Total	25,769	28,373	30,522
Paul M. Goldstein	2SS001	Existing Fleet Leases & Fees	36,094	37,379	39,543
Paul M. Goldstein	2SS002	Fleet Operations	28,722	29,930	32,316
Paul M. Goldstein	2SS003	Fleet Management	4,019	4,249	4,696
Paul M. Goldstein	2SS004	Telematics Service Fees	910	-	-
Paul M. Goldstein	2SS006	Inventory And Logistics	16,598	17,504	19,134
Paul M. Goldstein	2SS007	FABRICATION & TOOL REPAIR	2,251	2,689	2,933
Paul M. Goldstein	2SS008	SUPPLY MANAGEMENT	7,106	7,553	8,381
Paul M. Goldstein	2SS009	OFFICE SERVICES	1,924	2,102	2,224
Paul M. Goldstein	2SS010	SUPPLIER DIVERSITY	795	1,181	1,291
Paul M. Goldstein	2SS012	SUPPLY CHAIN & SUPPORT SERVICES PIO	3,249	3,872	4,219
Paul M. Goldstein	2SS013	FACILITY OPERATIONS	23,945	24,925	26,648
Paul M. Goldstein	2SS014	SCG RENTS	2,149	2,334	2,372
Paul M. Goldstein	2SS015	SCG CORPORATE REAL ESTATE	692	830	898
		Total	128,454	134,548	144,655
		Total NSS	154,223	162,921	175,178
Albert J. Garcia	2200-2176	Environmental Air Quality & Climate Prog	546	310	337
Albert J. Garcia	2200-2554	Air Sme	359	414	450
Albert J. Garcia	2200-2588	Field Environmental Services - Transmiss	458	719	781
Albert J. Garcia	2200-0261	Svp - Strategy And Sustainability	520	480	521
Albert J. Garcia	2200-0949	Strategic Planning	118	272	295
		Total	2,001	2,195	2,384
Paul M. Goldstein	2200-0618	GCT RENTS	14,463	-	-
Paul M. Goldstein	2200-0696	Facilities Monterey Park	2,917	2,876	3,124
Paul M. Goldstein	2200-0735	FACILITIES GCT	2,182	-	-
Paul M. Goldstein	2200-0766	Facilities Pico Rivera	5,241	5,879	6,385
Paul M. Goldstein	2200-1234	2Cal Rents	-	11,000	11,947
Paul M. Goldstein	2200-1235	Facilities 2Cal	-	1,498	1,627
Paul M. Goldstein	2200-2284	SCG MICROWAVE RENTS	3,100	3,350	3,445
		Total	27,903	24,603	26,528
		Total SS	29,904	26,798	28,912
		Total Support Services	\$ 184,127	\$ 189,719	\$ 204,090

Table RH-11  
SOCALGAS  
TEST YEAR 2028  
ADMINISTRATIVE AND GENERAL  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Sara P. Mijares	2AG001	Accounting Operations	6,307	7,360	8,236
Sara P. Mijares	2AG002	Financial Planning	6,403	7,097	7,956
Sara P. Mijares	2AG003	Financial Reporting & Accounting	2,530	2,871	3,216
Sara P. Mijares	2AG006	Enterprise Risk And Compliance Management	4,573	5,643	6,206
Sara P. Mijares	2AG007	Legal	20,579	32,385	35,089
Sara P. Mijares	2AG008	Regulatory Affairs	1,092	1,170	1,263
Sara P. Mijares	2AG010	Claims Payments & Recovery Costs	11,779	11,555	12,224
Sara P. Mijares	2AG011	Ceo/President And Coo	220	225	247
Sara P. Mijares	2AG013	Controller & Cfo	1,103	2,024	2,174
Sara P. Mijares	2AG014	Claims Write-Offs	3,911	2,076	2,196
Total			58,497	72,406	78,807
Debbie S. Robinson	2CP000	Compensation - Variable Pay (Grc Use Only)	109,588	94,198	105,600
Debbie S. Robinson	2PB000	Health Benefits - Medical	175,400	200,916	200,916
Total			284,988	295,114	306,516
Abigail M. Nishimoto	2HR001	Scg Director Hr Services	8,839	9,684	10,775
Abigail M. Nishimoto	2HR002	Scg Business Partners	23,885	30,459	30,771
Abigail M. Nishimoto	2HR003	Scg Director Labor Relations	3,604	3,599	4,004
Abigail M. Nishimoto	2HR004	Scg Director Org Effectiveness	3,434	3,843	4,278
Abigail M. Nishimoto	2HR005	Scg Diversity Equity And Inclusion Director	637	705	783
Abigail M. Nishimoto	2HR006	Safety Excellence & Cso	2,009	2,041	2,215
Abigail M. Nishimoto	2HR007	Safety Excellence Health & Safety	3,880	5,686	6,242
Abigail M. Nishimoto	2HR008	Safety Excellence Contractor Safety	297	618	685
Abigail M. Nishimoto	2HR010	Value Creation And Decision Analytics	2,277	2,775	3,096
Abigail M. Nishimoto	2HR011	Safety Technology & Analytics	1,435	1,468	1,610
Abigail M. Nishimoto	2HR012	Safety Strategy & Culture	676	858	959
Abigail M. Nishimoto	2HR013	Contractor Safety Performance	643	664	738
Abigail M. Nishimoto	2HR009	Safety Strategy Safety Management System (Sms)	700	846	948
Total			52,316	63,246	67,106
Sara M. Steen	2PN000	Employee Pension	170,718	72,982	72,982
Total			170,718	72,982	72,982
Lisa A. Gigliotti	2SE000	Secc Outside Services Employed - F923.1	60,851	67,273	67,273
Total			60,851	67,273	67,273
Neil K. Cayabyab	2SN000	Secc Property Insurance Non-Nuclear - 924.0	69,822	127,923	127,923
Total			69,822	127,923	127,923
Total NSS			697,192	698,944	720,607
Sara P. Mijares	2200-2075	Regulatory Case Management	1,672	1,962	2,131
Sara P. Mijares	2200-2095	Claims Management	1,431	1,639	1,780
Sara P. Mijares	2200-2305	Director - Regulatory Affairs Scg	258	267	290
Sara P. Mijares	2200-2307	Gas Rates Analysis	594	751	815
Sara P. Mijares	2200-2308	Gas Forecasting & Analysis	615	776	843
Sara P. Mijares	2200-2374	Grc Financial Analysis	565	586	636
Sara P. Mijares	2200-2401	Regulatory Affairs Manager	180	187	203
Sara P. Mijares	2200-2462	Grc & Revenue Requirement Staff	694	795	864
Sara P. Mijares	2200-2544	Grid And Budget Systems Support	276	343	372
Sara P. Mijares	2200-0281	Svp & General Counsel	19	43	46
Sara P. Mijares	2200-0283	Vp & Deputy General Counsel - Regulatory	-	408	443
Sara P. Mijares	2200-0326	Vp - Chief Risk & Compliance Officer	479	501	544
Total			6,783	8,256	8,967
Abigail M. Nishimoto	2200-2397	Ecs System Reporting	642	318	345
Abigail M. Nishimoto	2200-2551	Safety Excellence Event Learning & Continuous Improvement	770	798	867
Total			1,412	1,116	1,212
Total SS			8,195	9,372	10,179
Total A&G			\$ 705,387	\$ 708,316	\$ 730,786

Table RH-12  
SOCALGAS  
Working Cash Adjustment to Rate Base (Net Working Cash Requirement)  
(\$ in Thousands)

Line No.	Description	2025 Recorded			2028 Proposed		
		Expenses	Average No. of Days Lag	Dollar-Days Lag	Expenses	Average No. of Days Lag	Dollar-Days Lag
1	Commodities - Gas	1,151,025	39.19	45,108,656	1,465,964	39.19	57,451,136
2	Payroll Expense	741,727	13.16	9,762,466			
3	F. I. C. A	57,768	12.42	717,661			
4	Federal/State Unemployment Insurance	1,038	76.05	78,964			
5	Incentive Compensation Plan	63,642	256.50	16,324,237			
6	Employee Benefits	350,613	22.77	7,983,451			
7	Goods & Services	875,526	32.15	28,148,175			
8	Corporate Charges	162,763	22.80	3,710,385			
9	Real Estate Rental	21,397	(24.52)	(524,649)			
10	Materials Issued from Stores	23,707	0.00	0			
11	Property/Ad Valorem/Franchise Taxes	521,655	72.65	37,898,214			
12	Federal Income Taxes - Current	20,653	(11.32)	(233,798)			
13	State Income Taxes - Current	48,797	(1.92)	(93,691)			
14	Income Taxes Deferred	55,395	0.00	0			
15	Depreciation Provision	1,008,199	0.00	0			
16	Amortization of Insurance Premiums	72,024	0.00	0			
17	Sub-total	4,024,905	25.78	103,771,415	5,003,429	25.78	129,000,042
18	Total Expenses Incl. Commodities	5,175,930	28.76	148,880,071	6,469,394	28.82	186,451,177
19	Revenue Lag Days		47.34			47.34	
20	Expense Lag Days (Line 18, Dollar-Days Lag / Expenses)		<u>28.76</u>			<u>28.82</u>	
21	Excess Lag Days (Line 19 - Line 20)		18.58			18.52	
22	Total Expenses Incl. Commodities (Line 18 Expenses)		<u>5,175,930</u>			<u>6,469,394</u>	
23	Lead/Lag Working Capital (Line 21 * Line 22 / 365)		263,439			328,270	
24	Operational Cash Requirement		183,939			199,776	
25	Working Capital Not Supplied by Investors		<u>(164,997)</u>			<u>(179,204)</u>	
26	Working Cash Adjustment to Rate Base (Line 23 to Line 25)		<u>282,381</u>			<u>348,842</u>	

Table RH-13  
SOCALGAS  
Test Year 2028  
Net-to-Gross Multiplier

Line No.	Description	Test Year 2028		
		Uncollectible and Franchise Fee Factor	State & Federal Tax Factor	Net-to-Gross Multiplier
1	Revenues	1.000000	1.000000	1.000000
2	Uncollectible Tax Rate	0.011080	0.000000	0.011080
3	Uncollectible Amount Applied	1.000000	1.000000	1.000000
4	Less: Uncollectible (Line 2 * Line 3)	0.011080	0.000000	0.011080
5	Subtotal (Line 3 - Line 4)	0.988920	1.000000	0.988920
6	Franchise Fees Tax Rate	0.011485	0.000000	0.011485
7	Franchise Fees Amount Applied (Line 5)	0.988920	1.000000	0.988920
8	Less: Franchise Fees (Line 6 * Line 7)	0.011358	0.000000	0.011358
9	Subtotal (Line 7 - Line 8)	0.977562	1.000000	0.977562
10	S.I.T. Rate		0.088400	0.088400
11	S.I.T. Amount Applied (Line 9)		1.000000	0.977562
12	Less: S.I.T. (Line 10 * Line 11)		0.088400	0.086417
13	Subtotal (Line 11 - Line 12)		0.911600	0.891146
14	F.I.T. Rate		0.210000	0.210000
15	F.I.T. Amount Applied (Line 13)		0.911600	0.891146
16	Less: F.I.T. (Line 14 * Line 15)		0.191436	0.187141
17	Net Operating Revenues (Line 15 - Line 16)		0.720164	0.704005
18	Uncollectible and Franchise Fee Factor (1 / Line 9)	1.022953		
19	State & Federal Tax Factor (1 / Line 17)		1.388573	
20	N-T-G Multiplier (1 / Line 17)			1.420444

**APPENDIX C**

**COST CENTER TO FERC MAPPING**

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2200-2075.000	100.00%	928.0
2200-2095.000	93.03%	920.0
2200-2095.000	6.97%	928.0
2200-2305.000	100.00%	928.0
2200-2307.000	100.00%	928.0
2200-2308.000	100.00%	928.0
2200-2374.000	38.76%	920.0
2200-2374.000	61.24%	928.0
2200-2401.000	5.33%	921.0
2200-2401.000	94.67%	928.0
2200-2462.000	100.00%	928.0
2200-2544.000	100.00%	928.0
2200-0281.000	100.00%	928.0
2200-0283.000	95.00%	928.0
2200-0283.000	5.00%	921.0
2200-0326.000	92.00%	928.0
2200-0326.000	8.00%	921.0
2AG001.000	90.44%	920.0
2AG001.000	9.56%	921.0
2AG001.001	100.00%	920.0
2AG001.002	93.90%	920.0
2AG001.002	6.10%	923.0
2AG001.003	92.97%	920.0
2AG001.003	7.03%	921.0
2AG001.004	100.00%	920.0
2AG002.000	100.00%	920.0
2AG002.001	100.00%	920.0
2AG003.000	100.00%	920.0
2AG003.001	100.00%	920.0
2AG003.002	100.00%	920.0
2AG006.000	57.56%	920.0
2AG006.000	6.03%	921.0
2AG006.000	36.41%	923.0
2AG007.000	100.00%	920.0
2AG007.001	100.00%	921.0
2AG008.000	100.00%	928.0
2AG011.000	28.96%	920.0
2AG011.000	17.46%	921.0
2AG011.000	12.77%	923.0
2AG011.000	40.81%	930.1
2AG013.000	30.51%	920.0
2AG013.000	8.25%	921.0
2AG013.000	48.95%	923.0
2AG013.000	12.29%	926.0
2AG013.001	100.00%	920.0
2AG010.000	100.00%	925.0
2AG014.000	100.00%	921.0
2AG013.002	100.00%	921.0
2CP000.002	23.08%	870.7
2CP000.002	76.92%	920.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2CP000.003	9.23%	921.0
2CP000.003	59.32%	926.0
2CP000.003	31.45%	926.3
2PB000.000	100.00%	926.3
2PB000.001	100.00%	926.3
2PB000.002	100.00%	926.3
2PB000.003	100.00%	926.3
2PB000.004	100.00%	926.3
2PB000.006	100.00%	926.3
2PB000.007	100.00%	926.3
2PB000.008	100.00%	926.3
2PB000.009	100.00%	926.4
2PB000.011	100.00%	926.4
2PB000.012	100.00%	926.5
2PB000.013	100.00%	926.5
2PB000.015	100.00%	926.5
2PB000.016	100.00%	926.0
2PB000.017	100.00%	926.0
2PB000.018	100.00%	926.0
2CP000.000	100.00%	920.4
2PB000.010	100.00%	926.4
2PB000.014	100.00%	926.0
2200-2397.000	61.68%	925.0
2200-2397.000	38.32%	926.0
2200-2551.000	5.63%	923.0
2200-2551.000	94.37%	925.1
2HR001.000	10.29%	920.0
2HR001.000	45.72%	920.2
2HR001.000	5.95%	923.0
2HR001.000	19.37%	925.0
2HR001.000	18.67%	926.0
2HR002.000	62.16%	920.2
2HR002.000	37.84%	926.0
2HR002.001	71.25%	925.3
2HR002.001	28.75%	926.3
2HR003.000	67.94%	920.2
2HR003.000	20.42%	925.1
2HR003.000	11.64%	926.0
2HR004.000	7.12%	903.1
2HR004.000	12.58%	920.0
2HR004.000	80.30%	920.2
2HR005.000	92.92%	920.2
2HR005.000	7.08%	930.2
2HR006.000	39.63%	920.0
2HR006.000	6.86%	921.0
2HR006.000	23.81%	923.0
2HR006.000	13.74%	925.1
2HR006.000	15.96%	930.1
2HR007.000	100.00%	925.1
2HR008.000	100.00%	925.1

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2HR010.000	9.44%	870.6
2HR010.000	19.56%	903.1
2HR010.000	17.69%	908.0
2HR010.000	53.31%	920.0
2HR011.000	57.57%	923.0
2HR011.000	42.43%	925.1
2HR012.000	43.78%	920.0
2HR012.000	14.06%	920.2
2HR012.000	42.16%	925.1
2HR002.002	100.00%	925.3
2HR013.000	87.00%	920.0
2HR013.000	13.00%	925.1
2HR009.000	100.00%	920.0
2PN000.000	100.00%	926.1
2PN000.001	100.00%	926.2
2FC001.000	100.00%	920.5
2FC002.000	100.00%	920.0
2FC003.000	80.54%	908.0
2FC003.000	19.46%	920.0
2FC004.000	93.55%	908.0
2FC004.000	6.45%	910.0
2FC005.000	100.00%	908.0
2200-0355.000	100.00%	903.4
2200-2247.000	17.63%	903.1
2200-2247.000	14.93%	903.3
2200-2247.000	67.44%	903.4
200000.000	100.00%	903.1
200001.000	100.00%	903.1
200002.000	100.00%	903.1
200003.000	100.00%	903.1
200004.000	100.00%	903.1
200004.001	100.00%	903.7
200005.000	81.33%	903.3
200005.000	18.67%	903.4
200005.001	100.00%	903.7
200006.000	87.08%	903.1
200006.000	12.92%	920.0
200007.000	100.00%	902.2
200008.000	100.00%	879.0
200009.000	100.00%	879.0
200010.000	59.37%	870.6
200010.000	40.63%	879.0
200011.000	18.44%	879.0
200011.000	81.56%	880.3
200012.000	5.17%	879.0
200012.000	94.83%	893.2
2SP000.000	78.93%	807.5
2SP000.000	21.07%	920.0
2200-2176.000	14.46%	893.2
2200-2176.000	17.10%	908.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2200-2176.000	68.44%	920.0
2200-2554.000	93.39%	920.0
2200-2554.000	6.61%	926.5
2200-2588.000	64.88%	850.0
2200-2588.000	25.81%	920.0
2200-2588.000	9.31%	923.0
2200-0261.001	100.00%	920.0
2200-0949.001	100.00%	928.0
2EV001.001	53.48%	880.0
2EV001.001	6.95%	880.5
2EV001.001	16.14%	920.0
2EV001.001	23.43%	923.0
2EV001.002	100.00%	880.0
2EV001.003	55.00%	920.0
2EV001.003	45.00%	928.0
2200-0026.000	29.91%	814.0
2200-0026.000	70.09%	850.0
2200-0300.000	37.13%	850.0
2200-0300.000	7.95%	859.0
2200-0300.000	7.95%	880.4
2200-0300.000	46.97%	930.2
2200-0301.000	28.43%	814.0
2200-0301.000	41.55%	850.0
2200-0301.000	11.50%	859.5
2200-0301.000	18.52%	870.0
2200-0309.000	13.94%	850.0
2200-0309.000	73.15%	870.6
2200-0309.000	5.66%	885.0
2200-0309.000	7.25%	935.6
2200-0318.000	18.51%	814.0
2200-0318.000	30.56%	850.0
2200-0318.000	18.34%	870.0
2200-0318.000	32.59%	920.0
2200-0322.000	16.18%	814.0
2200-0322.000	27.93%	850.0
2200-0322.000	44.73%	870.0
2200-0322.000	11.16%	885.0
2200-0333.000	7.45%	188.0
2200-0333.000	80.05%	850.0
2200-0333.000	12.50%	923.0
2200-0970.000	100.00%	870.7
2200-0975.000	100.00%	870.7
2200-1096.000	28.69%	814.0
2200-1096.000	71.31%	850.0
2200-1178.000	7.91%	814.0
2200-1178.000	46.86%	850.0
2200-1178.000	45.23%	870.0
2200-1180.000	15.14%	814.0
2200-1180.000	28.69%	824.5
2200-1180.000	33.87%	850.0

	% of Cost Center Forecast Mapped to FERC	FERC
2200-1180.000	22.30%	859.5
2200-2023.000	32.46%	184.7
2200-2023.000	36.87%	850.0
2200-2023.000	30.67%	870.7
2200-2144.000	12.17%	814.0
2200-2144.000	42.10%	850.0
2200-2144.000	9.21%	870.7
2200-2144.000	31.21%	920.0
2200-2144.000	5.31%	930.2
2200-2248.000	68.13%	850.0
2200-2248.000	16.87%	861.0
2200-2248.000	15.00%	870.6
2200-2344.000	10.32%	830.0
2200-2344.000	83.66%	870.5
2200-2344.000	6.02%	920.2
2200-2345.000	100.00%	870.7
2200-2409.000	18.93%	920.0
2200-2409.000	81.07%	925.1
2200-2417.000	100.00%	909.0
2200-2473.000	100.00%	925.1
2200-2484.000	66.93%	184.7
2200-2484.000	5.84%	870.5
2200-2484.000	27.23%	870.7
2EN001.000	100.00%	870.5
2EN001.001	100.00%	870.5
2EN001.002	9.42%	850.0
2EN001.002	90.58%	870.5
2EN001.003	89.56%	870.5
2EN001.003	10.44%	870.8
2EN001.004	86.31%	870.5
2EN001.004	13.69%	870.7
2EN001.005	88.86%	870.5
2EN001.005	11.14%	870.7
2EN002.000	100.00%	909.0
2EN002.001	100.00%	870.7
2EN002.002	88.78%	870.6
2EN002.002	11.22%	903.1
2EN003.000	87.62%	814.0
2EN003.000	12.38%	832.0
2EN004.000	42.81%	850.7
2EN004.000	25.44%	863.7
2EN004.000	9.24%	870.7
2EN004.000	7.40%	888.7
2EN004.000	15.10%	887.7
2EN005.000	84.95%	870.7
2EN005.000	15.05%	874.7
2EN006.000	65.72%	850.0
2EN006.000	27.52%	870.0
2EN006.000	6.77%	814.0
2EN007.000	5.84%	814.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2EN007.000	36.43%	818.0
2EN007.000	6.10%	864.0
2EN007.000	51.63%	870.7
2EN008.000	19.02%	188.0
2EN008.000	16.26%	864.0
2EN008.000	14.78%	870.0
2EN008.000	18.02%	870.7
2EN008.000	10.83%	874.1
2EN008.000	10.30%	920.0
2EN008.000	10.79%	923.0
2EN009.000	47.30%	850.0
2EN009.000	52.70%	870.0
2EN010.000	100.00%	925.1
2EN010.001	6.72%	920.0
2EN010.001	93.28%	925.1
2EN010.002	100.00%	925.1
2EN011.000	5.64%	870.7
2EN011.000	94.36%	925.1
2EN011.001	54.87%	850.0
2EN011.001	45.13%	925.1
2EN012.000	100.00%	925.1
2EN015.000	100.00%	908.0
2EN015.001	48.77%	920.2
2EN015.001	5.98%	921.0
2EN015.001	45.25%	930.2
2EN016.000	82.48%	908.0
2EN016.000	17.52%	910.0
2EN017.000	70.24%	850.0
2EN017.000	23.07%	870.0
2EN017.000	6.69%	885.0
2EN017.001	5.62%	814.0
2EN017.001	76.64%	850.0
2EN017.001	17.74%	870.0
2EN017.002	17.51%	814.0
2EN017.002	65.71%	850.0
2EN017.002	16.78%	870.0
2EN017.003	20.95%	814.0
2EN017.003	6.25%	824.5
2EN017.003	51.03%	850.0
2EN017.003	21.77%	870.0
2EN017.004	76.97%	163.1
2EN017.004	12.10%	850.0
2EN017.004	10.93%	870.0
2EN018.000	29.93%	920.0
2EN018.000	6.99%	923.0
2EN018.000	63.08%	931.6
2EN018.001	14.17%	184.7
2EN018.001	85.83%	921.0
2EN018.002	31.20%	815.0
2EN018.002	7.62%	850.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2EN018.002	9.68%	870.0
2EN018.002	35.76%	887.0
2EN018.002	7.02%	892.0
2EN018.002	8.72%	894.0
2EN018.003	45.14%	850.0
2EN018.003	36.44%	880.1
2EN018.003	18.42%	921.0
2EN019.000	11.68%	850.0
2EN019.000	88.32%	859.0
2EN019.001	63.25%	850.0
2EN019.001	36.75%	870.0
2EN019.002	32.74%	850.0
2EN019.002	61.50%	870.0
2EN019.002	5.76%	880.0
2EN019.003	43.17%	188.0
2EN019.003	45.84%	850.0
2EN019.003	5.25%	880.3
2EN019.003	5.74%	908.0
2EN019.004	93.17%	920.0
2EN019.004	6.83%	921.0
2EN019.005	5.77%	814.0
2EN019.005	5.81%	850.0
2EN019.005	5.16%	908.0
2EN019.005	36.11%	921.0
2EN019.005	47.15%	923.0
2EN019.006	100.00%	892.0
2EN020.000	17.61%	878.1
2EN020.000	69.54%	893.2
2EN020.000	12.85%	893.4
2EN020.001	100.00%	893.2
2EN020.003	9.25%	184.3
2EN020.003	90.75%	935.6
2EN021.000	100.00%	188.0
2EN021.001	100.00%	920.0
2200-2361.000	100.00%	870.7
2EN014.000	100.00%	923.0
2EN014.001	100.00%	921.0
2EN014.002	12.16%	870.7
2EN014.002	67.77%	920.0
2EN014.002	20.07%	930.2
2EN014.003	9.89%	908.0
2EN014.003	90.11%	920.0
2200-7000.000	100.00%	146.2
2200-7001.000	100.00%	146.2
2200-7002.000	100.00%	920.0
2EN013.000	8.80%	920.0
2EN013.000	64.80%	814.0
2EN013.000	19.40%	850.0
2EN013.000	7.00%	923.0
2EN016.010	100.00%	920.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2EN022.000	9.93%	814.0
2EN022.000	38.79%	850.0
2EN022.000	17.88%	870.0
2EN022.000	22.00%	885.0
2EN022.000	11.40%	921.0
2EN023.000	100.00%	920.0
2200-2623.000	100.00%	870.7
2EN024.000	100.00%	920.0
2EN025.000	100.00%	920.0
2EN026.000	100.00%	920.0
2EN015.002	100.00%	908.0
2EN016.001	100.00%	908.0
2EN016.002	32.53%	908.0
2EN016.002	67.47%	910.0
2EN016.003	100.00%	908.0
2EN016.004	83.40%	908.0
2EN016.004	10.55%	920.0
2EN016.004	6.05%	930.2
2EN016.005	100.00%	908.0
2EN016.006	100.00%	908.0
2EN016.007	100.00%	908.0
2EN016.008	100.00%	908.0
2EN016.009	100.00%	908.0
2GD000.000	13.20%	880.1
2GD000.000	86.80%	880.4
2GD000.001	100.00%	874.1
2GD000.002	100.00%	874.3
2GD000.003	27.03%	874.4
2GD000.003	72.97%	887.0
2GD000.004	5.18%	874.0
2GD000.004	94.82%	892.0
2GD000.005	58.02%	184.6
2GD000.005	41.98%	184.7
2GD000.006	74.33%	887.0
2GD000.006	25.67%	892.0
2GD000.007	13.06%	880.1
2GD000.007	29.05%	889.0
2GD000.007	25.11%	892.0
2GD000.007	12.81%	893.1
2GD000.007	19.97%	893.5
2GD000.008	6.67%	887.0
2GD000.008	25.57%	887.1
2GD000.008	59.12%	887.2
2GD000.008	8.64%	887.3
2GD001.000	6.39%	870.7
2GD001.000	93.61%	892.7
2GD002.000	66.41%	870.7
2GD002.000	33.59%	880.4
2GD003.000	77.17%	870.7
2GD003.000	6.37%	880.2

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2GD003.000	6.07%	880.4
2GD003.000	10.39%	921.0
2GD004.000	28.62%	870.7
2GD004.000	16.58%	880.3
2GD004.000	39.55%	894.0
2GD004.000	15.25%	903.1
2200-0017.000	82.42%	857.0
2200-0017.000	17.58%	920.0
2200-0253.000	89.04%	850.0
2200-0253.000	10.96%	864.0
2200-0265.000	60.72%	850.0
2200-0265.000	39.28%	863.0
2200-0328.000	57.50%	850.0
2200-0328.000	30.44%	851.0
2200-0328.000	12.06%	908.0
2200-0329.000	100.00%	851.0
2200-0330.000	41.32%	814.0
2200-0330.000	58.68%	850.0
2200-2158.000	100.00%	851.0
2200-2173.000	100.00%	850.0
2200-2289.000	60.00%	851.0
2200-2289.000	35.00%	857.0
2200-2289.000	5.00%	879.0
2200-2329.000	29.21%	814.0
2200-2329.000	70.79%	850.0
2GT000.000	8.76%	850.0
2GT000.000	63.61%	856.0
2GT000.000	27.63%	857.0
2GT000.001	6.77%	850.0
2GT000.001	41.68%	853.0
2GT000.001	5.43%	859.5
2GT000.001	37.78%	864.0
2GT000.001	8.34%	864.1
2GT000.002	5.66%	850.0
2GT000.002	9.12%	856.0
2GT000.002	85.22%	863.1
2GT000.003	30.00%	850.0
2GT000.003	12.00%	859.0
2GT000.003	8.00%	859.5
2GT000.003	35.00%	863.0
2GT000.003	10.00%	930.2
2GT000.003	5.00%	863.1
2GT001.000	15.98%	814.0
2GT001.000	63.95%	816.0
2GT001.000	20.07%	832.0
2GT001.001	100.00%	832.0
2GT002.000	54.29%	814.0
2GT002.000	6.46%	817.0
2GT002.000	27.11%	818.0
2GT002.000	5.73%	824.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2GT002.000	6.41%	833.0
2GT002.001	11.88%	814.0
2GT002.001	11.65%	816.7
2GT002.001	7.96%	816.8
2GT002.001	8.94%	818.0
2GT002.001	31.90%	824.0
2GT002.001	11.01%	833.0
2GT002.001	16.66%	834.0
2GT003.000	47.28%	814.0
2GT003.000	8.01%	850.0
2GT003.000	25.55%	920.0
2GT003.000	19.16%	920.2
2GT003.001	59.46%	814.0
2GT003.001	40.54%	850.0
2GT002.002	22.00%	920.0
2GT002.002	5.00%	921.0
2GT002.002	73.00%	923.0
2200-2594.000	93.64%	920.0
2200-2594.000	6.36%	923.0
2200-2299.001	100.00%	863.7
2MP000.000	91.97%	863.8
2MP000.000	5.00%	930.2
2MP000.000	3.03%	887.8
2MP001.000	37.48%	853.0
2MP001.000	51.10%	864.0
2MP001.000	11.42%	923.0
2MP002.000	85.00%	863.7
2MP002.000	10.00%	887.7
2MP002.000	5.00%	861.7
2MP002.002	100.00%	850.0
2MP003.000	30.26%	850.0
2MP003.000	36.47%	857.0
2MP003.000	6.05%	870.0
2MP003.000	21.65%	920.0
2MP003.000	5.57%	921.0
2MP005.000	13.20%	859.0
2MP005.000	47.88%	864.0
2MP005.000	8.02%	867.0
2MP005.000	30.90%	863.7
2200-0610.002	100.00%	920.0
2200-0944.000	75.19%	921.0
2200-0944.000	7.49%	923.0
2200-0944.000	17.32%	930.2
2200-2491.000	64.64%	920.0
2200-2491.000	35.36%	921.0
2CS001.000	100.00%	920.0
2CS002.000	37.65%	920.0
2CS002.000	6.96%	921.0
2CS002.000	55.39%	923.0
2200-0302.000	13.78%	870.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2200-0302.000	19.29%	870.7
2200-0302.000	29.36%	920.0
2200-0302.000	13.63%	921.3
2200-0302.000	23.94%	923.0
2200-0306.000	36.49%	870.0
2200-0306.000	46.89%	920.0
2200-0306.000	7.07%	921.0
2200-0306.000	9.55%	923.0
2200-0343.000	55.03%	870.6
2200-0343.000	25.69%	920.0
2200-0343.000	19.28%	930.2
2200-0346.000	35.95%	920.0
2200-0346.000	55.61%	921.0
2200-0346.000	8.44%	923.0
2200-0850.000	16.28%	920.0
2200-0850.000	71.05%	921.0
2200-0850.000	12.67%	923.0
2200-0943.000	15.39%	163.2
2200-0943.000	29.87%	921.0
2200-0943.000	43.96%	923.0
2200-0943.000	10.78%	930.2
2IT001.000	100.00%	920.0
2IT002.000	18.13%	850.0
2IT002.000	72.22%	870.0
2IT002.000	9.65%	920.0
2IT003.000	100.00%	920.0
2IT004.000	13.36%	870.6
2IT004.000	40.76%	903.1
2IT004.000	7.19%	910.0
2IT004.000	20.19%	920.0
2IT004.000	18.50%	923.0
2IT005.000	100.00%	923.0
2IT006.000	35.30%	920.0
2IT006.000	64.70%	921.0
2IT007.000	7.23%	920.0
2IT007.000	92.77%	921.0
2IT008.000	100.00%	920.0
2200-1236.001	16.33%	850.0
2200-1236.001	83.67%	870.0
2200-1088.000	100.00%	920.0
2200-BCAP.OHC	100.00%	930.1
2200-SAXX.000	100.00%	923.3
2200-SOPX.DRX	100.00%	930.1
2200-BUCU.DXX	100.00%	923.2
2200-BUCU.OHX	100.00%	923.2
2200-Ovcr.OHC	100.00%	930.1
2SE000.001	100.00%	923.1
2SE000.002	100.00%	923.4
2SN000.000	100.00%	924.0
2SN000.002	100.00%	925.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2SN000.003	100.00%	925.1
2SN000.004	100.00%	925.3
2SN000.006	100.00%	925.5
2SN000.007	100.00%	925.6
2200-0618.000	100.00%	931.6
2200-0696.000	100.00%	935.6
2200-0735.000	100.00%	935.6
2200-0766.000	100.00%	935.6
2200-2284.000	100.00%	931.6
2SS001.001	100.00%	184.2
2SS001.002	100.00%	184.2
2SS002.000	100.00%	184.2
2SS002.001	100.00%	184.2
2SS003.000	100.00%	184.2
2SS006.000	86.85%	163.1
2SS006.000	13.15%	163.2
2SS007.000	77.05%	184.3
2SS007.000	22.95%	184.7
2SS008.000	100.00%	163.2
2SS009.000	51.25%	903.1
2SS009.000	48.75%	921.0
2SS010.000	83.51%	163.2
2SS010.000	16.49%	920.0
2SS011.000	12.56%	184.7
2SS011.000	87.44%	920.0
2SS012.000	35.45%	163.2
2SS012.000	27.46%	920.0
2SS012.000	7.96%	921.0
2SS012.000	29.13%	923.0
2SS013.000	100.00%	935.6
2SS014.000	100.00%	931.6
2SS015.000	22.33%	920.0
2SS015.000	77.67%	923.0
2200-1235.000	100.00%	935.6
2SS004.000	100.00%	184.2
2200-1234.000	100.00%	931.6
2SS001.003	100.00%	184.2

**APPENDIX D**

**ALTERNATE FLEET OTR & NON-OTR REPLACEMENTS COST ILLUSTRATION  
AND INPUTS**

## APPENDIX D – ALTERNATE FLEET OTR & NON-OTR REPLACEMENTS COST ILLUSTRATION AND INPUTS

SOCALGAS  
TEST YEAR 2028  
Alternate - Fleet OTR & Non-OTR Replacements Cost Illustration and Inputs  
(Thousand of Dollars)

Description	2026 Estimated (2025\$)	2027 Estimated (2025\$)	2028 Estimated (2025\$)	2029 Estimated (2025\$)	2030 Estimated (2025\$)	2031 Estimated (2025\$)	Location of RO Model Inputs
<u>GRC Proposal</u>							
Fleet Over-the-Road (OTR) Vehicle Replacements	-	-	29,867	29,891	27,470	26,522	rbSCGDataInput; Input Tab
Fleet Non-OTR Replacements	-	-	105	-	2,508	3,251	rbSCGDataInput; Input Tab
Total Fleet OTR & Non-OTR Capital Replacements	-	-	29,972	29,891	29,978	29,773	
<u>Alternate</u>							
Decrease in Capital Expenditures	-	-	(29,972)	(29,891)	(29,978)	(29,773)	rbSCGDataInput; Input Tab
Increase in O&M Fleet Lease Cost	-	-	1,204	6,247	11,378	16,750	O&M Access Database

Notes

1. The alternate is illustrative and uses June 2026 application forecast.
2. The direct costs in the table above are subject to change based on acquisition price at delivery and the financing interest rate.