Application No: A.26-01-011
Exhibit No: SCG-03
Witness: Octavio Verduzco and Roy Christian

SUPPLEMENTAL TESTIMONY OF

OCTAVIO VERDUZCO AND ROY CHRISTIAN

ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

July 10, 2026

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SUPPLEMENTAL TESTIMONY OF OCTAVIO VERDUZCO AND ROY CHRISTIAN

1. INTRODUCTION

Southern California Gas Company (SoCalGas) provides the following Supplemental Testimony in accordance with the Administrative Law Judge's (ALJ) Ruling directing additional testimony to be served by applicants issued on March 10, 2026 (ALJ Ruling). A prehearing conference (PHC) was held on March 12, 2026 to review the preliminary scope and schedule of the consolidated proceeding and to address any other procedural issues with the goal of thoughtfully and efficiently resolving the 2028-2033 Income-Qualified Assistance Program applications of Pacific Gas and Electric Company (PG&E), Southern California Edison Company (SCE), San Diego Gas & Electric Company (SDG&E), and SoCalGas (collectively, the IOUs). During the PHC the ALJ clarified that proposed scoped issue 5 (Concurrent Application System) and issue 6 (Data Sharing) may be addressed during the IOUs Supplemental Testimony. The ALJ Ruling instructed applicants to address a list of questions.[1] SoCalGas is appreciative of the opportunity to further clarify its position on the proposed scoped issues 5 and 6 from the ALJ Ruling.[2]

On June 29, 2026, the Administrative Law Judge issued a Ruling Directing Additional Party Record Development Related to Definitional Issues permitting parties to consider commenting on additional questions related to the definitional questions for "substantially the same", "household", and "income" in their supplemental testimony and briefs.[3] SoCalGas intends to respond to the additional questions identified in Section 6 by August 10, 2026, through forthcoming Supplemental Testimony.

2. ENERGY SAVINGS ASSISTANCE (ESA) PROGRAM SUPPLEMENTAL TESTIMONY

2.1. Measure Categories and Proposed Percentage of Budget

SoCalGas submits Supplemental Testimony Attachment H that includes ESA Table A-1, Planning Assumptions for ESA Main Program and ESA Table A-1A, Planning Assumptions for

[1] ALJ Ruling at 10, Attachment 5: Utility Supplemental Testimony.

[2] ALJ Ruling at 5-7.

[3] ALJ Ruling Directing Additional Party Record Development Related to Definitional Issues at 11-12.

ESA MFWB Program. [4] The planning assumptions contain measure categories based on use, including energy efficiency (EE), weatherization, health, comfort and safety (HCS), electrification, and other. The information provided is intended solely as a planning-level forecast. It is not proposed as a target, performance goals, or prescriptive budget allocations. SoCalGas maintains that programmatic flexibility is necessary to effectively respond to customer needs and market conditions, and that overly prescriptive requirements may constrain program delivery and adversely affect outcomes for both participants and program implementers. SoCalGas provides the following definition to each of the categories:

- Weatherization: Improving the building envelope to reduce leakage.
- EE: Replacing or upgrading equipment to reduce energy use, including the installation of domestic hot water measures.
- HCS: Measures with less than one kWh or one therm of annual energy savings.
- Electrification: Converting from one CPUC-regulated fuel to another and/or from an unregulated fuel to a CPUC-regulated fuel.
- Other: Measures that do not fit into weatherization, EE, HCS, or electrification.

Table 1: Percent of Budget by Measure Category for Entire ESA Program Portfolio (ESA Main and ESA MFWB)

Categorization	PY 2028	PY 2029	PY 2030	PY 2031
Weatherization	17%	17%	17%	17%
Energy Efficiency	51%	51%	51%	51%
Health, Comfort, and Safety (HCS)	16%	16%	16%	16%
Electrification	0%	0%	0%	0%
Other	16%	16%	16%	16%
Total	100%	100%	100%	100%

[4] Supplemental Testimony Attachment H provides updates to SoCalGas's Application for a four-year program cycle for Program Years (PYs) 2028-2031, reflecting program budgets, savings, participation goals, and number of households treated for the CARE and ESA Programs.

Table 2: Percent of Budget by Measure Category for ESA Main

Categorization	PY 2028	PY 2029	PY 2030	PY 2031
Weatherization	19%	19%	19%	19%
Energy Efficiency	50%	50%	50%	50%
Health, Comfort, and Safety (HCS)	19%	19%	19%	19%
Electrification	0%	0%	0%	0%
Other	12%	12%	12%	12%
Total	100%	100%	100%	100%

Table 3: Percent of Budget by Measure Category for ESA MFWB

Categorization	PY 2028	PY 2029	PY 2030	PY 2031
Weatherization	3%	3%	3%	3%
Energy Efficiency	56%	56%	56%	56%
Health, Comfort, and Safety (HCS)	2%	2%	2%	2%
Electrification	0%	0%	0%	0%
Other	39%	39%	39%	39%
Total	100%	100%	100%	100%

2.2. SoCalGas Does Not Propose Any Additional Targets

SoCalGas does not propose any new savings targets or program goals. SoCalGas proposes to continue to rely on existing therm savings and home treated metrics. The therm savings goal outlined in the Proposal for Portfolio-Level and Program Cycle Goals for ESA Program Implementation (Section 7.1) of SoCalGas's direct testimony (Exhibit (Ex.) SCG-01)[5] are sufficient to provide support to SoCalGas's customers, particularly those most in need. SoCalGas considers the goals outlined in the Program Cycle Portfolio feasible, while delivering deeper, long-term benefits to participating households.

Establishing additional targets for specific measures, measure categories, or budget allocations could inadvertently create barriers that will shift the primary focus of the ESA Program, which is providing services and measures to fit their energy needs. Having predefined targets may not reflect actual customer needs as every household is different with unique conditions and preferences. As a result, these targets could reduce program flexibility and limit the ability to provide the most appropriate and beneficial measures for each household.

[5] Ex. SCG-01 at OC and RC-112-114.

3. CARE SUPPLEMENTAL TESTIMONY

3.1. Clarification of Administrative Budgets, Subsidy Budgets, and Projected Enrollment for Senate Bill 1130 Implementation

Senate Bill 1130[6] is specific to the Family Electric Rate Assistance (FERA) program, which is an electric rate assistance program. As such, its provisions do not apply to SoCalGas because SoCalGas does not administer FERA or any electric rate assistance programs.

3.2. Estimated Rate and Bill Impacts of SoCalGas's Proposed Flexible Enrollment, Verification, and Recertification Approach by Customer Class for the CARE Program

Eligibility verification directly affects CARE subsidy levels by increasing or decreasing the number of enrolled participants who receive the discount, which is the primary driver of total program costs. A comparison of actual CARE enrollment to authorized goals along with the associated subsidy costs for PYs 2021-2026 are shown in Table 8: Comparison of CARE Programs Goals and Budget within this Supplemental Testimony.[7]

Increased verification (*e.g.*, more frequent or more diligent eligibility checks):

- Identifies and removes ineligible participants from the program
- Reduces total enrollment
- Leads to lower aggregate subsidy costs
- Reduces rates for cost-recovering customers

Decreased verification (*e.g.*, reduced verification rates or relaxed requirements):

- Allows more customers to remain enrolled, including some who may be ineligible
- Increases or sustains higher enrollment levels
- Leads to higher aggregate subsidy costs
- Results in upward pressure on rates for over 4 million non-CARE customers

Importantly, verification does not change the per-customer CARE discount. Rather, it affects the total number of customers receiving the discount, which in turn drives overall subsidy expenditures.

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[6] California state legislature Senate Bill (SB) 1130 (Sept. 2024). *Available at:* https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240SB1130.

[7] Ex. SCG-03 at OV and RC-8.

Under SoCalGas's proposed flexible approach, verification acts as a control mechanism such that when CARE participation exceeds 100% for the estimated eligible participation, increasing verification helps control over-enrollment and contain subsidy costs. When participation falls below 95% of the enrollment goal, SoCalGas proposes to increase marketing and outreach help to support higher enrollment among eligible customers and lowering verification rates to minimize the risk of excluding qualified participants. This balanced approach protects ratepayer funds through enhanced eligibility verification when participation is high while maintaining program accessibility when participation declines.

3.2.1. Bill Impacts for CARE Participants:

The flexible approach that SoCalGas proposes for a 4-year cycle will have bill impacts as shown in Supplemental Testimony Attachment H, Table D-1 CARE-ESA Gat Rate Impacts. The gas rates shown reflects the CARE participation level that is estimated seen in Supplemental Testimony Attachment H, Table 1 CARE Participation and Enrollment Percentage Goals. When participation falls below 95%, reduced verification and increased marketing will facilitate greater enrollment and retention. When participation exceeds 100%, increased verification will help provide only eligible customers remain enrolled, and removing those who are deemed ineligible or non-responsive, preserving program integrity.

CARE participants will continue to receive the applicable discount. Any changes in participation levels are not expected to materially alter the per-customer discount. This approach may result in the removal of ineligible participants from CARE; however, SoCalGas's expanded marketing and outreach efforts help identify and enroll eligible customers, supporting continued CARE program participation.

3.2.2. Bill Impact for Non-CARE Residential Customers and Non-Residential Customers

All non-CARE customer classes (residential, commercial, industrial) fund CARE subsidies through the Public Purpose Program (PPP) surcharge and its impacts are driven by total program subsidy levels. For non-residential non-CARE customers, their impacts are more significant and comparatively a larger share of CARE program cost recovery than the residential class, and therefore are more sensitive to changes in total subsidy requirements. As an average from 2028-2031, for a non-CARE Residential Customer, their bill impact is an increase of

($0.00134/therm) and for Non-CARE non-residential customers, their bill impact is a decrease of ($0.00696/therm).

If CARE participation increases (driven by reduced verification and expanded outreach), total subsidy costs will increase, resulting in upward pressure on the PPP surcharges. Conversely, if participation decreases (due to increased verification, recertification, and suspended program outreach), total program costs decrease, leading to downward pressure on the PPP surcharge.

In maintaining participation within the 95–100% target range, SoCalGas aims to limit growth in subsidy costs, thereby moderating cost impacts borne by non-participants. The dynamic adjustment of verification and new enrollment marketing serves as a cost-containment mechanism, preventing sustained over-enrollment (*i.e.*, above 100%) that would otherwise disproportionately increase cost recovery from this customer class.

4. CROSS CUTTING ISSUES

4.1. Program Cycle Length

Supplemental Testimony Attachment H herein provides updates to SoCalGas's Application reflecting a four-year program cycle (PYs 2028-2031), which include revisions to program budgets, savings and participation goals, and the number of households treated for the ESA Program and CARE programs.

4.2. CARE Program

4.2.1. CARE Program Goals and Budget

SoCalGas's direct testimony[8] has been adjusted to reflect a four-year program cycle (PYs 2028-2031), total CARE budget is $839,585,863 compared to the $1,204,022,055 SoCalGas requested for PYs 2028-2033. SoCalGas will continue to aim for an enrollment goal of 95%. SoCalGas's direct testimony tables have been updated as shown below. This updated budget factors in the Consumer Analysis and Programs (CAP) Unit staff/Consumers Affairs Branch (CAB)[9] recommendation of the proposed annual CHANGES program budget of $4,312,374 for PY's 2028-2031 for SoCalGas's allocation of 25% of the CHANGES budget.

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[8] Ex. SCG-01, Section 2.2.1. at OV and RC-19-23.

[9] Administrative Law Judge's Ruling Responding to Procedural Email, Directing Additional Supplemental Testimony, and Adding Staff Report to Proceeding Record issued on May 28, 2026 (May 28, 2026 Ruling), Attachment 1 (Recommended Modifications to the Community Help and Assistance with Natural Gas & Electric Services (CHANGES) Program) at 44, Table titled "Annual

Table 5: Summary of SoCalGas Proposed Program Cycle Goals and Budget for PYs 2028-2031

Program Year	Total CARE Customers (Projected)	CARE Penetration Rate (%)	Subsidies and Benefits (20% CARE Discount and SEC) 95% rate goal	CARE Administrative Costs (3% inflation)	Total Program Costs and Customer Discount
2028	1,636,417	100	$208,036,416	$12,966,532	$221,002,948
2029	1,607,813	98	$200,519,213	$13,363,956	$213,883,169
2030	1,600,714	97	$191,989,765	$13,514,573	$205,504,338
2031	1,593,296	96	$182,557,871	14,129,017	$196,686,588

Table 8: Comparison of CARE Programs Goals and Budget

Program Cycle	Enrollment Goal	Actual Enrollment	Authorized CARE Budget	Actual $ Spend Nov 2025 (Admin and Subsidies)	Actual % Spend (Admin and Subsidies)
PY 2021–2026	95%	>100% since 2021	$910,849,887	$1,051,898,825	139%
Program Cycle	**Enrollment Goal**	**Actual Enrollment**	**Proposed CARE Budget**	**Actual (Admin and Subsidies)**	**Actual % Spend (Admin and Subsidies)**
PY 2028–2031	95% (90–100%)	TBD	$839,585,863	TBD	TBD

Funding Analysis by Budget Categories," *available at:* https://docs.cpuc.ca.gov/PublishedDocs/Efile/G000/M607/K356/607356441.PDF.

Table 9: CARE Actual Results for PYs 2021-2025 and Goals for PY 2026-2031

Program Year	Total CARE Customers	CARE Penetration Rate (%)	CARE Admin Costs	Subsidies and Benefits (20% CARE Discount)	Total Program Costs and Customer Discount	Actual, Authorized, or Proposed
2021	1,815,711	105.82	$7,800,126	$181,029,632	$188,829,758	Actual
2022	1,781,805	110.67	$8,557,557	$210,498,561	$219,056,118	Actual
2023	1,836,582	109.59	$9,062,389	$266,305,157	$275,367,546	Actual
2024	1,756,132	106.99	$9,064,247	$180,437,449	$189,501,696	Actual
2025 (Nov)	1,738,775	109.59	$7,103,803	$172,039,803	$179,143,707	Actual
2026*	1,691,089	105	$10,915,863	$228,046,865 (Projected)	$155,411,269 (authorized)	
2027*	1,669,531	103	$11,230,214	$221,138,371	$232,368,585	Proposed
2028*	1,636,417	100	$12,966,532	$208,036,416	$213,485,745	Proposed
2029*	1,613,525	98	$13,363,956	$200,519,213	$205,353,721	Proposed
2030*	1,606,129	97	$13,514,573	$191,989,765	$196,072,144	Proposed
2031*	1,598,685	96	$14,129,017	$182,557,571	$196,142,954	Proposed

*Values for 2026–2031 are estimates based on 2025's estimated eligible customers.

4.2.2. CARE Program Delivery

As mentioned in SoCalGas's direct testimony[10], the proposal to maintain the current program elements, service delivery models, cross-coordination, stakeholder engagement, regulatory reporting, and existing strategies that have consistently demonstrated success throughout the program years will need to be updated to show PYs 2028-2031. In addition, SoCalGas plans to continue implementing effective marketing and outreach efforts, refine processing workflows to better serve, enroll, and retain customers, and introduce thoughtful enhancements to the program's application systems.

[10] Ex. SCG-01, Section 2.3 at OV and RC - 27.

4.2.2.1.Proposed System Improvement

The timeline as described in Section 2.4.3, Proposed System Improvement for CARE Web Portal in My Account,[11] of SoCalGas's direct testimony will be updated to shift the Omni-Channel & Multi-Session Support to show a proposed implementation timeframe of Q2 2031 to Q4 2031, see revised Table 14 below.

Table 14: CARE IT Projects – Proposed System Improvements to CARE Web Portal

Project Name	Estimated Cost	Purpose / Description	Benefit to Program	Benefit to Customer	Proposed Implementation Timeline
Submeter Enrollment Form Modernization	$575,000	Replace outdated form with modern UX; enable immediate enrollment confirmation	Improves usability, reduces manual updates	Easier enrollment for 25K sub-metered (mobile home parks) tenants	Q3 2030 – Q2 2031
Document Repository Integration (My Account CARE)	$190,000	Direct integration for real-time image/document transfers	Eliminates manual digitization, improves reliability	Faster processing, fewer delays	Q4 2029 – Q2 2030
Virus & Malware Scanning Tool	$95,000	Scan uploaded documents at submission to prevent infected files	Strengthens security, reduces risk	Protects customer data	Q1 2029
UX Redesign for CARE Application Flows	$285,000	Modernize CARE enrollment, recertification, and PEV workflows	Improves navigation, reduces barriers to participation	More intuitive, accessible application process	Q1 2028 – Q4 2028

[11] Ex. SCG-01 at OV and RC-37-39.

Project Name	Estimated Cost	Purpose / Description	Benefit to Program	Benefit to Customer	Proposed Implementation Timeline
Omni-Channel & Multi-Session Support	$285,000	Enable save-and-resume and channel switching	Reduces incomplete submissions, improves efficiency	Convenience, flexibility, less frustration	Q2 2031-Q4 2031
Content Management System Upgrade (Papervision SAP)	$1,000,000	Replace standalone repository with SAP-integrated system	Improves compatibility, reduces support costs	Seamless support, faster document access	Q2 2029 – Q2 2031

4.2.3. CARE Program Administration

In SoCalGas's direct testimony, it recommended enhancements for CARE operations in Section 2.5.3, CARE Customer Service Representative (CSR) Telecommunications,[12] this is a shared service between the CARE Program, ESA Program, and Energy Efficiency (EE) Program. The total costs are $505,040 and will be split between these three programs at $168,330 equally shared by CARE, ESA Program and EE. The proposal to update the current phone system would be better equipped to meet evolving customer needs and deliver a more responsive, efficient, and reliable service environment. The implementation and provisional costs covers potential future upgrades, such as chatbot integration, speech-to-text capabilities, or advanced analytics. This strategic upgrade enables the CARE program to remain future-ready, improves service delivery, and provides exceptional customer support.

[12] Ex. SCG-01 at OV and RC-54-56.

Table 15: CARE Telecommunications Enhancement Projected Costs

Costs	PY 2028	PY 2029	PY 2030	PY 2031	Subtotal
Implementation Cost	$ 150,000.00	$ -	$ -	$ -	$ 150,000.00
Provisional Cost	$ -	$50,000.00	$ -	$ -	$ 50,000.00
License and Maintenance	$74,400	$74,400	$74,400	$81,840	$305,040
				Total	**$ 505,040.00[1]**

[1] The total cost is split equally between CARE, ESA, and EE Programs, allocated at 33.33% each. Approximately $168,330 will be charged to each respective program.

4.2.4. Community Help and Awareness with Natural Gas and Electricity Services (CHANGES)

SoCalGas maintains the position that is described in SoCalGas's direct testimony, Section 2.7.1, CHANGES Proposal. SoCalGas has a limited role in the CHANGES program, serving mainly as financial intermediaries that process invoices on behalf of the CPUC. While SoCalGas does not administer the program, it supports its benefits to customers and is willing to continue this role if directed.

Currently, CHANGES funding is included in the CARE program's general administrative budget, even though it does not fund SoCalGas administrative activities. Instead, the funds go directly to agencies assisting Limited English Proficient (LEP) customers. SoCalGas recommends creating a separate, dedicated budget line for CHANGES program within the CARE budget to improve transparency, clarity, and tracking of program costs.

In response to the May 28, 2026 Ruling[13] and for the parties to consider the recommendations from CAB,[14] SoCalGas provides Supplemental Testimony Attachment H, see Table B-1 CARE Program Budget, that incorporates SoCalGas's allocation of 25% of the CHANGES budget following the tradition IOU's split for the total amount of $4,258,828 for PY's 2028-2031.

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[13] *See* May 28, 2026 Ruling, *available at:* https://docs.cpuc.ca.gov/PublishedDocs/Efile/G000/M607/K364/607364703.PDF.

[14] *See* May 28, 2026 Ruling, Attachment 1 (Recommended Modifications to the Community Help and Assistance with Natural Gas & Electric Services (CHANGES) Program) at 44, Table titled "Annual Funding Analysis by Budget Categories," *available at:* https://docs.cpuc.ca.gov/PublishedDocs/Efile/G000/M607/K356/607356441.PDF.

4.2.5. Revenue Requirements

SoCalGas provides updates to its direct testimony, Table 18,[15] reflecting revenue requirements and PPPS – CARE for PYs 2028-2031. The revenue requirement shown in the table includes the CHANGES updated budget as discussed in Section 2.4 of this Supplemental Testimony.

Table 18: Revenue Requirements and PPPS Rates - CARE

	2026 [*]	**2028**	**2029**	**2030**	**2031**
SCG					
Increase (Decrease) in PPPS Revenue Requirement $ Millions:					
CARE Program	$0.0	($14.8)	($7.5)	($8.5)	($9.4)
CARE Admin	$0.0	$2.7	$0.4	$0.2	$0.6
	0.0	(12.1)	(7.1)	(8.4)	(8.8)
Total PPPS Revenue*	**$560**	**$548**	**$541**	**$532**	**$524**
Change/year $millions		**($12.1)**	**($7.1)**	**($8.4)**	**($8.8)**
Increase (Decrease) in CARE portion PPPS Rate $/th:					
Residential		($0.00379)	($0.00194)	($0.00225)	($0.00235)
Core C&I		($0.00379)	($0.00194)	($0.00225)	($0.00235)
NonCore C&I		($0.00379)	($0.00194)	($0.00225)	($0.00235)

*2026 Excludes Balancing Account balances.

**2028-2031 Excludes Balancing Account Balances

4.2.6. Proposal for Annual Income-Qualified Eligibility Estimates

As discussed in SoCalGas's direct testimony, SoCalGas's proposal to lead the Annual Income-Qualified Eligibility Estimates in Section 4.3[16] will be updated to reflect a 4-year program cycle PYs 2028-2031. The annual low-income eligibility estimates provide critical

[15] Ex. SCG-01 at OV and RC-71.

[16] *Id.* at OV and RC-90 - 91.

demographic and income estimates that inform statewide low-income programs, including CARE and ESA Programs. Its original proposal remains the same which includes Scope of Work for Low Income Eligibility Estimates, key task areas, and estimated costs.

4.3. ESA Program

4.3.1. ESA Program Goals, Budget and Homes Treated Targets

SoCalGas provides an updated Table 19, from SoCalGas's direct testimony,[17] to reflect PYs 2028-2031 summary of requested ESA Program budget. The treatment of unspent funds from PYs 2021-2026 as described in SoCalGas's direct testimony, Section 6.1.4,[18] will remain the same, any remaining uncommitted and unspent funds at the end of a program year will be used to offset the next year's collection.[19]

Table 19: Summary of Requested ESA Program Budget

PY	Amount
2028	$124,172,251
2029	$127,733,769
2030	$131,548,296
2031	$135,363,828
Total	**$518,818,144**

Within this ESA Program budget, Table 28 reflects the proposed budget for direct delivery of EE, with a total amount of $432,622,696 for PYs 2028-2031.

Table 28: ESA Program EE Proposed Budget PY 2028 to 2031 Appliances

Category	2028	2029	2030	2031
EE Main (includes SF, MH, MF, and CAM)	$103,408,525	$106,510,780	$109,706,104	$112,997,287
EE Subtotal	**$103,408,525**	**$106,510,780**	**$109,706,104**	**$112,997,287**

[17] *Id.* at OV and RC-104.

[18] *Id.* at OV and RC-105.

[19] D.21-06-015 OP 114 at 499.

4.3.2. Annual and Cycle Ramp-Up Costs

As described in SoCalGas's direct testimony, Section 6.1.5,[20] the ramp-up period to reintegrate multifamily treatment services into the core ESA Program will remain unchanged at six (6) months for Common Area Measures (CAM) treatments and 1-3 months for in-unit services. However, because the 2028-2031 program cycle is shorter in duration, the ramp-up period will represent a larger share of the overall cycle. Despite this, the ramp-up period is not expected to impact achieving program targets.

4.3.3. Cost Recovery and Revenue Requirements and Rate Impacts

SoCalGas provides an updated Table 21 reflecting the revenue requirements and PPPS Rates-ESA for PYs 2028-2031 based on information originally provided in SoCalGas's direct testimony Section 6.2.[21]

Table 21: Revenue Requirements and PPPS Rates – ESA Program

	2026 [*]	**2028**	**2029**	**2030**	**2031**
SCG					
Increase (Decrease) in PPPS Revenue Requirement $ Millions:					
ESA Program	$0.0	($9.0)	$3.3	$3.5	$3.5
ESA Admin	$0.0	$10.6	$0.2	$0.3	$0.3
	0.0	1.6	3.6	3.8	3.8
Total PPPS Revenue*	**$560**	**$562**	**$565**	**$569**	**$573**
Change/year $millions		**$1.6**	**$3.6**	**$3.8**	**$3.8**
Increase (Decrease) in PPPS Rate $/th:					
Residential		$0.00576	$0.00163	$0.00175	$0.00175
Core C&I		$0.00	$0.00	$0.00	$0.00
NonCore C&I		$0.00	$0.00	$0.00	$0.00

*2026 Excludes Balancing Account balances.

**2028-2031 Excludes Balancing Account Balances

[20] Ex. SCG-01 at OV and RC-105.

[21] *Id.* at OV and RC-111.

4.3.4. ESA Program Energy Related Goals

SoCalGas maintains its original proposal as presented in SoCalGas's direct testimony, Section 7.1, which requests for a portfolio-level and program cycle goals for ESA Program implementation[22]. The tables shown below have been updated to reflect the energy savings annual forecast for PYs 2028-2031.

Table 22: ESA Program Energy Savings Annual Forecast and Program Cycle Goal (KWh, kW, Therms)[1]

PY	kWh	kW	Therm Savings Forecast
2028	N/A	N/A	1,620,094
2029	N/A	N/A	1,620,094
2030	N/A	N/A	1,620,094
2031	N/A	N/A	1,620,094
Cycle Goal	N/A	N/A	6,480,376

The ESA Program household treatment program cycle target as presented in SoCalGas's direct testimony, Section 8.1,[23] forecasted household treatment have been updated to show PYs 2028-2031.

Table 27: ESA Program Household Treatment Program Cycle Target (Forecast)[1]

Program Year	Household Treatments
2028	92,369
2029	92,369
2030	92,369
2031	92,369
Cycle Goal	**369,476**

[1] The household treatment goals and targets for PYs 2028-2031 are for the entire ESA Program Portfolio.

[22] *Id.* at OV and RC-112.

[23] *Id.* at OV and RC-120-122.

4.3.5. Studies

SoCalGas provides the following update to the "Studies" within Section 9.1.1 of its direct testimony.[24] For PYs 2028-2031, the IOUs collectively propose an overall evaluation budget of $4,000,000 to support a series of studies aimed at improving the effectiveness and cost-efficiency of low-income energy programs. SoCalGas will contribute approximately $1,012,500 from PYs 2028-2031 toward these statewide efforts. SoCalGas's portion reflects a 25% share of the total budget and supports key evaluation activities, including:

- **A Low Income Needs Assessment:** As part of SoCalGas's ongoing commitment to keeping CARE and ESA programs responsive to the evolving needs of low-income customers, SoCalGas has included the LINA studies in our long-term planning. This includes the previously approved 2028 budget of $62,500, along with additional studies planned for 2031, bringing the total investment to $187,500. These studies will provide critical insights into demographic trends, energy usage patterns, and barriers to participation, enabling SoCalGas to design programs that are both effective and equitable. Importantly, the associated costs will be shared between the ESA and CARE programs, reflecting a joint commitment to understanding and addressing the ongoing challenges faced by vulnerable households.
- **Impact Evaluations of the ESA Main and MFWB programs from 2029-2031:** Impact Evaluations for both the ESA Main and MFWB programs total $1.4 million, with SoCalGas contributing $350,000. These evaluations will focus on measuring energy savings as well as broader program outcomes, supporting the programs in delivering meaningful benefits to customers and meet regulatory objectives.
- **A Non-Energy Benefits ("NEBs") Study and Tool Update from 2029-2030:** With a SoCalGas share of $125,000, to quantify health, safety, and comfort improvements for participating households.
- **IOU Evolving Study & Data Needs from 2029-2031:** Request funding of $350,000 to enable SoCalGas to address region-specific priorities and emerging issues

[24] *Id.* at OV and RC-128-129.

The timeline presented in SoCalGas's direct testimony[25] for the studies has been updated to reflect the updated projections for PYs 2028-2031. SoCalGas maintains the proposals for these studies including LINA Studies, Impact Evaluations, and NEB Study/Tool updates to support the continued improvement and strategic direction of its ESA Program and CARE programs during PYs 2028–2031. These studies help to inform program design so that SoCalGas's programs remain responsive to the evolving needs of income qualified customers, while maintaining alignment with statewide energy equity, decarbonization, and cost-effectiveness goals.

- **Low-Income Needs Assessment (LINA):** This will be conducted for PY 2031 only. While the CPUC's Energy Division (ED) managed the initial LINA contract, SoCalGas, consistent with the request made by PG&E, SCE, and SDG&E, proposes to continue managing contracts for the upcoming studies, consistent with the past three cycles. A not-to-exceed budget of $500,000 per study is proposed, with costs shared equally between the ESA and CARE program budgets. This approach is consistent with established cost-sharing practices and aligned with program objectives. SoCalGas will contribute $125,000 to this effort, split evenly between the CARE and ESA programs.
- **Impact Evaluation for ESA Main and MFWB Program:** SoCalGas proposes two impact evaluations during the 2028-2031 program cycle—one for the ESA Main Program and another for the MFWB. These evaluations are part of a coordinated statewide effort and are designed to assess energy savings, cost-effectiveness, and customer outcomes. The total statewide budget for these evaluations is $1.4 million, with SoCalGas contributing $350,000 from its ESA portfolio budget. These studies will build on insights from the 2026–2027 ESA Impact & Process Evaluation and will help refine measure offerings and delivery models. Both evaluations will have an updated schedule of PY 2028 instead of PY 2029.

4.3.6. ESA Program Multifamily Whole Building (MFWB) Program

As discussed in SoCalGas's direct testimony, [26] SoCalGas provides a revised table reflecting annual treatments, therm savings goals, and corresponding budget requests for

[25] *Id.* at OV and RC 193-195.

[26] Ex. SCG-01 at OV and RC-138-139.

multifamily in-unit and common area measures for PYs 2028-2031. The proposed treatment and energy savings goals for MFWB are incorporated into the program-wide requests found in ESA Application Table 5 (ESA Program Energy Savings Annual Forecast and Program Cycle Goals) and Table 6 (Annual ESA Program Household Treatment Annual and Program Cycle Forecast). For MFWB, SoCalGas's treatment and energy savings goals for MFWB for PYs 2028-2031 are 117,358 in-unit treatments and 1,282,616 therms saved.

Table 30: Annual Forecast of Multifamily Budget and Treatments

	Proposed 2028-2031 Program Cycle				
	PY 2028	**PY 2029**	**PY 2030**	**PY 2031**	**Total**
MF In-unit Treated	29,303	29,303	29,303	29,303	**117,212**
MF In-unit Therms Saved	140,654	140,654	140,654	140,654	**562,616**
MF In-unit Budget	$9,606,054	$9,894,235	$10,191,062	$10,496,794	**$40,188,145**
MF CAM Properties Treated	35	35	35	35	**140**
MF CAM Therms Saved	180,000	180,000	180,000	180,000	**720,000**
MF CAM Budget	$6,000,000	$6,180,000	$6,365,400	$6,556,362	**$25,101,762**
MFWB Admin Budget	$631,572	$650,519	$670,034	$690,135	**$2,642,260**
SPOC Budget	$325,000	$340,000	$365,000	$370,000	**$1,400,000**

4.3.7. Cost Effectiveness Portfolio Level

SoCalGas anticipates the following ESACET scores for its ESA Portfolio for PYs 2028–2031, based on the forecasted measure mix, therm savings, and households treated.

Table 32: Cost Effectiveness Portfolio Level for PY 2028 - 2031

PY	ESACET
2028	1.04
2029	1.05
2030	1.06
2031	1.07

4.3.8. Workforce Education and Training (WE&T)

SoCalGas provides the updated requests to the ESA WE&T Program budget of $1,125,000 per year and a total of $4,500,000 for the full program cycle (PYs 2028-2031).

4.3.9. Working Groups and Stakeholder Engagement

As discussed in SoCalGas's direct testimony, [27] SoCalGas provides the following table to reflect the update of PYs 2028-2031 for Section 18.1.1.

Table 33: ESA WG Tasks for PY 2021 to 2026

ESA WG TASK PY 2021 - 2026	STATUS	PROPOSAL for PY 2028 - 2031
Revisions to the Policy & Procedures Manual and Installation Standards Manual "healthy building materials," before notification through the monthly reports.)	Ongoing	Continue with ESA Program Technical Working Group
Revisions to measures, including new, modified, including changes to measure co-pays, or removed, before notification through the monthly reports.	Ongoing	Continue with ESA Program Technical Working Group

[27] *Id.* at OV and RC-177-179.

ESA WG TASK PY 2021 - 2026	STATUS	PROPOSAL for PY 2028 - 2031
Discuss additional customer segments and need states to be incorporated into monthly reporting.	Completed	No longer required. Reporting updates to be addressed separately
Oversight of the Multifamily Central Portal (MCP).	Completed	MCP proposed to be retired, no longer required
Review progress towards program goals, and recommend changes to program goals, and design and delivery as part of the mid-cycle update process.	Completed with MCPR	Propose a process that allows for changes to goals and budgets via an Advice Letter. Changes to program design and delivery would be discussed at Income Qualified Program Workshops. Include CARE/FERA progress on enrollment goals.
Review the IOUs' Energy Education approaches and provide input as to how these approaches can adapt as needed during the program cycle.	To be Addressed	No longer required.
Discuss the development of a Universal Application System (UAS), for customers to access a single statewide application for CARE / FERA / ESA and propose options for system implementation.	Modified to CAS	No longer required. UAS has evolved into CAS and is with a separate WG
Compose a joint mid-cycle progress report, in consultation with IOUs	Completed	Propose removing mid-cycle progress report and replace with

ESA WG TASK PY 2021 - 2026	STATUS	PROPOSAL for PY 2028 - 2031
		IQP Workshop and mid-cycle advice letter
Recommend adjustments to the minor home repair cap based on average costs per household, if necessary.	Not necessary	No longer required. IOUs will bring this up as an item to discuss, if necessary.
Review the HCS and hardship reduction metrics data collected during the first half of this program cycle and included in the mid-cycle progress report.	Reviewed and recommended further discussion in next cycle	Propose to address in IQP Workshop and continue as part of compliance reporting requirements
Convene cost effectiveness subgroup to address cost-effectiveness test considerations (including whether the Resource Test should continue to be used.)	Completed	Continue as needed
Work closely with the ESA/CARE Study Working Group to coordinate and avoid duplication, including NEBs study and stakeholder process.	Ongoing	Continue coordination
Review presentations from IOUs and MFWB Program administrators on an annual basis for reports on progress and provide feedback.	Will be completed at end of cycle	Propose to combine IOU Annual Reports for all programs be part of IQP Workshop
Review the program data collected including the goal tracking and metrics reported by IOUs on ESA	Will be completed at end of cycle	Propose to incorporate into IQP Workshop

ESA WG TASK PY 2021 - 2026	STATUS	PROPOSAL for PY 2028 - 2031
Program implementation from PYs 2021-2026, preliminary results of pilots and studies (including the electrification pilots), the 2023 P&G study, as well as impact evaluations and other public reports such as the 2022 LINA.		
Consider the direction of state policy regarding the role of building electrification in meeting green house gas (GHG) reduction goals and whether ESA Program expenditures are consistent with that policy.	Ongoing	Propose to incorporate emerging issues and/or new legislation into IQP Workshop
Discuss the progress of the ESA Program under the new design, and whether the ESA Program budget and goals set for the remainder of the program cycle are reasonable or need to be updated as part of the mid-cycle update process.	Completed	Propose to incorporate design and delivery discussions for ESA, and best practices or strategies for improving CARE/FERA program delivery into IQP Workshop
The CARE PEVSWG was tasked with developing recommendations for improving the income verification procedures policies. This SWG was open to the public and supported by selected ESA WG Members. Although this	Completed in 2024	Propose a bi-annual Public IQP Workshop

ESA WG TASK PY 2021 - 2026	STATUS	PROPOSAL for PY 2028 - 2031
SWG ended activity at the close of the PY 2023, the IOUs didn't present their conclusive annual findings until the ESA WG June Public Meeting in 2024, officially completing this SWG.		

4.4. Concurrent Application System (CAS) And Data Sharing

4.4.1. SoCalGas's Collaboration with Stakeholders and Proposed Enhancements to CAS Phase I and Recommendations from CAS Working Group Phase II Report

On April 7, 2026, an Assigned Commissioner's Scoping Memo and Ruling (Scoping Memo) was issued establishing the scope and schedule for the proceeding and requesting supplemental testimony from the investor-owned utilities (IOUs), regarding the ESA, CARE, and FERA programs. The Commission directed the IOUs to address several issues associated with the implementation and future evolution of the Concurrent Application System (CAS).[28] Specifically, the Commission requested that the IOUs explain: (1) how the IOUs plan to collaborate with stakeholders to identify opportunities for enhancements to CAS Phase I, including whether recommendations from the CAS Working Group (WG) Phase II Recommendations Report should be considered through this proceeding as an enhancement to Phase I; and (2) what data-sharing initiatives could be established either through CAS as an enhancement to Phase I or through separate agreements supporting ESA, CARE, or FERA.

4.4.2. SoCalGas' Position on Stakeholder Collaboration for Enhancements in CAS Phase I

SoCalGas notes that CAS Phase I is already under development and being implemented pursuant to Commission direction. As a result, SoCalGas does not propose any additional stakeholder collaboration specific to Phase I enhancements. In D.23-05-006,[29] the Commission established the CAS Working Group to provide design recommendations and guidance for

[28] Scoping Memo at 5-6, *available at:* https://docs.cpuc.ca.gov/PublishedDocs/Efile/G000/M604/K541/604541786.PDF.

[29] D.23-05-006, OP 6.

Phase I development, focusing on integrating application processes for CARE, ESA, and FERA, consistent with Senate Bill (SB) 1208.[30] The Commission subsequently approved the CAS Phase I contract through Resolution E-5394,[31] determining that it included all features required for Phase I as identified by the CAS Working Group and the Energy Division. In light of this approval and the early stage of system development, SoCalGas believes that consideration of additional enhancements—such as third-party income verification services, expanded categorical program data sharing, CARE/FERA recertification functionality, or post-enrollment verification (PEV) applications— could introduce unnecessary risks to Phase I.

4.4.3. SoCalGas' Position on Considering CAS Working Group Phase II Recommendations as Phase I Enhancements

SoCalGas does not support consideration of CAS Working Group Phase II recommendations as enhancements to Phase I through this proceeding. The Commission delineated Phase I implementation from Phase II planning in D.23-05-006, deferring decisions regarding additional program integrations and expanded data sharing to a future phase. Phase II recommendations were intended to be presented to the Commission for consideration, rather than for immediate IOU implementation. Introducing Phase II concepts into Phase I implementation would expand the scope beyond what the Commission authorized in Resolution E-5394. Phase II may involve non-energy programs, additional industries, or other state agencies, raising questions regarding governance, scope, and cost responsibility that the Commission has not yet addressed. SoCalGas believes such matters should be evaluated only through future processes independent from Phase I.

4.5. Data Sharing Initiatives from CAS Phase I

4.5.1. SoCalGas's Position on Data Sharing Initiatives Through CAS Phase I

SoCalGas does not propose establishing data-sharing initiatives through CAS as an enhancement to Phase I. The Commission adopted a phased approach to CAS implementation and expressly tasked the CAS Working Group with developing Phase II recommendations addressing potential expansions, including broader data sharing.[32] A future Phase II evaluation

[30] *Id.* at 11-12.

[31] Resolution E-5394 at 1.

[32] D.23-05-005 at 13-14 and 22-23.

would provide the appropriate forum to consider these issues, consistent with Commission intent and established precedent.

4.5.2. SoCalGas' Position on Data Sharing Agreements Separate from CAS

SoCalGas proposes to continue its existing data-sharing partnerships that automatically enroll income-qualified shared customers into the ESA Program and CARE programs, in lieu of requiring customers to apply. SoCalGas also leverages data-sharing with both internal and external programs, including the Gas Assistance Fund and Low Income Home Energy Assistance Program (LIHEAP),[33] which also enable automatic enrollments into its income-qualified programs. SoCalGas recognizes that considerations related to customer consent and data privacy have limited the ability to expand these data-sharing arrangements. Accordingly, SoCalGas does not propose to establish additional data-sharing partnerships in the upcoming program cycle; however, it remains receptive to pursuing future opportunities.

4.6. Corrections to SoCalGas's Application (A. 26-01-011) Attachment E – Tables

SoCalGas identified certain inadvertent errors in its previously submitted Attachment E and inadvertently omitted a table.[34] Accordingly, SoCalGas provides this Supplemental Testimony Attachment H reflecting a 4-year cycle (PYs 2028-2031) with the following:

- ESA Table A-1, Planning Assumptions (ESA Main Program) – Table added and updated.
- ESA Table A-1A, Planning Assumptions (ESA MFWB Program) –Comprehensive Home Health and Safety Check-up measure values were added.
- ESA Program Table A-1, Proposed Gas Budget – updated to reflect a 4-year program cycle, the total budget remains unchanged, with costs redistributed within the Energy Efficiency categories.

This concludes my prepared supplemental testimony.

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[33] Amended Annual Report of Southern California Gas Company (U 904 G) On Low Income Assistance Programs For Program Year 2025 at 119.

[34] SoCalGas intends to subsequently file a Notice of Correction in Application (A.) 26-01-011 to correct such errors identified in Attachment E of its ESA and CARE Programs and Budgets for Program Years 2028–2033 Application.

ATTACHMENT H

Southern California Gas Company

Table 1: CARE Participation and Enrollment Percentage Goals

CARE Goals	Approved PY 2026 (D.21-06-015)	Proposed PY 2027 (A.25-06-023)	PY 2028	PY 2029	PY 2030	PY 2031
Participation/ Enrollment Goal	95%	95%	100%	98%	98%	96%

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Table 2: CARE Proposed Budgets

Categories	Approved 2026 (D.21-06-015)	Proposed 2027 (A.25-06-023)	PY 2028	PY 2029	PY 2030	PY 2031	Total (2028-2031)
CARE Administrative Budget	$10,915,863	$11,261,464	$13,590,255	$13,977,139	$14,142,836	$14,772,668	$56,482,898
CARE Subsidy Budget	$144,495,405	$221,138,371	$208,036,416	$200,519,213	$191,989,765	$182,557,571	$783,102,965
CARE Administrative + Subsidy Budget	$155,411,268	$232,399,835	$221,626,671	$214,496,352	$206,132,601	$197,330,239	$839,585,863

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PY 2028 - 2031 CARE Table B-1: CARE Program Budget

CARE Budget Categories	Approved PY 2026 (D.21-06-015)	Proposed PY 2027 (A.25-06-023)	PY 2028	PY 2029	PY 2030	PY 2031	Total PYs 2028-2031
Outreach	$4,707,071	$4,848,283	$4,761,941	$4,904,799	$5,051,943	$5,203,501	**$19,922,183**
Processing, Certification, Recertification	$2,415,355	$2,487,816	$2,656,223	$2,744,586	$2,836,193	$2,931,181	**$11,168,184**
Post Enrollment Verification	$269,025	$277,096	$337,224	$347,340	$357,761	$368,493	**$1,410,818**
Enrollment and Reenrollment Verification (SCE Only)							**$0**
IT Programming	$1,171,431	$1,206,574	$2,536,626	$2,626,862	$2,471,227	$2,714,649	**$10,349,365**
Regulatory Compliance* **	$597,258	$615,176	$459,960	$472,499	$443,418	$500,602	**$1,876,478**
General Administration	$1,231,275	$1,268,213	$1,640,446	$1,689,660	$1,740,350	$1,792,560	**$6,863,016**
Measurement & Evaluation**	$0	$31,250	$61,610	$63,459	$96,612	$98,573	**$320,255**
Pilots and Studies	$0	$0	$0	$0	$0	$0	
CPUC							
Energy Division Staff	$86,946	$89,554	$75,000	$77,250	$79,568	$81,955	**$313,772**
CHANGES*	$437,502	$437,502	$1,061,225	$1,050,685	$1,065,765	$1,081,153	**$4,258,828**
SUBTOTAL ADMINISTRATIVE COSTS	**$10,915,863**	**$11,261,464**	**$13,590,255**	**$13,977,139**	**$14,142,836**	**$14,772,668**	**$56,482,898**
CARE Subsidy Budget	$144,495,405	$208,036,416	$208,036,416	$200,519,213	$191,989,765	$182,557,571	**$783,102,965**
TOTAL PROGRAM COSTS & CUSTOMER DISCOUNTS	**$155,411,268**	**$219,297,880**	**$221,626,671**	**$214,496,352**	**$206,132,601**	**$197,330,239**	**$839,585,863**

Notes:
* CHANGES is managed by the Commission's Consumers Affairs Branch and Energy Division staff. The updated budget factored in the CAB recommendation of $4,258,828 for PY's 2028-2031 for SoCalGas's allocation of the budget.
** The CARE portion of the LINA Needs Assessment is incorporated within the Measurement & Evaluation budget.
CARE related assessment activities are embedded in the M&E cost line for the following program years: PY 2028 – $31,250, PY 2030 – $31,250, PY 2031 – $31,250.
*** Includes forecasted CARE Eligibility Estimates Costs

Southern California Gas Company
PY 2028 - 2031 CARE Table B-4: CARE Enrollment/Participation

	Total Enrolled 12-31-24	Total Enrolled Through November 2025	Estimated PY2025 Net Enrollments	Estimated Year End PY2025 Participation	Estimated PY 2025 Goal Rate (a)	Estimated PY2026 Net Enrollments	Estimated Year End PY2026 Participation	Estimated PY 2026 Goal Rate (a)	% changes in enrollment 2025 to 2026	Estimated PY2027 Net Enrollments	Estimated Year End PY 2027 Participation	Estimated PY 2027 Goal Rate (a)	% changes in enrollment 2026 to 2027
(Source)	(1)	(2)	(2)	(3)	(4)		(3a)	(4)			(3a)	(4)	
	1,756,132	1,738,775	-17,357	1,729,600	109%	-32,790	1,696,810	105%	-1.9%	-21,632	1,675,178	103%	-1.3%

Estimated PY 2028 Net Enrollments	Estimated Year End PY 2028 Participation	Estimated PY 2028 Goal Rate (a)	% changes in enrollment 2027 to 2028	Estimated PY 2029 Net Enrollments	Estimated Year End PY 2029 Participation	Estimated PY 2029 Goal Rate (a)	% changes in enrollment 2028 to 2029	Estimated PY 2030 Net Enrollments	Estimated Year End PY 2030 Participation	Estimated PY 2030 Goal Rate (a)	% changes in enrollment 2029 to 2030
	(3a)	(4)			(3a)	(4)			(3a)	(4)	
-38,761	1,636,417	100%	-2.3%	-23,165	1,613,252	98%	-1.4%	-7,123	1,606,129	97%	-0.4%

Estimated PY 2031 Net Enrollments	Estimated Year End PY 2031 Participation	Estimated PY 2031 Goal Rate (a)	% changes in enrollment 2030 to 2031
	(3a)	(4)	
-7,444	1,598,685	96%	-0.5%

Notes

(a) Estimated Goal Rate will fluctuate based on updated CARE Eligibility information.
(1) Low-Income Annual Report for Program Year 2024 filed July 1, 2025
(2) CARE Monthly Report for November 2025 (CARE Table 2)
(3) Based on most recent estimates from 2025 enrollments and 2025's filed eligibility factors for CARE (27.48%)
(3a) SoCalGas assumes estimated eligible customers meter growth rate as filed in the TCAP for 2024 GRC
(4) Assumes maintaining or exceeding program goal of 90% enrollment

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PY 2028 - 2031 ESA Table 5: ESA Annual Energy Savings Goals (kWh, kW, Therms)' Budget, Cost Effectiveness Tests

Table 5a: ESA Portfolio (ESA MAIN, MFWB, other new program)

Category	kWh	kW	Therms (1)	Budget(1)	Energy Savings Assistance Cost Effectiveness Test (ESACET)	Resource Test [1]	TRC [2]	PAC [2]	RIM [2]	SCT Base	SCT High
Approved PY 2026(D.21-06-015)			**1,435,220**	**$ 122,541,070**							
Proposed PY 2027(A.25-06-xxx)			**1,435,220**	**$ 123,506,958**							
PY 2028			**1,620,094**	**$ 103,408,525**	1.04	0.48	0.38	0.38	0.28	0.57	0.57
PY 2029			**1,620,094**	**$ 106,510,780**	1.05	0.49	0.39	0.39	0.29	0.58	0.58
PY 2030			**1,620,094**	**$ 109,706,104**	1.06	0.50	0.40	0.40	0.30	0.59	0.59
PY 2031			**1,620,094**	**$ 112,997,287**	1.07	0.51	0.41	0.41	0.31	0.60	0.60
Total Request (2028-2031)	**-**	**-**	**6,480,378**	**432,622,696**							

Table 5b: ESA MAIN

Category	kWh	kW	Therms (1)	Budget(1)	Energy Savings Assistance Cost Effectiveness Test (ESACET)	Resource Test [1]	TRC [2]	PAC [2]	RIM [2]	SCT Base	SCT High
Approved PY 2026(D.21-06-015)											
Proposed PY 2027(A.25-06-xxx)											
PY 2028			**1,299,440**	**$ 87,802,471**	1.00	0.41	0.32	0.32	0.25	0.47	0.47
PY 2029			**1,299,440**	**$ 90,436,545**	1.00	0.42	0.33	0.33	0.25	0.47	0.47
PY 2030			**1,299,440**	**$ 93,149,641**	1.01	0.43	0.33	0.33	0.26	0.48	0.48
PY 2031			**1,299,440**	**$ 95,944,131**	1.02	0.44	0.34	0.34	0.27	0.49	0.49
Total Request (2028-2031)	**-**	**-**	**5,197,760**	**367,332,788**							

Table 5c: ESA MFWB & CAM

Category	kWh	kW	Therms (1)	Budget(1)	Energy Savings Assistance Cost Effectiveness Test (ESACET)	Resource Test [1]	TRC [2]	PAC [2]	RIM [2]	SCT Base	SCT High
Approved PY 2026(D.21-06-015)											
Proposed PY 2027(A.25-06-xxx)											
PY 2028			**320,654**	**$ 15,606,054**	1.37	0.94	0.91	0.91	0.50	1.38	1.39
PY 2029			**320,654**	**$ 16,074,235**	1.39	0.96	0.93	0.93	0.52	1.41	1.41
PY 2030			**320,654**	**$ 16,556,462**	1.41	0.99	0.95	0.95	0.53	1.44	1.44
PY 2031			**320,654**	**$ 17,053,156**	1.43	1.01	0.97	0.97	0.55	1.47	1.47
Total Request (2028-2031)	**-**	**-**	**1,282,618**	**65,289,908**							

(1) D.21-06-015 authorized annual ESA portfolio energy savings goals and did not approve specific annual goals for ESA Main or MFWB.

Cost Effectiveness Notes:

[1] Formerly known as the Resource TRC, updated per:June 2018 Recommendations of the ESA Cost Effectiveness Working Group.

[2] Provided for PY2021 through PY2026 in compliance with Decision 19-05-019.

[3] SCT provided in compliance with D.24-07-015 OP1.

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Table 6: Annual ESA Program Household Treatment Annual and Program Cycle Forecast[1]

PY	Forecast
2028	92,369
2029	92,369
2030	92,369
2031	92,369
Total Program Cycle Target	**369,476**

1 The household treatment goals and targets for PYs 2028-2031 are for the entire ESA Portfolio

Table 6a: ESA Program Energy Savings Annual Forecast and Program Cycle Goal (kWh, kW, Therms)[2]

Category	kWh	kW	Therms Forecast
2028	N/A	N/A	1,620,094
2029	N/A	N/A	1,620,094
2030	N/A	N/A	1,620,094
2031	N/A	N/A	1,620,094
TOTAL PROGRAM CYCLE GOAL	N/A	N/A	**6,480,378**

2 The Proposed Annual Energy Savings Goals (kWh, kW, and Therms) for PYs 2028-2031 are for the entire ESA Portfolio

Southern California Gas Company
PY 2028 - 2031 ESA Table 7: ESA Portfolio Budget by Category

ESA Program Budget Categories	Approved PY 2026 (D.21-06-015)	Proposed PY 2027 (A.25-06-023)	PY 2028	PY 2029	PY 2030	PY 2031	Total Request (2028-2031)
EE Budget[1]							
EE Main	$ 82,844,757	$ 82,844,757	$ 103,408,525	$ 106,510,780	$ 109,706,104	$ 112,997,287	$ 432,622,696
EE-Pilots	$ 6,510,545						$ -
EE-MF	$ 20,563,740	$ 27,380,263					$ -
EE Subtotal	**$ 109,919,042**	**$ 110,225,020**	**$ 103,408,525**	**$ 106,510,780**	**$ 109,706,104**	**$ 112,997,287**	$ 432,622,696
Administrative[2]							
Regulatory Compliance	$ 513,413	$ 528,815	$ 574,848	$ 592,094	$ 609,857	$ 628,152	$ 2,404,952
General Administration	$ 8,050,562	$ 8,292,079	$ 10,037,425	$ 10,234,482	$ 10,491,499	$ 10,816,267	$ 41,579,672
Administrative Subtotal	**$ 8,563,975**	**$ 8,820,894**	**$ 10,612,273**	**$ 10,826,576**	**$ 11,101,355**	**$ 11,444,419**	$ 43,984,623
Direct Implementation (DI)[2]							
Training Center	$ 827,048	$ 851,859	$ 936,139	$ 964,223	$ 993,150	$ 1,022,944	$ 3,916,455
Workforce Education and Training			$ 1,125,000	$ 1,125,000	$ 1,125,000	$ 1,125,000	$ 4,500,000
Inspections	$ 1,586,833	$ 1,634,438	$ 2,740,450	$ 2,822,664	$ 2,907,344	$ 2,994,564	$ 11,465,022
EE-MF - SPOC	$ 308,278	$ 317,526	$ 325,000	$ 340,000	$ 365,000	$ 370,000	$ 1,400,000
Other DI Costs			$ 3,092,352	$ 3,092,352	$ 3,092,352	$ 3,092,352	$ 12,369,407
Marketing and Outreach[2]	**$ 1,462,019**	**$ 1,505,880**	**$ 1,788,688**	**$ 1,842,349**	**$ 1,897,619**	**$ 1,954,548**	$ 7,483,204
EM&V[2]							
Studies	$ 200,000	$ 389,750	$ 31,250	$ 95,000	$ 243,250	$ 243,250	$ 612,750
CPUC Energy Division	$ 107,152	$ 110,367	$ 112,574	$ 114,826	$ 117,122	$ 119,465	$ 463,987
DI + Marketing & Outreach + EM&V Subtotal	**$ 4,491,330**	**$ 4,809,820**	**$ 10,151,453**	**$ 10,396,413**	**$ 10,740,837**	**$ 10,922,122**	$ 42,210,825
Portfolio Total	**$ 122,974,347**	**$ 123,855,734**	**$ 124,172,251**	**$ 127,733,769**	**$ 131,548,296**	**$ 135,363,828**	**$ 518,818,144**
Percentage of Administrative Costs (Admin/Total Portfolio)		7%	9%	8%	8%	8%	8%

Notes:
1 - EE Budget includes measure (equipment) cost + implementer/subcontractor outreach/education training/installation cost (if outsourced)
2 - These cost categories conform to the definition of costs as used by Energy Efficiency programs and defined in Appendix C of the EE Policy Manual V2, April 2020.
See D.21-06-015 OP 112.

Southern California Gas Company
PY 2028 - 2031 Table 8: Concurrent Application System (CAS) Budget

	2025 [1]	2026 [1]	2027 [1]	2028 [2]	2029 [2]	2030 [3]	2031 [3]
Contract [4]	$514,000	$398,000	$101,000	$105,000	$108,000	$111,000	$114,000
SoCalGas	$1,771,000	$947,000	$650,000	$500,000	$500,000		
Total	**$2,285,000**	**$1,345,000**	**$751,000**	**$605,000**	**$608,000**	**$111,000**	**$114,000**

Notes:
1 - Budget approved in Resolution E-5394.
2 - Res E-5394 directs 2028 and 2029 to be included in the next application for approval.
3 - Forecasted IOU costs for platform hosting and maintenance.
4 - Res E-5394 approved Total Contract amount of $4,051,000 for the next 3 years (2025, 2026, 2027). SoCalGas's allocation is 25%

Southern California Gas Company
PY 2028 - 2031 ESA Program Table A-1, Proposed Gas Budget

	PY2027 Proposed	PY 2028 Proposed	PY 2029 Proposed	PY 2030 Proposed	PY 2031Proposed
Energy Savings Assistance Program					
Energy Efficiency					
Appliances		$ 4,053,071	$ 4,174,663	$ 4,299,903	$ 4,428,900
Domestic Hot Water		$ 32,132,711	$ 33,096,692	$ 34,089,593	$ 35,112,280
Enclosure		$ 19,349,796	$ 19,930,290	$ 20,528,198	$ 21,144,044
HVAC		$ 17,373,300	$ 17,894,499	$ 18,431,334	$ 18,984,274
Maintenance		$ 149,660	$ 154,150	$ 158,774	$ 163,538
Lighting		$ -	$ -	$ -	$ -
Miscellaneous		$ 13,533,339	$ 13,939,339	$ 14,357,519	$ 14,788,244
New - Special Initiatives (HCS)		$ -	$ -	$ -	$ -
Customer Enrollment		$ 14,929,065	$ 15,376,937	$ 15,838,246	$ 16,313,393
In Home Education		$ 1,887,583	$ 1,944,210	$ 2,002,537	$ 2,062,613
New - Electrification		$ -	$ -	$ -	$ -
Energy Efficiency Total	**$ 110,225,020**	**$ 103,408,525**	**$ 106,510,780**	**$ 109,706,104**	**$ 112,997,287**
Training Center	$ 851,859	$ 936,139	$ 964,223	$ 993,150	$ 1,022,944
Workforce Education and Training		$ 1,125,000	$ 1,125,000	$ 1,125,000	$ 1,125,000
Inspections	$ 1,634,438	$ 2,740,450	$ 2,822,664	$ 2,907,344	$ 2,994,564
MF SPOC		$ 325,000	$ 340,000	$ 365,000	$ 370,000
Marketing and Outreach	$ 1,505,880	$ 1,788,688	$ 1,842,349	$ 1,897,619	$ 1,954,548
Studies	$ 358,500	$ 31,250	$ 95,000	$ 243,250	$ 243,250
Regulatory Compliance	$ 528,815	$ 574,848	$ 592,094	$ 609,857	$ 628,152
General Administration	$ 8,292,079	$ 10,037,425	$ 10,234,482	$ 10,491,499	$ 10,816,267
CPUC Energy Division	$ 110,367	$ 112,574	$ 114,826	$ 117,122	$ 119,465
NGAT Costs(1)		$ 3,092,352	$ 3,092,352	$ 3,092,352	$ 3,092,352
TOTAL PROGRAM COSTS	**$ 123,506,958**	**$ 124,172,251**	**$ 127,733,769**	**$ 131,548,296**	**$ 135,363,828**

(1) NGAT Costs are included in SoCalGas's GRC Applications but will request NGAT budget be funded from ESA's 2028-2033 Application
Dollar amounts shown are estimates and intended for illustrative purposes only; actual costs may differ.

Southern California Gas Company

PY 2028 - 2031 ESA Table A-1, Planning Assumptions

ESA Main Program

Measures	Measure Classification a. Energy efficiency b.Weatherization d. Health, Comfort, Safety d. Electrification e. Other f. N/A- Not offered by SoCalGas	Basic	Plus	Units	Approved PY 2026 (D.21-06-015)							Proposed PY 2027 (A.25-06-0xx)							PY 2028						
					Quantity Forecast	kWh (Annual)	kW (Annual)	Therms (Annual)	Effective Useful Life	Budget	Percent of Budget	Quantity Forecast	kWh (Annual)	kW (Annual)	Therms (Annual)	Effective Useful Life	Budget	Percent of Budget	Quantity Forecast [1]	kWh (Annual)	kW (Annual)	Therms (Annual)	Effective Useful Life	Budget [2]	Percent of Budget [3]
Appliances																			**2,629**			**51,815**		**$ 3,984,470**	
Clothes Dryer	N/A			Each																					
Dish Washer	N/A			Each																					
Freezer	N/A			Each																					
High Efficiency Clothes Washer	Energy Efficiency		X	Each															2,629	-	-	51,815	11	3,984,470	5%
Induction Cooking Appliance-FS	N/A			Each																					
Microwave	N/A			Each																					
Refrigerator	N/A			Each																					
Domestic Hot Water																			**116,892**			**504,385**		**$ 23,926,538**	
Combined Showerhead/TSV	N/A			Home																					
Faucet Aerator	N/A			Each																					
Heat Pump Water Heater	N/A			Each																					
Heat Pump Water Heater - Electric	N/A			Each																					
Heat Pump Water Heater - Gas	N/A			Each																					
Heat Pump Water Heater - Propane	N/A			Each																					
Low-Flow Showerhead	N/A			Home																					
Solar Water Heating	N/A			Home																					
Other Domestic Hot Water	Energy Efficiency			Home															39,835	-	-	125,879	10	3,387,878	4%
Tankless Water Heater - NEW	Energy Efficiency		X	Each															1,682	-	-	151,775	20	9,299,719	11%
Thermostatic Shower Valve	Energy Efficiency			Each															38,586	-	-	62,895	10	2,847,332	3%
Thermostatic Shower Valve Combined Showerhead	N/A			Each																					
Tub Diverter/Tub Spout	Energy Efficiency		X	Each															7,056	-	-	39,653	10	1,362,415	2%
Thermostatic Tub Spout/Diverter	N/A			Each																					
Water Heater Repair/Replacement	Energy Efficiency		X	Each															16,321	-	-	39,007	11	6,353,111	7%
Water Heater Tank and Pipe Insulation	Energy Efficiency		X	Each															13,414	-	-	85,176	9	676,083	1%
Enclosure																			**59,040**			**112,269**		**$ 18,912,493**	
Air Sealing/Envelope	Weatherization		X	Home															28,954	-	-	14,444	11	$ 5,572,361	6%
Attic Insulation	Weatherization		X	Area-ft2															3,396	-	-	97,825	20	$ 11,100,108	13%
Attic Insulation CAC NonElect Heat	N/A			Area-ft2																					
Caulking	N/A			Home																					
Diagnostic Air Sealing	N/A			Home																					
Floor Insulation	N/A			Home																					
Minor Home Repair	Health, Comfort, Safety			Home															26,690	-	-	-	3	$ 2,240,024	3%
HVAC																			**44,334**			**632,150**		**$ 16,800,315**	
Central A/C replacement	N/A			Each																					
Central Heat Pump-FS (propane or gas space)	N/A			Home																					
Duct Testing and Sealing	Energy Efficiency		X	Area-ft2-BA															564	-	-	6,263	3	$ 572,375	1%
Energy Efficient Fan Control	N/A			Each																					
Evaporative Cooler (Installation)	N/A			Each																					
Evaporative Cooler (Replacement)	N/A			Each																					
Furnace Repair/Replacement	Health, Comfort, Safety		X	Home															208	-	-	(32)	20	$ 825,142	1%
Heat Pump Replacement	N/A			Home																					
Heat Pump Replacement - CAC Gas	N/A			Home																					
Heat Pump Replacement - CAC Propane	N/A			Home																					
High Efficiency Forced Air Unit (HE FAU)	N/A			Home																					
High Efficiency Forced Air Unit (HE FAU) - Early Replacement	N/A			Home																					
High Efficiency Forced Air Unit (HE FAU) - On Burnout	Energy Efficiency		X	Home															814	-	-	14,912	20	$ 4,664,627	5%
Portable A/C	N/A			Each																					
Prescriptive Duct Sealing	Energy Efficiency		X	Home															19,741	-	-	219,327	3	$ 3,717,551	4%
Removed - A/C Time Delay	N/A			Each																					
Removed - FAU Standing Pilot Conversion	N/A			Each																					
Room A/C Replacement	N/A			Home																					
Smart Thermostat	Energy Efficiency		X	Home															10,915	-	-	61,285	9	$ 4,160,525	5%
Smart Fan Controller	Energy Efficiency		X	Home															12,092	-	-	330,395	7	$ 2,860,096	3%
Wholehouse Fan	N/A			Each																					
Maintenance																			**958**			**(1,178)**		**$ 149,660**	
Central A/C Tune up	N/A			Home																					
Furnace Clean and Tune	Health, Comfort, Safety		X	Home															958	-	-	(1,178)	20	$ 149,660	0%
HVAC Air Filter Service	N/A			Each																					
Condenser Coil Cleaning	N/A			Each																					
Evaporative Cooler - Maint Functioning	N/A			Each																					
Evaporative Cooler - Maint Non-Functioning	N/A			Each																					
Evaporative Cooler Maintenance	N/A			Home																					
Evaporator Coil	N/A			Each																					
Fan Control Adjust	N/A			Each																					
Range Hood	N/A			Home																					
Refrigerant Charge Adjustment	N/A			Each																					
Lighting																									
Exterior Hard wired LED fixtures	N/A			Each																					
LED A-Lamps	N/A			Each																					
LED R/BR Lamps	N/A			Each																					
Removed - Interior Hard wired LED fixtures	N/A			Each																					
Removed - LED Night Light	N/A			Each																					
Removed - LED Torchiere	N/A			Each																					
Removed - Occupancy Sensor	N/A			Each																					
Miscellaneous																			**67,491**					**$ 13,305,507**	
Air Purifier	N/A			Home																					
CO and Smoke Alarm	Health, Comfort, Safety			Each															33,264	-	-	-	0	$ 10,253,753	12%
Cold Storage	N/A			Home																					
Comprehensive Home Health and Safety Check-up	Health, Comfort, Safety			Each															34,228	-	-	-	0	$ 3,051,754	3%
Pool Pumps	N/A			Each																					
Smart Strip	N/A			Each																					
Smart Strip Tier II	N/A			Each																					
Customer Enrollment																								**$ 9,519,831**	**11%**
In Home Education																								**$ 1,203,657**	**1%**
Total								**1,435,220**		**$ 82,844,757**					**1,435,220**		**$ 82,844,757**		**291,344**			**1,299,440**		**$ 87,802,471**	**100%**

(1) Quantity Forecast is derived by proportionally allocating the forecasted program therm savings using the 2024 quantity. This value may not equal the total forecasted homes treated because each home can have multiple measures installed.
(2) The budget shown in this table includes both the measure costs and the associated administrative costs for each measure.
(3) Percent of Budget is calculated by dividing each measure's cost by the total cost of all measures.
(4) D.21-06-015 provided approved annual energy savings goals for PYs 2021-2026 for the entire ESA Portfolio. PY 2026 Therms were not provided at a detailed measure level.
(5) SoCalGas's 2027 Bridge Funding Application (A.25-06-023), Table 5: ESA Annual Savings Goals, presents PY 2027 Proposed Annual Energy Savings Goals (kWh, kW, and Therms) for the entire ESA Portfolio, including Main ESA, MFWB, Pilot Plus/Pilot Deep and other pilots.

PY 2029							PY 2030							PY 2031							Energy Efficiency Savings Claim Source (Workpaper Number or Impact Evaluation Report)
Quantity Forecast [1]	kWh (Annual)	kW (Annual)	Therms (Annual)	Effective Useful Life	Budget [2]	Percent of Budget [3]	Quantity Forecast [1]	kWh (Annual)	kW (Annual)	Therms (Annual)	Effective Useful Life	Budget [2]	Percent of Budget [3]	Quantity Forecast [1]	kWh (Annual)	kW (Annual)	Therms (Annual)	Effective Useful Life	Budget [2]	Percent of Budget [3]	
2,629			**51,815**		**$ 4,104,004**		**2,629**			**51,815**		**$ 4,227,124**		**2,629**			**51,815**		**$ 4,353,938**		
2,629	-	-	51,815	11	$ 4,104,004	5%	2,629	-	-	51,815	11	$ 4,227,124	5%	2,629	-	-	51,815	11	$ 4,353,938	5%	
116,892			**504,385**		**$ 24,644,334**		**116,892**			**504,385**		**$ 25,383,664**		**116,892**			**504,385**		**$ 26,145,174**		
39,835	-	-	125,879	10	$ 3,489,514	4%	39,835	-	-	125,879	10	$ 3,594,199	4%	39,835	-	-	125,879	10	$ 3,702,025	4%	
1,682	-	-	151,775	20	$ 9,578,711	11%	1,682	-	-	151,775	20	$ 9,866,072	11%	1,682	-	-	151,775	20	$ 10,162,054	11%	
38,586	-	-	62,895	10	$ 2,932,752	3%	38,586	-	-	62,895	10	$ 3,020,735	3%	38,586	-	-	62,895	10	$ 3,111,357	3%	
7,056	-	-	39,653	10	$ 1,403,287	2%	7,056	-	-	39,653	10	$ 1,445,386	2%	7,056	-	-	39,653	10	$ 1,488,748	2%	
16,321	-	-	39,007	11	$ 6,543,705	7%	16,321	-	-	39,007	11	$ 6,740,016	7%	16,321	-	-	39,007	11	$ 6,942,216	7%	
13,414	-	-	85,176	9	$ 696,365	1%	13,414	-	-	85,176	9	$ 717,256	1%	13,414	-	-	85,176	9	$ 738,774	1%	
59,040			**112,269**		**$ 19,479,868**		**59,040**			**112,269**		**$ 20,064,264**		**59,040**			**112,269**		**$ 20,666,192**		
28,954	-	-	14,444	11	$ 5,739,532	6%	28,954	-	-	14,444	11	$ 5,911,718	6%	28,954	-	-	14,444	11	$ 6,089,069	6%	
3,396	-	-	97,825	20	$ 11,433,111	13%	3,396	-	-	97,825	20	$ 11,776,105	13%	3,396	-	-	97,825	20	$ 12,129,388	13%	
26,690	-	-	-	3	$ 2,307,225	3%	26,690	-	-	-	3	$ 2,376,442	3%	26,690	-	-	-	3	$ 2,447,735	3%	
44,334			**632,150**		**$ 17,304,325**		**44,334**			**632,150**		**$ 17,823,454**		**44,334**			**632,150**		**$ 18,358,158**		
564	-	-	6,263	3	$ 589,546	1%	564	-	-	6,263	3	$ 607,232	1%	564	-	-	6,263	3	$ 625,449	1%	
208	-	-	(32)	20	$ 849,896	1%	208	-	-	(32)	20	$ 875,393	1%	208	-	-	(32)	20	$ 901,655	1%	
814	-	-	14,912	20	$ 4,804,565	5%	814	-	-	14,912	20	$ 4,948,702	5%	814	-	-	14,912	20	$ 5,097,164	5%	
19,741	-	-	219,327	3	$ 3,829,077	4%	19,741	-	-	219,327	3	$ 3,943,950	4%	19,741	-	-	219,327	3	$ 4,062,268	4%	
10,915	-	-	61,285	9	$ 4,285,341	5%	10,915	-	-	61,285	9	$ 4,413,901	5%	10,915	-	-	61,285	9	$ 4,546,318	5%	
12,092	-	-	330,395	7	$ 2,945,899	3%	12,092	-	-	330,395	7	$ 3,034,276	3%	12,092	-	-	330,395	7	$ 3,125,304	3%	
958			**(1,178)**		**$ 154,150**		**958**			**(1,178)**		**$ 158,774**		**958**			**(1,178)**		**$ 163,538**		
958	-	-	(1,178)	20	$ 154,150	0%	958	-	-	(1,178)	20	$ 158,774	0%	958	-	-	(1,178)	20	$ 163,538	0%	
67,491					**$ 13,704,672**		**67,491**					**$ 14,115,812**		**67,491**					**$ 14,539,286**		
33,264	-	-	-	-	$ 10,561,365	12%	33,264	-	-	-	-	$ 10,878,206	12%	33,264	-	-	-	-	$ 11,204,552	12%	
34,228	-	-	-	-	$ 3,143,307	3%	34,228	-	-	-	-	$ 3,237,606	3%	34,228	-	-	-	-	$ 3,334,734	3%	
					$ 9,805,426	**11%**						**$ 10,099,589**	**11%**						**$ 10,402,577**	**11%**	
					$ 1,239,767	**1%**						**$ 1,276,960**	**1%**						**$ 1,315,268**	**1%**	
291,344			**1,299,440**		**$ 90,436,545**	**100%**	**291,344**			**1,299,440**		**$ 93,149,641**	**100%**	**291,344**			**1,299,440**		**$ 95,944,131**	**100%**	

Southern California Gas Company
PY 2028 - 2031 ESA Table A-1A, Planning Assumptions
ESA MFWB Program

						Approved PY 2026 (D.21-06-015) (4)							Proposed PY 2027 (A.25-06-023) (5)						
	Measure Classification a. Energy efficiency b.Weatherization d. Health, Comfort, Safety d. Electrification **e.** Other f. N/A- Not offered by SoCalGas	**Basic**	**Plus**	**Qty**	**Measure Units**	**Quantity Forecast**	**kWh (Annual)**	**kW (Annual)**	**Therms (Annual)**	**Effective Useful Life**	**Budget**	**Percent of Budget**	**Quantity Forecast**	**kWh (Annual)**	**kW (Annual)**	**Therms (Annual)**	**Effective Useful Life**	**Budget**	**Percent of Budget**
Appliances																			
High Efficiency Clothes Washer	Energy Efficiency			Each	In-Unit														
Refrigerators	N/A			Each	In-Unit														
Refrigerators	N/A			Each	CAM/WB														
Domestic Hot Water																			
New: Non-Condensing Domestic Hot Water Boiler	N/A			Cap-kBtuh	CAM/WB														
New: Condensing Domestic Hot Water Boiler	N/A			Cap-kBtuh	CAM/WB														
Storage Water Heater	N/A			Cap-kBtuh	CAM/WB														
Tankless Water Heater	Energy Efficiency			Cap-kBtuh	CAM/WB														
Heat Pump Water Heater	N/A			kW	CAM/WB														
Demand Control DHW Recirculation Pump	N/A			Each	CAM/WB														
Low flow Showerhead	N/A			Each	CAM/WB														
Faucet Aerator	N/A			Each	In-Unit														
Other Hot Water	Energy Efficiency			Household	In-Unit														
Thermostatic Tub Spout/Diverter	Energy Efficiency			Each	In-Unit														
Water Heater Tank and Pipe Insulation	Energy Efficiency			Household	In-Unit														
Water Heater Repair/Replacement	Energy Efficiency			Household	In-Unit														
Water Heater Repair/Replacement - HC&S	N/A			Household	In-Unit														
TSV and Low Flow Showerhead	N/A			Each	In-Unit														
Thermostatic Shower Valve	Energy Efficiency			Each	In-Unit														
Heat Pump Water Heater	N/A			Each	In-Unit														
Hot Water Pipe Insulation - Fitting	N/A			Each	CAM/WB														
Hot Water Pipe Insulation - Pipe	N/A			Each	CAM/WB														
Boiler Controls	N/A			Each	CAM/WB														
Central Domestic Hot Water Boiler - CAM	Energy Efficiency			Each	CAM/WB														
Envelope																			
Whole Building Attic Insulation	N/A			Sq Ft	CAM/WB														
Wall Insulation Blow-in	N/A			Sq Ft	CAM/WB														
Windows	N/A			Sq Ft	CAM/WB														
Window Film	N/A			Sq Ft	CAM/WB														
Air Sealing/Envelope	Weatherization			Household	In-Unit														
Attic Insulation	Weatherization			Household	In-Unit														
HVAC																			
Air Conditioners Split System	N/A			Cap-Tons	CAM/WB														
Heat Pump Split System	N/A			Cap-Tons	CAM/WB														
New: Packaged Air Conditioner	N/A			Cap-Tons	CAM/WB														
Package Terminal A/C	N/A			Cap-Tons	CAM/WB														
Package Terminal Heat Pump	N/A			Cap-Tons	CAM/WB														
Furnace Replacement	N/A			Cap-kBtuh	CAM/WB														
Space Heating Boiler	N/A			Cap-kBtuh	CAM/WB														
Smart Thermostats	N/A			Each	CAM/WB														
Smart Thermostat	Energy Efficiency			Each	In-Unit														
Furnace Repair/Replacement	Health, Comfort, Safety			Each	In-Unit														
Furnace Replacement - HC&S	N/A			Each	In-Unit														
Central A/C Replacement	N/A			Each	In-Unit														
High Efficiency Forced Air Unit (HE FAU)	Energy Efficiency			Each	In-Unit														
Portable A/C	N/A			Each	In-Unit														
New - Lifecycle Refrigerant Management	N/A			Each	In-Unit														
Efficient Fan Controller	Energy Efficiency			Each	In-Unit														
Prescriptive Duct Sealing	Energy Efficiency			Each	In-Unit														
Duct Testing and Sealing	Energy Efficiency			Each	In-Unit														
Blower Motor Retrofit	N/A			Each	CAM/WB														
Lighting																			
Interior LED Lighting	N/A			Each	CAM/WB														
Interior TLED Type A Lamps	N/A			Each	CAM/WB														
Interior TLED Type C Lamps	N/A			Each	CAM/WB														
New: LED T8 Lamp - Interior	N/A			Each	CAM/WB														
New: LED T8 Lamp - Exterior	N/A			Each	CAM/WB														
Interior LED Fixture	N/A			Each	CAM/WB														
Interior LED Screw-in	N/A			Each	CAM/WB														
Exterior LED Screw-in	N/A			Each	CAM/WB														
Interior LED Exit Sign	N/A			Each	CAM/WB														
Exterior LED Lighting	N/A			Each	CAM/WB														
New: LED Parking Garage Fixtures	N/A			Each	CAM/WB														
LED Exterior Wall or Pole Mounted Fixture	N/A			Each	CAM/WB														
LED Com Lamp for Exterior Wall or Pole Mounted	N/A			Each	CAM/WB														
Exterior LED Lighting - Pool	N/A			Each	CAM/WB														
Wall or Ceiling Mounted Occupancy Sensor	N/A			Each	CAM/WB														
LED Diffuse A-Lamps	N/A			Each	In-Unit														
LED Reflector Bulbs	N/A			Each	In-Unit														
Miscellaneous																			
Tier-2 Smart Power Strip	N/A			Each	In-Unit														
Variable Speed Pool Pump	N/A			Each	CAM/WB														
Smart Power Strip Tier II	N/A			Each	CAM/WB														
Cold Storage	N/A			Each	In-Unit														
Air Purifier	N/A			Home	In-Unit														
CO and Smoke Alarm	Health, Comfort, Safety			Each	In-Unit														
CO and Smoke Alarm	N/A			Each	CAM/WB														
Minor Home Repair	Health, Comfort, Safety			Each	In-Unit														
Advanced Keyboard	N/A			Each	In-Unit														
Advanced Keyboard	N/A			Each	CAM/WB														
Electrification	N/A																		
New - Central Heat Pump-FS (propane or gas space)	N/A			Each	In-Unit														
Heat Pump Clothes Dryer - FS	N/A			Each	In-Unit														
Induction Cooktop - FS	N/A			Each	In-Unit														
Ductless Mini-split Heat Pump - FS	N/A			Each	In-Unit														
Heat Pump Water Heater - FS	N/A			Each	In-Unit														
Heat Pump Pool Heater - FS	N/A			Each	CAM/WB														
Ductless Mini Split - FS	N/A			Each	CAM/WB														
Heat Pump Water Heater - FS	N/A			Each	CAM/WB														
Customer Enrollment	N/A																		
ESA Outreach & Assessment	N/A			Household	In-Unit														
ESA In-Home Energy Education	N/A			Household	In-Unit														
Ancillary Services	N/A																		
Audit4	N/A																		
Comprehensive Home Health and Safety Check-up	Health, Comfort, Safety			Each	In-Unit														
Maintenance																			
Combustion Ventilation Air (CVA) Repair	N/A			Each	In-Unit														
Customer Enrollment																			
In Home Education																			
Total									639,884		$ 20,563,740					1,495,996		$ 27,380,263	

(1) Quantity Forecast is derived by proportionally allocating the forecasted program therm savings using the 2024 quantity. This value may not equal the total forecasted homes treated because each home can have multiple measures installed.
(2) The budget shown in this table includes both the measure costs and the associated administrative costs for each measure.
(3) Percent of Budget is calculated by dividing each measure's cost by the total cost of all measures.
(4) D.21-06-015 provided approved annual energy savings goals for PYs 2021-2026 for the entire ESA Portfolio. PY 2026 Therms were not provided at a detailed measure level.
(5) SoCalGas's 2027 Bridge Funding Application (A.25-06-023), Table 5: ESA Annual Savings Goals, presents PY 2027 Proposed Annual Energy Savings Goals (kWh, kW, and Therms) for the entire ESA Portfolio, including Main ESA, MFWB, Pilot Plus/Pilot Deep and other pilots.

PY 2028							PY 2029						
Quantity Forecast (1)	kWh (Annual)	kW (Annual)	Therms (Annual)	Effective Useful Life	Budget (2)	Percent of Budget (3)	Quantity Forecast (1)	kWh (Annual)	kW (Annual)	Therms (Annual)	Effective Useful Life	Budget (2)	Percent of Budget (3)
65			**1,275.00**		**$ 68,602**		**65**			**1,275.00**		**$ 70,660**	
65			1,275	11	$ 68,602	0%	65			1,275	11	$ 70,660	0%
36,107			**289,811**		**$ 8,206,173**		**36,107**			**289,811**		**$ 8,452,358**	
41			3,735	20	157,874	1%	41			3,735	20	$ 162,610	1%
16,117			50,927	10	$ 954,431	6%	16,117			50,927	10	$ 983,064	6%
625			3,513	10	$ 84,025	1%	625			3,513	10	$ 86,546	1%
4,220			26,794	4	$ 148,102	1%	4,220			26,794	4	$ 152,545	1%
402			960	11	$ 108,954	1%	402			960	11	$ 112,223	1%
14,652			23,882	10	$ 752,786	5%	14,652			23,882	10	$ 775,370	5%
50			180,000		$ 6,000,000	38%	50			180,000		$ 6,180,000	38%
796			**2,762**		**$ 391,553**		**796**			**2,762**		**$ 403,299**	
712			355	3	$ 95,408	1%	712			355	3	$ 98,270	1%
84			2,407	30	$ 296,145	2%	84			2,407	30	$ 305,029	2%
1,755			**26,806**		**$ 572,985**		**1,755**			**26,806**		**$ 590,175**	
537			3,016	9	$ 142,509	1%	537			3,016	9	$ 146,784	1%
18			(3)	20	$ 49,785	0%	18			(3)	20	$ 51,279	0%
20			367	20	171,768	1%	20			367	20	$ 176,921	1%
637			17,400	5	$ 104,904	1%	637			17,400	5	$ 108,051	1%
486			5,397	3	$ 63,719	0%	486			5,397	3	$ 65,631	0%
57			629	3	$ 40,299	0%	57			629	3	$ 41,508	0%
2,443			**-**		**$ 273,582**		**2,443**			**-**		**$ 281,789**	
818			-	-	$ 175,561	1%	818			-	-	$ 180,828	1%
783			-	3	$ 45,750	0%	783			-	3	$ 47,122	0%
842			-	-	$ 52,271	0%	842			-	-	$ 53,839	0%
					$ 5,409,234	**35%**						**$ 5,571,511**	**35%**
					$ 683,926	**4%**						**$ 704,444**	**4%**
41,166			320,654		$ 15,606,054	100%	41,166			320,654		$ 16,074,235	100%

PY 2030							PY 2031							Energy Efficiency Savings Claim Source (Workpaper Number or Impact Evaluation Report)
Quantity Forecast [1]	kWh (Annual)	kW (Annual)	Therms (Annual)	Effective Useful Life	Budget [2]	Percent of Budget [3]	Quantity Forecast [1]	kWh (Annual)	kW (Annual)	Therms (Annual)	Effective Useful Life	Budget [2]	Percent of Budget [3]	
65			**1,275.00**		**$ 72,779**		**65**			**1,275.00**		**$ 74,963**		
65			1,275	11	$ 72,779	0%	65			1,275	11	$ 74,963	0%	
36,107			**289,811**		**$ 8,705,929**		**36,107**			**289,811**		**$ 8,967,106**		
41			3,735	20	$ 167,488	1%	41			3,735	20	$ 172,513	1%	
16,117			50,927	10	$ 1,012,556	6%	16,117			50,927	10	$ 1,042,933	6%	
625			3,513	10	$ 89,142	1%	625			3,513	10	$ 91,817	1%	
4,220			26,794	4	$ 157,121	1%	4,220			26,794	4	$ 161,835	1%	
402			960	11	$ 115,590	1%	402			960	11	$ 119,057	1%	
14,652			23,882	10	$ 798,631	5%	14,652			23,882	10	$ 822,590	5%	
50			180,000		$ 6,365,400	38%	50			180,000		$ 6,556,362	38%	
796			**2,762**		**$ 415,398**		**796**			**2,762**		**$ 427,860**		
712			355	3	$ 101,218	1%	712			355	3	$ 104,255	1%	
84			2,407	30	$ 314,180	2%	84			2,407	30	$ 323,605	2%	
1,755			**26,806**		**$ 607,880**		**1,755**			**26,806**		**$ 626,116**		
537			3,016	9	$ 151,188	1%	537			3,016	9	$ 155,723	1%	
18			(3)	20	$ 52,817	0%	18			(3)	20	$ 54,401	0%	
20			367	20	$ 182,229	1%	20			367	20	$ 187,696	1%	
637			17,400	5	$ 111,293	1%	637			17,400	5	$ 114,632	1%	
486			5,397	3	$ 67,600	0%	486			5,397	3	$ 69,628	0%	
57			629	3	$ 42,754	0%	57			629	3	$ 44,036	0%	
2,443			-		**$ 290,243**		**2,443**			-		**$ 298,950**		
818			-	-	$ 186,253	1%	818			-	-	$ 191,840	1%	
783			-	3	$ 48,536	0%	783			-	3	$ 49,992	0%	
842			-	-	$ 55,454	0%	842			-	-	$ 57,118	0%	
					$ 5,738,657	**35%**						**$ 5,910,816**	**35%**	
					$ 725,577	**4%**						**$ 747,345**	**4%**	
41,166			320,654		$ 16,556,462	100%	41,166			320,654		$ 17,053,156	100%	

Southern California Gas Company
PY 2028 - 2031 ESA Table A-2: Projected Participants by Housing Type

Projected Customers Treated	Approved PY 2026 (D.21-06-015)[1]	Proposed PY 2027 (A.25-06-023)[2]	PY 2028 [3]	PY 2029 [3]	PY 2030 [3]	PY 2031 [3]
Gas and Electric Customers						
Single Family						
Multifamily						
Mobile Homes						
Owners/Renters - Total	**69,837**	**69,837**	**63,066**	**63,066**	**63,066**	**63,066**
MFWB Customers						
Properties						
Multifamily Tenant Units						
Units Indirectly Treated (CAM)						
Owners/Renters - Total			**29,303**	**29,303**	**29,303**	**29,303**

(1) D.21-06-015, Attachment 1 - Table 6: ESA Household Treatment Goals & Targets, for PY 2026 presents data at the **portfolio level** and does not provide a breakdown of projected customers treated by category (SF, MF, MH).
(2) SoCalGas's 2027 Bridge Funding Application (A.25-06-023), Table 5: ESA Annual Energy Savings Goals, for proposed PY 2027 presents data at the **portfolio level** and does not provide a breakdown of projected customers treated by category (SF, MF, MH).
(3) The 2028–2033 Annual ESA Program Household Treatment and Program Cycle Forecast Goals and Targets does not provide a breakdown of projected customers treated by category (SF, MF, MH).

Southern California Gas Company
PY 2028 - 2031 ESA Table A-4 ESA Bill Savings

ESA Table A-4a Bill Savings Calculations by Program Year (ESA Main - SF, MH)					
Program Year	**Program Costs**	**Program Lifecycle Bill Savings [1]**	**Program Bill Savings/ Cost Ratio**	**Per Home Average Lifecycle Bill Savings**	**Number of Participants**
2028	$87,802,471	$25,871,850	0.29	$ 410	63,066
2029	$90,436,545	$26,729,481	0.30	$ 424	63,066
2030	$93,149,641	$27,444,173	0.29	$ 435	63,066
2031	$95,944,131	$28,301,803	0.29	$ 449	63,066

[1]Program Lifecycle bill savings were calculated based on the most recent data presented in Table 9 (Bill Savings Calculations) of the 2024 Annual Report.

ESA Table A-4b Bill Savings Calculations by Program Year - MFWB (In-Unit and CAM)					
Program Year	**Program Costs**	**Program Lifecycle Bill Savings**	**Program Bill Savings/ Cost Ratio**	**Per Home Average Lifecycle Bill Savings**	**Number of Participants**
2028	$15,606,054	$6,384,229	0.41	$ 218	29,303
2029	$16,074,235	$6,595,861	0.41	$ 225	29,303
2030	$16,556,462	$6,772,221	0.41	$ 231	29,303
2031	$17,053,156	$6,983,853	0.41	$ 238	29,303

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PY 2028 - 2031 ESA Table A-5: ESA and CARE Studies Budget

	Proposed Timelines and Budgets for Future Studies & Evaluation											
	ESA				CARE							
	2028	2029	2030	2031	2028	2029	2030	2031	[1] ESA Funded	[2] CARE Fund	SCG Total	Proposed Budget
Studies												
2028 low Income Needs Assessments*	$ 31,250				$ 31,250				$ 31,250	$ 31,250	$ 62,500	$ 250,000
2031 Low Income Needs Assessments	-		$ 31,250	$ 31,250	-		$ 31,250	$ 31,250	$ 62,500	$ 62,500	$ 125,000	$ 500,000
Impact Evaluations (2 studies): ESA Main and MFWB		$ 116,000	$ 117,000	$ 117,000	-				$ 350,000	$ -	$ 350,000	$ 1,400,000
Non-Energy Benefits Study + Tool Update		$ 62,500	$ 62,500		-				$ 125,000	$ -	$ 125,000	$ 500,000
IOU Evolving Study & Data Needs	-	$ 116,000	$ 117,000	$ 117,000	-				$ 350,000	$ -	$ 350,000	$ 350,000
SCG Portion (25%) for Statewide Studies	**$ 31,250**	**$ 294,500**	**$ 327,750**	**$ 265,250**	**$ 31,250**	**$ -**	**$ 31,250**	**$ 31,250**	**$ 918,750**	**$ 93,750**	**$ 1,012,500**	
Total - All IOUs												**$ 4,000,000**

Assumptions

Statewide low-income EM&V study budget payments are allocated as: 30% PG&E, 30% SCE, 25% SoCal Gas and 15%

*The 2028 budget includes the approved funds for the LINA 2028 initiative, as authorized in Decision D.21-06-015 (OP 167), allocating $62,500 for SoCalGas. Both studies will be funded through the ESA and CARE budgets and are scheduled to be conducted during Program Years 2027 and 2028.

For the 2031 LINA, assume expenditures are evenly allocated across the years 2030–2031

For impact evaluations & Non-Energy Benefits Study + Tool Update, assume expenditures are evenly distributed across the years 2028 to 2031.

For the IOU Evolving Study & Data Needs, assume spending is spread evenly across program years 2029, 2030, and 2031.

Southern California Gas Company
Table D-1: CARE/ESA Gas Rate impacts

Category [1] 2028 Customer Type	Average Rate Excluding CARE/ESA Surcharge	CARE Subsidy Portion of Rate	CARE Administration Portion of Rate	ESA Program Portion of Rate	ESA Program Administration Portion of Rate	Total CARE/ESA Surcharge	Average Rate Including CARE/ESA Surcharge
Residential (non CARE)	$0.03715	$0.04974	$0.00325	$0.05200	$0.00486	0.10986	0.14700
Residential (CARE)	$0.03715	$0.00000	$0.00000	$0.05200	$0.00486	0.05686	0.09401
Commercial [2]	$0.10965	$0.04974	$0.00325	$0.00000	$0.00000	0.05299	0.16264
Industrial [3]	$0.00896	$0.04974	$0.00325	$0.00000	$0.00000	0.05299	0.06195
Agricultural	NA	NA	NA	NA	NA	0.00000	NA
Lighting	NA	NA	NA	NA	NA	0.00000	NA
System	$0.03504	$0.04974	$0.00325	$0.02409	$0.00225	0.07933	0.11438

Category [1] 2029 Customer Type	Average Rate Excluding CARE/ESA Surcharge	CARE Subsidy Portion of Rate	CARE Administration Portion of Rate	ESA Program Portion of Rate	ESA Program Administration Portion of Rate	Total CARE/ESA Surcharge	Average Rate Including CARE/ESA Surcharge
Residential (non CARE)	$0.03715	$0.04773	$0.00333	$0.05354	$0.00496	0.10955	0.14669
Residential (CARE)	$0.03715	$0.00000	$0.00000	$0.05354	$0.00496	0.05849	0.09564
Commercial [2]	$0.10965	$0.04773	$0.00333	$0.00000	$0.00000	0.05105	0.16070
Industrial [3]	$0.00896	$0.04773	$0.00333	$0.00000	$0.00000	0.05105	0.06001
Agricultural	NA	NA	NA	NA	NA	0.00000	NA
Lighting	NA	NA	NA	NA	NA	0.00000	NA
System	$0.03547	$0.04773	$0.00333	$0.02480	$0.00230	0.07815	0.11362

Category [1] 2030 Customer Type	Average Rate Excluding CARE/ESA Surcharge	CARE Subsidy Portion of Rate	CARE Administration Portion of Rate	ESA Program Portion of Rate	ESA Program Administration Portion of Rate	Total CARE/ESA Surcharge	Average Rate Including CARE/ESA Surcharge
Residential (non CARE)	$0.03715	$0.04546	$0.00335	$0.05516	$0.00508	0.10905	0.14619
Residential (CARE)	$0.03715	$0.00000	$0.00000	$0.05516	$0.00508	0.06024	0.09739
Commercial [2]	$0.10965	$0.04546	$0.00335	$0.00000	$0.00000	0.04881	0.15846
Industrial [3]	$0.00896	$0.04546	$0.00335	$0.00000	$0.00000	0.04881	0.05777
Agricultural	NA	NA	NA	NA	NA	0.00000	NA
Lighting	NA	NA	NA	NA	NA	0.00000	NA
System	$0.03675	$0.04546	$0.00335	$0.02474	$0.00235	0.07590	0.11265

Category [1] 2031 Customer Type	Average Rate Excluding CARE/ESA Surcharge	CARE Subsidy Portion of Rate	CARE Administration Portion of Rate	ESA Program Portion of Rate	ESA Program Administration Portion of Rate	Total CARE/ESA Surcharge	Average Rate Including CARE/ESA Surcharge
Residential (non CARE)	$0.03715	$0.04298	$0.00348	$0.05675	$0.00524	0.10844	0.14559
Residential (CARE)	$0.03715	$0.00000	$0.00000	$0.05675	$0.00524	0.06199	0.09913
Commercial [2]	$0.10965	$0.04298	$0.00348	$0.00000	$0.00000	0.04646	0.15610
Industrial [3]	$0.00896	$0.04298	$0.00348	$0.00000	$0.00000	0.04646	0.05542
Agricultural	NA	NA	NA	NA	NA	0.00000	NA
Lighting	NA	NA	NA	NA	NA	0.00000	NA
System	$0.03643	$0.04298	$0.00348	$0.02629	$0.00243	0.07517	0.11160

The table above is based off of January 1, 2026 Public Purpose Program Surcharge rates.
[1] Category types will vary across IOUs.
[2] Core C/I- Core Commercial and Industrial Customers generally use smaller quantities of gas, and the utility purchases their gas.
[3] Noncore C/I-Non-Core Commercial and Industrial Customers are generally large gas users who purchase their own natural gas supplies for SoCalGas to transport.