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

Application No.: A.26-06-014/015

Exhibit No.: (SCG-14/SDGE-18-WP.1)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF LISA GIGLIOTTI
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY
AND
SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

SEPTEMBER 2026

CORPORATE CENTER ADMINISTRATION
TEST YEAR 2028 GENERAL RATE CASE
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CORPORATE CENTER ADMINISTRATION
TEST YEAR 2028 GENERAL RATE CASE
REVISED WORKPAPER INDEX
Witness: Lisa A. Gigliotti

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

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: I CORPORATE CENTER ADMINISTRATION
Workpaper: I Constant 2025
Unit of Measure: N/A

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	294	297	312	306	288	259	257	257	257	257	257
Labor Costs	$ 47,121	$ 48,436	$ 51,662	$ 57,330	$ 62,945	$ 62,488	$ 61,035	$ 61,334	$ 61,162	$ 61,017	$ 60,854
Non-Labor Costs	48,345	56,626	51,789	52,204	48,457	51,705	$ 53,092	61,013	62,435	62,959	63,674
Total Costs	**$ 95,466**	**$ 105,062**	**$ 103,451**	**$ 109,534**	**$ 111,402**	**$ 114,193**	**$ 114,126**	**$ 122,347**	**$ 123,597**	**$ 123,976**	**$ 124,528**
DIRECT ASSIGNMENTS											
SDG&E	$ 7,756	$ 11,368	$ 8,873	$ 7,622	$ 7,826	$ 7,141	$ 7,259	$ 7,657	$ 8,112	$ 8,124	$ 8,232
SoCalGas	6,410	9,245	7,486	7,165	6,518	5,640	5,868	5,852	6,181	6,105	6,149
Total Direct Assignments	**$ 14,166**	**$ 20,613**	**$ 16,359**	**$ 14,787**	**$ 14,344**	**$ 12,781**	**$ 13,127**	**$ 13,509**	**$ 14,293**	**$ 14,229**	**$ 14,381**
ALLOCATIONS											
SDG&E	$ 38,491	$ 39,809	$ 40,302	$ 44,328	$ 45,106	$ 49,059	$ 48,169	$ 55,300	$ 55,367	$ 55,435	$ 55,466
SoCalGas	42,809	44,640	46,790	50,419	51,952	52,353	52,830	53,538	53,937	54,311	54,682
Total Allocations	**$ 81,300**	**$ 84,449**	**$ 87,092**	**$ 94,747**	**$ 97,058**	**$ 101,412**	**$ 100,998**	**$ 108,838**	**$ 109,304**	**$ 109,747**	**$ 110,147**
BILLED COSTS											
SDG&E	$ 46,247	$ 51,177	$ 49,175	$ 51,950	$ 52,932	$ 56,200	$ 55,427	$ 62,958	$ 63,479	$ 63,559	$ 63,698
SoCalGas	49,219	53,885	54,276	57,584	$ 58,470	$ 57,993	$ 58,698	$ 59,389	60,118	60,416	60,831
Total Billed Costs	**$ 95,466**	**$ 105,062**	**$ 103,451**	**$ 109,534**	**$ 111,402**	**$ 114,193**	**$ 114,126**	**$ 122,347**	**$ 123,597**	**$ 123,976**	**$ 124,528**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: I CORPORATE CENTER ADMINISTRATION
Workpaper: I Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 52,932**	**$ 58,470**	**$ 111,402**	**288**
Salaries	*(2,637)*	*(2,429)*	*(5,066)*	
Benefits	*(4,114)*	*(4,609)*	*(8,723)*	
Auditing Fees	*(35)*	*(47)*	*(82)*	
Catering & Events	*(15)*	*(23)*	*(38)*	
Computer Software/Hardware	*(3)*	*(4)*	*(7)*	
Consulting	*50*	*66*	*116*	
Contract Labor	*58*	*28*	*86*	
Dues & Subscriptions	*17*	*15*	*32*	
Govt Fees & Taxes	*793*	*284*	*1,077*	
Other Non-Labor	*(58)*	*(61)*	*(119)*	
Printing Postage	*1*	*1*	*2*	
Rent Maintenance	*(201)*	*(72)*	*(274)*	
Training	*(193)*	*(262)*	*(455)*	
Travel	*4*	*2*	*6*	
Depreciation ROR	*(40)*	*(15)*	*(55)*	
Financing Bank Fees	*89*	*32*	*121*	
Direct Assignments	*(108)*	*(614)*	*(722)*	
Total	*(6,393)*	*(7,708)*	*(14,101)*	
Change in Allocation Rates 2025 - 2028	16,419	8,627	25,046	
Total Change from 2025	10,026	919	10,945	(31)
2028 - TEST YEAR	**$ 62,958**	**$ 59,389**	**$ 122,347**	**257**
Utility Allocation Rate	41.4%	39.8%	81.2%	
Allocations	$ 55,300	$ 53,538	$ 108,838	
Direct Assignments	7,657	5,852	13,509	
TOTAL 2028 ALLOCATIONS	**$ 62,958**	**$ 59,389**	**$ 122,347**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: I CORPORATE CENTER ADMINISTRATION
Workpaper: I Esc
Unit of Measure: N/A

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	294	297	312	306	288	259	257	257	257	257	257
Labor Costs	$ 47,121	$ 48,436	$ 51,662	$ 57,330	$ 62,945	$ 64,703	$ 65,458	$ 68,327	$ 70,364	$ 72,668	$ 75,072
Non-Labor Costs	48,345	56,626	51,789	52,204	48,457	52,203	54,076	62,496	64,456	65,589	66,954
Total Costs	**$ 95,466**	**$ 105,062**	**$ 103,451**	**$ 109,534**	**$ 111,402**	**$ 116,906**	**$ 119,534**	**$ 130,823**	**$ 134,820**	**$ 138,258**	**$ 142,025**
DIRECT ASSIGNMENTS											
SDG&E	$ 7,756	$ 11,368	$ 8,873	$ 7,622	$ 7,826	$ 7,163	$ 7,300	$ 7,717	$ 8,192	$ 8,226	$ 8,360
SoCalGas	6,410	9,245	7,486	7,165	6,518	5,661	5,907	5,910	6,260	6,207	6,277
Total Direct Assignments	**$ 14,166**	**$ 20,613**	**$ 16,359**	**$ 14,787**	**$ 14,344**	**$ 12,824**	**$ 13,207**	**$ 13,627**	**$ 14,452**	**$ 14,433**	**$ 14,637**
ALLOCATIONS											
SDG&E	$ 38,491	$ 39,809	$ 40,302	$ 44,328	$ 45,106	$ 50,342	$ 50,690	$ 59,406	$ 60,808	$ 62,347	$ 63,915
SoCalGas	42,809	44,640	46,790	50,419	51,952	53,740	55,637	57,791	59,561	61,478	63,474
Total Allocations	**$ 81,300**	**$ 84,449**	**$ 87,092**	**$ 94,747**	**$ 97,058**	**$ 104,082**	**$ 106,327**	**$ 117,197**	**$ 120,369**	**$ 123,825**	**$ 127,389**
BILLED COSTS											
SDG&E	$ 46,247	$ 51,177	$ 49,175	$ 51,950	$ 52,932	$ 57,504	$ 57,990	$ 67,123	$ 68,999	$ 70,573	$ 72,275
SoCalGas	49,219	53,885	54,276	57,584	58,470	59,402	61,544	63,700	65,821	67,685	69,750
Total Billed Costs	**$ 95,466**	**$ 105,062**	**$ 103,451**	**$ 109,534**	**$ 111,402**	**$ 116,906**	**$ 119,534**	**$ 130,823**	**$ 134,820**	**$ 138,258**	**$ 142,025**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti

Division: I CORPORATE CENTER ADMINISTRATION

Department: A-Finance

Workpaper: A Constant 2025

Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	171	172	182	180	166	144	142	142	142	142	142
Labor Costs	$ 15,862	$ 16,446	$ 18,153	$ 19,064	$ 19,443	$ 22,516	$ 21,638	$ 21,627	$ 21,623	$ 21,725	$ 21,816
Non-Labor Costs	11,624	10,376	13,043	13,173	12,023	14,119	14,298	14,392	14,468	14,520	14,560
Total Costs	**$ 27,486**	**$ 26,822**	**$ 31,196**	**$ 32,237**	**$ 31,466**	**$ 36,635**	**$ 35,936**	**$ 36,019**	**$ 36,091**	**$ 36,245**	**$ 36,376**
DIRECT ASSIGNMENTS											
SDG&E	$ 508	$ 463	$ 607	$ 707	$ 591	$ 595	$ 621	$ 619	$ 617	$ 615	$ 613
SoCalGas	546	480	737	921	808	548	585	587	589	592	594
Total Direct Assignments	**$ 1,054**	**$ 943**	**$ 1,344**	**$ 1,628**	**$ 1,399**	**$ 1,143**	**$ 1,206**	**$ 1,206**	**$ 1,206**	**$ 1,207**	**$ 1,207**
ALLOCATIONS											
SDG&E	$ 12,911	$ 12,801	$ 14,332	$ 14,865	$ 14,387	$ 17,466	$ 16,762	$ 16,713	$ 16,660	$ 16,661	$ 16,649
SoCalGas	13,521	13,079	15,520	15,743	15,680	18,027	17,967	18,100	18,225	18,377	18,521
Total Allocations	**$ 26,432**	**$ 25,880**	**$ 29,852**	**$ 30,608**	**$ 30,067**	**$ 35,492**	**$ 34,730**	**$ 34,813**	**$ 34,885**	**$ 35,039**	**$ 35,169**
BILLED COSTS											
SDG&E	$ 13,418	$ 13,264	$ 14,939	$ 15,572	$ 14,977	$ 18,061	$ 17,383	$ 17,332	$ 17,277	$ 17,276	$ 17,262
SoCalGas	14,068	13,559	16,257	16,664	16,489	18,575	18,552	18,687	18,814	18,968	19,115
Total Billed Costs	**$ 27,486**	**$ 26,823**	**$ 31,196**	**$ 32,236**	**$ 31,466**	**$ 36,635**	**$ 35,936**	**$ 36,019**	**$ 36,091**	**$ 36,245**	**$ 36,376**

Notes:
1) Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.
2) In excluding certain costs subject to AB 1167 from forecast, where Corporate Center excluded the entire cost center from BY 2025, the entire cost center was also automatically excluded from 2021–2024 actuals.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: A-Finance
Workpaper: A Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 14,977**	**$ 16,489**	**$ 31,466**	**166**
Salaries	*(2,035)*	*(1,629)*	*(3,664)*	
Auditing Fees	*(35)*	*(47)*	*(82)*	
Catering & Events	*-*	*(1)*	*(1)*	
Computer Software/Hardware	*(3)*	*(4)*	*(7)*	
Consulting	*50*	*67*	*117*	
Contract Labor	*40*	*22*	*62*	
Dues & Subscriptions	*17*	*15*	*32*	
Other Non-Labor	*(58)*	*(61)*	*(119)*	
Telecom	*(1)*	*(1)*	*(2)*	
Training	*5*	*4*	*9*	
Travel	*6*	*4*	*10*	
Direct Assignments	*29*	*(221)*	*(192)*	
Reclassifications	*0*	*1*	*1*	
Total	*(1,985)*	*(1,851)*	*(3,836)*	
Change in Allocation Rates 2025 - 2028	4,339	4,050	8,389	
Total Change from 2025	2,354	2,199	4,553	(24)
2028 - TEST YEAR	**$ 17,332**	**$ 18,687**	**$ 36,019**	**142**
Utility Allocation Rate	45.1%	48.6%	93.7%	
Allocations	$ 16,713	$ 18,100	$ 34,813	
Direct Assignments	619	587	1,206	
TOTAL 2028 ALLOCATIONS	**$ 17,332**	**$ 18,687**	**$ 36,019**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: A-Finance
Workpaper: A Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	171	172	182	180	166	144	142	142	142	142	142
Labor Costs	$ 15,862	$ 16,446	$ 18,153	$ 19,064	$ 19,443	$ 23,230	$ 23,041	$ 23,732	$ 24,426	$ 25,260	$ 26,114
Non-Labor Costs	11,624	10,376	13,043	13,173	12,023	14,383	14,817	15,166	15,525	15,900	16,282
Total Costs	**$ 27,486**	**$ 26,822**	**$ 31,196**	**$ 32,237**	**$ 31,466**	**$ 37,613**	**$ 37,858**	**$ 38,898**	**$ 39,951**	**$ 41,160**	**$ 42,396**
DIRECT ASSIGNMENTS											
SDG&E	$ 508	$ 463	$ 607	$ 707	$ 591	$ 606	$ 644	$ 653	$ 662	$ 673	$ 685
SoCalGas	546	480	737	921	808	559	607	619	633	648	664
Total Direct Assignments	**$ 1,054**	**$ 943**	**$ 1,344**	**$ 1,628**	**$ 1,399**	**$ 1,165**	**$ 1,251**	**$ 1,272**	**$ 1,295**	**$ 1,321**	**$ 1,349**
ALLOCATIONS											
SDG&E	$ 12,911	$ 12,801	$ 14,332	$ 14,865	$ 14,387	$ 17,941	$ 17,678	$ 18,079	$ 18,482	$ 18,970	$ 19,462
SoCalGas	13,521	13,079	15,520	15,743	15,680	18,508	18,929	19,547	20,175	20,868	21,585
Total Allocations	**$ 26,432**	**$ 25,880**	**$ 29,852**	**$ 30,608**	**$ 30,067**	**$ 36,449**	**$ 36,607**	**$ 37,626**	**$ 38,657**	**$ 39,838**	**$ 41,047**
BILLED COSTS											
SDG&E	$ 13,418	$ 13,264	$ 14,939	$ 15,572	$ 14,977	$ 18,546	$ 18,322	$ 18,732	$ 19,144	$ 19,644	$ 20,147
SoCalGas	14,068	13,559	16,257	16,664	16,489	19,067	19,536	20,166	20,807	21,516	22,249
Total Billed Costs	**$ 27,486**	**$ 26,823**	**$ 31,196**	**$ 32,236**	**$ 31,466**	**$ 37,613**	**$ 37,858**	**$ 38,898**	**$ 39,951**	**$ 41,160**	**$ 42,396**

Notes:
1) Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.
2) In excluding certain costs subject to AB 1167 from forecast, where Corporate Center excluded the entire cost center from BY 2025, the entire cost center was also automatically excluded from 2021–2024 actuals.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Workpaper: A-1 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	50	49	52	49	47	47	47	47	47	47	47
Labor Costs	$ 4,313	$ 4,676	$ 4,863	$ 4,981	$ 4,910	$ 6,836	$ 6,666	$ 6,675	$ 6,691	$ 6,712	$ 6,738
Non-Labor Costs	7,844	6,492	8,806	8,937	8,835	10,358	10,535	10,629	10,705	10,758	10,797
Total Costs	**$ 12,157**	**$ 11,168**	**$ 13,669**	**$ 13,918**	**$ 13,745**	**$ 17,194**	**$ 17,201**	**$ 17,304**	**$ 17,396**	**$ 17,470**	**$ 17,535**
DIRECT ASSIGNMENTS											
SDG&E	$ 134	$ 78	$ 164	$ 300	$ 167	$ 199	$ 228	$ 226	$ 225	$ 223	$ 221
SoCalGas	44	55	410	432	490	232	266	268	269	271	272
Total Direct Assignments	**$ 178**	**$ 133**	**$ 574**	**$ 732**	**$ 657**	**$ 431**	**$ 494**	**$ 494**	**$ 494**	**$ 494**	**$ 493**
ALLOCATIONS											
SDG&E	$ 5,205	$ 4,775	$ 5,492	$ 5,587	$ 5,538	$ 7,307	$ 7,082	$ 7,069	$ 7,053	$ 7,027	$ 6,998
SoCalGas	6,774	6,260	7,602	7,598	7,549	9,455	9,625	9,741	9,850	9,948	10,043
Total Allocations	**$ 11,979**	**$ 11,035**	**$ 13,094**	**$ 13,185**	**$ 13,087**	**$ 16,763**	**$ 16,707**	**$ 16,810**	**$ 16,903**	**$ 16,975**	**$ 17,041**
BILLED COSTS											
SDG&E	$ 5,339	$ 4,853	$ 5,656	$ 5,887	$ 5,705	$ 7,506	$ 7,310	$ 7,295	$ 7,277	$ 7,250	$ 7,220
SoCalGas	6,819	6,315	8,013	8,031	8,040	9,686	9,891	10,009	10,119	10,219	10,316
Total Billed Costs	**$ 12,158**	**$ 11,168**	**$ 13,669**	**$ 13,918**	**$ 13,745**	**$ 17,193**	**$ 17,201**	**$ 17,304**	**$ 17,396**	**$ 17,469**	**$ 17,536**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Workpaper: A-1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**5,705**	**$ 8,040**	**$ 13,745**	**47**
Salaries	*51*	*91*	*142*	
Auditing Fees	*(35)*	*(47)*	*(82)*	
Consulting	*50*	*67*	*117*	
Direct Assignments	*60*	*(222)*	*(162)*	
Total	*126*	*(111)*	*15*	
Change in Allocation Rates 2025 - 2028	1,465	2,080	3,545	
Total Change from 2025	1,591	1,969	3,560	-
2028 - TEST YEAR	**7,295**	**$ 10,009**	**$ 17,304**	**47**
Utility Allocation Rate	40.0%	55.2%	95.1%	
Allocations	7,069	$ 9,741	$ 16,810	
Direct Assignments	226	268	494	
TOTAL 2028 ALLOCATIONS	**7,295**	**$ 10,009**	**$ 17,304**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Workpaper: A-1 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	50	49	52	49	47	47	47	47	47	47	47
Labor Costs	$ 4,313	$ 4,676	$ 4,863	$ 4,981	$ 4,910	$ 7,053	$ 7,100	$ 7,327	$ 7,560	$ 7,806	$ 8,067
Non-Labor Costs	7,844	6,492	8,806	8,937	8,835	10,551	10,918	11,201	11,488	11,780	12,075
Total Costs	**$ 12,157**	**$ 11,168**	**$ 13,669**	**$ 13,918**	**$ 13,745**	**$ 17,604**	**$ 18,018**	**$ 18,528**	**$ 19,048**	**$ 19,586**	**$ 20,142**
DIRECT ASSIGNMENTS											
SDG&E	$ 134	$ 78	$ 164	$ 300	$ 167	$ 203	$ 236	$ 238	$ 241	$ 244	$ 248
SoCalGas	44	55	410	432	490	236	276	282	289	297	305
Total Direct Assignments	**$ 178**	**$ 133**	**$ 574**	**$ 732**	**$ 657**	**$ 439**	**$ 512**	**$ 520**	**$ 530**	**$ 541**	**$ 553**
ALLOCATIONS											
SDG&E	$ 5,205	$ 4,775	$ 5,492	$ 5,587	$ 5,538	$ 7,482	$ 7,419	$ 7,570	$ 7,724	$ 7,880	$ 8,041
SoCalGas	6,774	6,260	7,602	7,598	7,549	9,683	10,087	10,438	10,794	11,164	11,548
Total Allocations	**$ 11,979**	**$ 11,035**	**$ 13,094**	**$ 13,185**	**$ 13,087**	**$ 17,165**	**$ 17,506**	**$ 18,008**	**$ 18,518**	**$ 19,044**	**$ 19,589**
BILLED COSTS											
SDG&E	$ 5,339	$ 4,853	$ 5,656	$ 5,887	$ 5,705	$ 7,685	$ 7,655	$ 7,809	$ 7,965	$ 8,124	$ 8,289
SoCalGas	6,819	6,315	8,013	8,031	8,040	9,919	10,363	10,720	11,083	11,461	11,853
Total Billed Costs	**$ 12,158**	**$ 11,168**	**$ 13,669**	**$ 13,918**	**$ 13,745**	**$ 17,604**	**$ 18,018**	**$ 18,528**	**$ 19,048**	**$ 19,585**	**$ 20,142**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0054-Assistant Controller
Workpaper: A-1.1 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	2	2	2	2	2	2	2	2	2	2	2
Labor Costs	$ 250	$ 245	$ 359	$ 322	$ 215	$ 329	$ 329	$ 329	$ 330	$ 331	$ 332
Non-Labor Costs	23	23	97	36	23	27	27	27	27	27	27
Total Costs	**$ 273**	**$ 268**	**$ 456**	**$ 358**	**$ 237**	**$ 356**	**$ 356**	**$ 356**	**$ 357**	**$ 358**	**$ 359**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	70	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ 70**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 122	$ 118	$ 165	$ 154	$ 102	$ 158	$ 153	$ 151	$ 151	$ 150	$ 150
SoCalGas	151	149	221	204	135	198	203	205	206	209	211
Total Allocations	**$ 273**	**$ 268**	**$ 386**	**$ 358**	**$ 237**	**$ 356**	**$ 356**	**$ 356**	**$ 357**	**$ 359**	**$ 360**
BILLED COSTS											
SDG&E	$ 122	$ 118	$ 165	$ 154	$ 102	$ 158	$ 153	$ 151	$ 151	$ 150	$ 150
SoCalGas	151	149	291	204	135	198	203	205	206	209	211
Total Billed Costs	**$ 273**	**$ 268**	**$ 456**	**$ 358**	**$ 237**	**$ 356**	**$ 356**	**$ 356**	**$ 357**	**$ 359**	**$ 360**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0054-Assistant Controller
Workpaper: A-1.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 102**	**$ 135**	**$ 237**	**2**
Salaries	*31*	*43*	*74*	
Total	*31*	*43*	*74*	
Change in Allocation Rates 2025 - 2028	18	27	46	
Total Change from 2025	49	70	120	-
2028 - TEST YEAR	**$ 151**	**$ 205**	**$ 356**	**2**
MFBASIC	40.3%	54.3%	94.7%	
Allocations	151	205	356	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 151**	**$ 205**	**$ 356**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0054-Assistant Controller
Workpaper: A-1.1 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	2	2	2	2	2	2	2	2	2	2	2
Labor Costs	$ 250	$ 245	$ 359	$ 322	$ 215	$ 340	$ 350	$ 361	$ 373	$ 385	$ 398
Non-Labor Costs	23	23	97	36	23	27	28	28	29	29	30
Total Costs	**$ 273**	**$ 268**	**$ 456**	**$ 358**	**$ 237**	**$ 368**	**$ 378**	**$ 390**	**$ 402**	**$ 415**	**$ 428**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	70	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**70**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 122	$ 118	$ 165	$ 154	$ 102	$ 163	$ 162	$ 166	$ 170	$ 174	$ 178
SoCalGas	151	149	221	204	135	205	216	224	232	241	251
Total Allocations	**$ 273**	**$ 268**	**$ 386**	**$ 358**	**$ 237**	**$ 368**	**$ 378**	**$ 390**	**$ 402**	**$ 415**	**$ 428**
BILLED COSTS											
SDG&E	$ 122	$ 118	$ 165	$ 154	$ 102	$ 163	$ 162	$ 166	$ 170	$ 174	$ 178
SoCalGas	151	149	291	204	135	205	216	224	232	241	251
Total Billed Costs	**$ 273**	**$ 268**	**$ 456**	**$ 358**	**$ 237**	**$ 368**	**$ 378**	**$ 390**	**$ 402**	**$ 415**	**$ 428**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0347-Technical Accounting, Advisory & Policies
Workpaper: A-1.2 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	5	4	4	4	4	4	4	4	4	4	4
Labor Costs	$ 490	$ 548	$ 532	$ 514	$ 534	$ 694	$ 692	$ 693	$ 695	$ 697	$ 701
Non-Labor Costs	101	30	8	6	12	15	16	16	16	15	15
Total Costs	**$ 591**	**$ 578**	**$ 541**	**$ 519**	**$ 546**	**$ 709**	**$ 708**	**$ 709**	**$ 711**	**$ 712**	**$ 716**
DIRECT ASSIGNMENTS											
SDG&E	-	-	-	-	-	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
SoCalGas	-	-	-	-	-	1	1	1	1	1	1
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**
ALLOCATIONS											
SDG&E	$ 263	$ 255	$ 231	$ 223	$ 235	$ 313	$ 304	$ 301	$ 300	$ 298	$ 297
SoCalGas	328	322	310	296	311	395	402	406	410	414	418
Total Allocations	**$ 591**	**$ 578**	**$ 541**	**$ 519**	**$ 546**	**$ 708**	**$ 706**	**$ 707**	**$ 710**	**$ 712**	**$ 715**
BILLED COSTS											
SDG&E	$ 263	$ 255	$ 231	$ 223	$ 235	$ 314	$ 304	$ 302	$ 300	$ 298	$ 298
SoCalGas	328	322	310	296	311	396	403	407	411	414	419
Total Billed Costs	**$ 591**	**$ 578**	**$ 541**	**$ 519**	**$ 546**	**$ 710**	**$ 707**	**$ 709**	**$ 711**	**$ 712**	**$ 717**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0347-Technical Accounting, Advisory & Policies
Workpaper: A-1.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 235**	**$ 311**	**$ 546**	**4**
Salaries	*20*	*27*	*48*	
Direct Assignments	*1*	*1*	*1*	
Total	*21*	*28*	*49*	
Change in Allocation Rates 2025 - 2028	47	68	115	
Total Change from 2025	68	96	164	-
2028 - TEST YEAR	**$ 302**	**$ 407**	**$ 709**	**4**
MFBASIC	40.3%	54.3%	94.7%	
Allocations	$ 301	$ 406	$ 708	
Direct Assignments	1	1	1	
TOTAL 2028 ALLOCATIONS	**$ 302**	**$ 407**	**$ 709**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0347-Technical Accounting, Advisory & Policies
Workpaper: A-1.2 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	5	4	4	4	4	4	4	4	4	4	4
Labor Costs	$ 490	$ 548	$ 532	$ 514	$ 534	$ 716	$ 737	$ 761	$ 785	$ 811	$ 839
Non-Labor Costs	101	30	8	6	12	16	16	16	17	17	17
Total Costs	**$ 591**	**$ 578**	**$ 541**	**$ 519**	**$ 546**	**$ 732**	**$ 753**	**$ 777**	**$ 802**	**$ 828**	**$ 856**
DIRECT ASSIGNMENTS											
SDG&E	-	-	-	-	-	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
SoCalGas	-	-	-	-	-	1	1	1	1	1	1
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1**	**$ 2**	**$ 2**	**$ 2**	**$ 2**	**$ 2**
ALLOCATIONS											
SDG&E	$ 263	$ 255	$ 231	$ 223	$ 235	$ 324	$ 323	$ 330	$ 338	$ 346	$ 355
SoCalGas	328	322	310	296	311	407	429	445	462	480	500
Total Allocations	**$ 591**	**$ 578**	**$ 541**	**$ 519**	**$ 546**	**$ 730**	**$ 752**	**$ 776**	**$ 800**	**$ 827**	**$ 854**
BILLED COSTS											
SDG&E	$ 263	$ 255	$ 231	$ 223	$ 235	$ 324	$ 324	$ 331	$ 339	$ 347	$ 355
SoCalGas	328	322	310	296	311	408	429	446	463	481	501
Total Billed Costs	**$ 591**	**$ 578**	**$ 541**	**$ 519**	**$ 546**	**$ 732**	**$ 753**	**$ 777**	**$ 802**	**$ 828**	**$ 856**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0051-Corporate Accounting
Workpaper: A-1.3 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	13	13	13	11	10	10	10	10	10	10	10
Labor Costs	$ 692	$ 720	$ 724	$ 669	$ 664	$ 1,443	$ 1,363	$ 1,366	$ 1,369	$ 1,374	$ 1,380
Non-Labor Costs	135	77	36	24	23	44	44	44	44	44	44
Total Costs	**$ 827**	**$ 797**	**$ 760**	**$ 693**	**$ 688**	**$ 1,487**	**$ 1,407**	**$ 1,410**	**$ 1,413**	**$ 1,418**	**$ 1,424**
DIRECT ASSIGNMENTS											
SDG&E	$ 18	$ 32	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	23	15	-	1	-	-	-	-	-	-	-
Total Direct Assignments	**$ 41**	**$ 47**	**$ 1**	**$ 2**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 348	$ 329	$ 321	$ 298	$ 295	$ 658	$ 605	$ 600	$ 597	$ 594	$ 591
SoCalGas	437	421	438	393	393	828	802	809	816	824	833
Total Allocations	**$ 785**	**$ 750**	**$ 759**	**$ 691**	**$ 688**	**$ 1,487**	**$ 1,407**	**$ 1,410**	**$ 1,413**	**$ 1,418**	**$ 1,424**
BILLED COSTS											
SDG&E	$ 366	$ 361	$ 322	$ 299	$ 295	$ 658	$ 605	$ 600	$ 597	$ 594	$ 591
SoCalGas	460	436	438	394	393	828	802	809	816	824	833
Total Billed Costs	**$ 827**	**$ 797**	**$ 760**	**$ 693**	**$ 688**	**$ 1,487**	**$ 1,407**	**$ 1,410**	**$ 1,413**	**$ 1,418**	**$ 1,424**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0051-Corporate Accounting
Workpaper: A-1.3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 295**	**$ 393**	**$ 688**	**10**
Salaries	*(14)*	*(19)*	*(31)*	
Total	*(14)*	*(19)*	*(32)*	
Change in Allocation Rates 2025 - 2028	319	435	754	
Total Change from 2025	305	416	722	-
2028 - TEST YEAR	**$ 600**	**$ 809**	**$ 1,410**	**10**
MFBASIC	40.3%	54.3%	94.7%	
Allocations	$ 600	$ 809	$ 1,410	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 600**	**$ 809**	**$ 1,410**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0051-Corporate Accounting
Workpaper: A-1.3 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	13	13	13	11	10	10	10	10	10	10	10
Labor Costs	$ 692	$ 720	$ 724	$ 669	$ 664	$ 1,489	$ 1,452	$ 1,499	$ 1,547	$ 1,598	$ 1,652
Non-Labor Costs	135	77	36	24	23	45	45	46	47	48	49
Total Costs	**$ 827**	**$ 797**	**$ 760**	**$ 693**	**$ 688**	**$ 1,533**	**$ 1,497**	**$ 1,545**	**$ 1,594**	**$ 1,646**	**$ 1,701**
DIRECT ASSIGNMENTS											
SDG&E	$ 18	$ 32	-	$ 1	-	-	-	-	-	-	-
SoCalGas	23	15	-	1	-	-	-	-	-	-	-
Total Direct Assignments	**$ 41**	**$ 47**	**$ 1**	**$ 2**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 348	$ 329	$ 321	$ 298	$ 295	$ 679	$ 643	$ 658	$ 673	$ 689	$ 706
SoCalGas	437	421	438	393	393	854	854	887	921	957	995
Total Allocations	**$ 785**	**$ 750**	**$ 759**	**$ 691**	**$ 688**	**$ 1,533**	**$ 1,497**	**$ 1,545**	**$ 1,594**	**$ 1,646**	**$ 1,701**
BILLED COSTS											
SDG&E	$ 366	$ 361	$ 322	$ 299	$ 295	$ 679	$ 643	$ 658	$ 673	$ 689	$ 706
SoCalGas	460	436	438	394	393	854	854	887	921	957	995
Total Billed Costs	**$ 827**	**$ 797**	**$ 760**	**$ 693**	**$ 688**	**$ 1,533**	**$ 1,497**	**$ 1,545**	**$ 1,594**	**$ 1,646**	**$ 1,701**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0137-HR Accounting
Workpaper: A-1.4 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	5	6	6	6	7	7	7	7	7	7	7
Labor Costs	$ 700	$ 680	$ 697	$ 723	$ 761	$ 915	$ 911	$ 913	$ 915	$ 918	$ 923
Non-Labor Costs	13	137	17	13	6	6	6	6	6	6	6
Total Costs	**$ 713**	**$ 817**	**$ 714**	**$ 736**	**$ 766**	**$ 921**	**$ 917**	**$ 919**	**$ 921**	**$ 924**	**$ 929**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 259	$ 301	$ 254	$ 264	$ 276	$ 336	$ 334	$ 335	$ 337	$ 337	$ 339
SoCalGas	454	516	460	472	490	584	582	583	585	587	589
Total Allocations	**$ 713**	**$ 817**	**$ 714**	**$ 736**	**$ 766**	**$ 921**	**$ 917**	**$ 919**	**$ 921**	**$ 924**	**$ 928**
BILLED COSTS											
SDG&E	$ 259	$ 301	$ 254	$ 264	$ 276	$ 336	$ 334	$ 335	$ 337	$ 337	$ 339
SoCalGas	454	516	460	472	490	584	582	583	585	587	589
Total Billed Costs	**$ 713**	**$ 817**	**$ 714**	**$ 736**	**$ 766**	**$ 921**	**$ 917**	**$ 919**	**$ 921**	**$ 924**	**$ 928**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0137-HR Accounting
Workpaper: A-1.4 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 276**	**$ 490**	**$ 766**	**7**
Salaries	*40*	*69*	*110*	
Total	*40*	*69*	*110*	
Change in Allocation Rates 2025 - 2028	19	23	42	
Total Change from 2025	59	92	152	-
2028 - TEST YEAR	**$ 335**	**$ 583**	**$ 919**	**7**
CBFTE	36.4%	63.4%	99.8%	
Allocations	$ 335	$ 583	$ 919	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 335**	**$ 583**	**$ 919**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0137-HR Accounting
Workpaper: A-1.4 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	5	6	6	6	7	7	7	7	7	7	7
Labor Costs	$ 700	$ 680	$ 697	$ 723	$ 761	$ 944	$ 970	$ 1,002	$ 1,034	$ 1,068	$ 1,105
Non-Labor Costs	13	137	17	13	6	6	6	6	6	6	7
Total Costs	**$ 713**	**$ 817**	**$ 714**	**$ 736**	**$ 766**	**$ 950**	**$ 976**	**$ 1,008**	**$ 1,040**	**$ 1,075**	**$ 1,111**
DIRECT ASSIGNMENTS											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 259	$ 301	$ 254	$ 264	$ 276	$ 347	$ 356	$ 368	$ 380	$ 392	$ 405
SoCalGas	454	516	460	472	490	603	620	640	661	683	706
Total Allocations	**$ 713**	**$ 817**	**$ 714**	**$ 736**	**$ 766**	**$ 950**	**$ 976**	**$ 1,008**	**$ 1,040**	**$ 1,075**	**$ 1,111**
BILLED COSTS											
SDG&E	$ 259	$ 301	$ 254	$ 264	$ 276	$ 347	$ 356	$ 368	$ 380	$ 392	$ 405
SoCalGas	454	516	460	472	490	603	620	640	661	683	706
Total Billed Costs	**$ 713**	**$ 817**	**$ 714**	**$ 736**	**$ 766**	**$ 950**	**$ 976**	**$ 1,008**	**$ 1,040**	**$ 1,075**	**$ 1,111**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0193-Employee Benefit Plan Financial Reporting
Workpaper: A-1.5 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	4	3	4	3	4	4	4	4	4	4	4
Labor Costs	$ 497	$ 481	$ 479	$ 466	$ 475	$ 557	$ 554	$ 556	$ 557	$ 559	$ 561
Non-Labor Costs	19	14	48	23	37	39	39	39	39	39	39
Total Costs	**$ 516**	**$ 495**	**$ 526**	**$ 489**	**$ 512**	**$ 596**	**$ 593**	**$ 595**	**$ 596**	**$ 598**	**$ 600**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 187	$ 182	$ 187	$ 176	$ 185	$ 217	$ 217	$ 217	$ 218	$ 219	$ 220
SoCalGas	328	313	339	314	327	379	377	378	379	380	382
Total Allocations	**$ 516**	**$ 495**	**$ 526**	**$ 489**	**$ 512**	**$ 596**	**$ 594**	**$ 595**	**$ 597**	**$ 599**	**$ 601**
BILLED COSTS											
SDG&E	$ 187	$ 182	$ 187	$ 176	$ 185	$ 217	$ 217	$ 217	$ 218	$ 219	$ 220
SoCalGas	328	313	339	314	327	379	377	378	379	380	382
Total Billed Costs	**$ 516**	**$ 495**	**$ 526**	**$ 489**	**$ 512**	**$ 596**	**$ 594**	**$ 595**	**$ 597**	**$ 599**	**$ 601**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0193-Employee Benefit Plan Financial Reporting
Workpaper: A-1.5 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 185**	**$ 327**	**$ 512**	**4**
Salaries	*20*	*35*	*55*	
Total	*20*	*35*	*55*	
Change in Allocation Rates 2025 - 2028	13	16	29	
Total Change from 2025	33	51	84	-
2028 - TEST YEAR	**$ 217**	**$ 378**	**$ 595**	**4**
CBFTE	36.4%	63.4%	99.8%	
Allocations	$ 217	$ 378	$ 595	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 217**	**$ 378**	**$ 595**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0193-Employee Benefit Plan Financial Reporting
Workpaper: A-1.5 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	3	4	3	4	4	4	4	4	4	4
Labor Costs	$ 497	$ 481	$ 479	$ 466	$ 475	$ 575	$ 590	$ 610	$ 629	$ 650	$ 672
Non-Labor Costs	19	14	48	23	37	40	41	41	42	43	44
Total Costs	**$ 516**	**$ 495**	**$ 526**	**$ 489**	**$ 512**	**$ 615**	**$ 631**	**$ 651**	**$ 672**	**$ 693**	**$ 716**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 187	$ 182	$ 187	$ 176	$ 185	$ 225	$ 230	$ 238	$ 245	$ 253	$ 261
SoCalGas	328	313	339	314	327	390	401	413	426	440	455
Total Allocations	**$ 516**	**$ 495**	**$ 526**	**$ 489**	**$ 512**	**$ 615**	**$ 631**	**$ 651**	**$ 672**	**$ 693**	**$ 716**
BILLED COSTS											
SDG&E	$ 187	$ 182	$ 187	$ 176	$ 185	$ 225	$ 230	$ 238	$ 245	$ 253	$ 261
SoCalGas	328	313	339	314	327	390	401	413	426	440	455
Total Billed Costs	**$ 516**	**$ 495**	**$ 526**	**$ 489**	**$ 512**	**$ 615**	**$ 631**	**$ 651**	**$ 672**	**$ 693**	**$ 716**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0047-Financial Reporting
Workpaper: A-1.6 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	17	15	16	16	15	15	15	15	15	15	15
Labor Costs	$ 1,456	$ 1,708	$ 1,581	$ 1,776	$ 1,736	$ 2,114	$ 2,035	$ 2,037	$ 2,039	$ 2,044	$ 2,050
Non-Labor Costs	545	462	662	649	580	690	692	691	691	691	691
Total Costs	**$ 2,001**	**$ 2,169**	**$ 2,243**	**$ 2,425**	**$ 2,316**	**$ 2,804**	**$ 2,727**	**$ 2,728**	**$ 2,730**	**$ 2,735**	**$ 2,741**
DIRECT ASSIGNMENTS											
SDG&E	$ 1	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	1	1	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ 1**	**$ 2**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 890	$ 957	$ 956	$ 1,043	$ 996	$ 1,243	$ 1,172	$ 1,162	$ 1,153	$ 1,145	$ 1,138
SoCalGas	1,110	1,210	1,287	1,382	1,320	1,562	1,555	1,566	1,577	1,589	1,602
Total Allocations	**$ 2,000**	**$ 2,168**	**$ 2,243**	**$ 2,425**	**$ 2,316**	**$ 2,805**	**$ 2,727**	**$ 2,728**	**$ 2,730**	**$ 2,735**	**$ 2,741**
BILLED COSTS											
SDG&E	$ 890	$ 958	$ 956	$ 1,043	$ 996	$ 1,243	$ 1,172	$ 1,162	$ 1,153	$ 1,145	$ 1,138
SoCalGas	1,111	1,211	1,287	1,382	1,320	1,562	1,555	1,566	1,577	1,589	1,602
Total Billed Costs	**$ 2,001**	**$ 2,169**	**$ 2,243**	**$ 2,425**	**$ 2,316**	**$ 2,805**	**$ 2,727**	**$ 2,728**	**$ 2,730**	**$ 2,735**	**$ 2,741**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0047-Financial Reporting
Workpaper: A-1.6 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 996**	**$ 1,320**	**$ 2,316**	**15**
Salaries	*(14)*	*(19)*	*(33)*	
Total	*(14)*	*(19)*	*(33)*	
Change in Allocation Rates 2025 - 2028	180	264	444	
Total Change from 2025	166	245	411	-
2028 - TEST YEAR	**$ 1,162**	**$ 1,566**	**$ 2,728**	**15**
MFBASIC	40.3%	54.3%	94.7%	
Allocations	$ 1,162	$ 1,566	$ 2,728	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 1,162**	**$ 1,566**	**$ 2,728**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0047-Financial Reporting
Workpaper: A-1.6 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	17	15	16	16	15	15	15	15	15	15	15
Labor Costs	$ 1,456	$ 1,708	$ 1,581	$ 1,776	$ 1,736	$ 2,180	$ 2,168	$ 2,235	$ 2,304	$ 2,377	$ 2,454
Non-Labor Costs	545	462	662	649	580	703	717	729	742	757	773
Total Costs	**$ 2,001**	**$ 2,169**	**$ 2,243**	**$ 2,425**	**$ 2,316**	**$ 2,884**	**$ 2,885**	**$ 2,964**	**$ 3,046**	**$ 3,134**	**$ 3,227**
DIRECT ASSIGNMENTS											
SDG&E	$ 1	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	1	1	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ 1**	**$ 2**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 890	$ 957	$ 956	$ 1,043	$ 996	$ 1,277	$ 1,240	$ 1,263	$ 1,287	$ 1,312	$ 1,340
SoCalGas	1,110	1,210	1,287	1,382	1,320	1,606	1,645	1,701	1,759	1,821	1,887
Total Allocations	**$ 2,000**	**$ 2,168**	**$ 2,243**	**$ 2,425**	**$ 2,316**	**$ 2,884**	**$ 2,885**	**$ 2,964**	**$ 3,046**	**$ 3,134**	**$ 3,227**
BILLED COSTS											
SDG&E	$ 890	$ 958	$ 956	$ 1,043	$ 996	$ 1,277	$ 1,240	$ 1,263	$ 1,287	$ 1,312	$ 1,340
SoCalGas	1,111	1,211	1,287	1,382	1,320	1,606	1,645	1,701	1,759	1,821	1,887
Total Billed Costs	**$ 2,001**	**$ 2,169**	**$ 2,243**	**$ 2,425**	**$ 2,316**	**$ 2,884**	**$ 2,885**	**$ 2,964**	**$ 3,046**	**$ 3,134**	**$ 3,227**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0342-Financial Systems & Transformation
Workpaper: A-1.7 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	4	6	7	7	5	5	5	5	5	5	5
Labor Costs	$ 227	$ 294	$ 491	$ 511	$ 525	$ 784	$ 781	$ 783	$ 785	$ 788	$ 791
Non-Labor Costs	554	740	882	862	900	1,128	1,192	1,192	1,192	1,192	1,192
Total Costs	**$ 782**	**$ 1,034**	**$ 1,373**	**$ 1,373**	**$ 1,425**	**$ 1,912**	**$ 1,973**	**$ 1,975**	**$ 1,977**	**$ 1,980**	**$ 1,983**
DIRECT ASSIGNMENTS											
SDG&E	$ 115	$ 45	$ 64	$ 187	$ 150	$ 198	$ 227	$ 225	$ 224	$ 222	$ 221
SoCalGas	20	39	220	406	450	231	265	267	268	270	272
Total Direct Assignments	**$ 136**	**$ 84**	**$ 284**	**$ 593**	**$ 599**	**$ 429**	**$ 492**	**$ 492**	**$ 492**	**$ 492**	**$ 492**
ALLOCATIONS											
SDG&E	$ 287	$ 420	$ 464	$ 336	$ 355	$ 657	$ 636	$ 631	$ 627	$ 623	$ 619
SoCalGas	359	530	625	445	470	826	845	851	857	864	872
Total Allocations	**$ 646**	**$ 950**	**$ 1,089**	**$ 781**	**$ 825**	**$ 1,483**	**$ 1,481**	**$ 1,483**	**$ 1,484**	**$ 1,488**	**$ 1,491**
BILLED COSTS											
SDG&E	$ 402	$ 465	$ 528	$ 523	$ 505	$ 855	$ 863	$ 857	$ 851	$ 845	$ 839
SoCalGas	379	570	845	851	920	1,057	1,110	1,118	1,126	1,134	1,143
Total Billed Costs	**$ 782**	**$ 1,034**	**$ 1,373**	**$ 1,373**	**$ 1,425**	**$ 1,912**	**$ 1,973**	**$ 1,976**	**$ 1,977**	**$ 1,980**	**$ 1,982**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0342-Financial Systems & Transformation
Workpaper: A-1.7 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 505**	**$ 920**	**$ 1,425**	**5**
Salaries	*(34)*	*(45)*	*(79)*	
Direct Assignments	*76*	*(183)*	*(107)*	
Total	*42*	*(228)*	*(186)*	
Change in Allocation Rates 2025 - 2028	310	426	737	
Total Change from 2025	352	198	551	-
2028 - TEST YEAR	**$ 857**	**$ 1,118**	**$ 1,976**	**5**
MFBASIC	40.3%	54.3%	94.7%	
Allocations	$ 631	$ 851	$ 1,483	
Direct Assignments	225	267	492	
TOTAL 2028 ALLOCATIONS	**$ 857**	**$ 1,118**	**$ 1,976**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0342-Financial Systems & Transformation
Workpaper: A-1.7 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	4	6	7	7	5	5	5	5	5	5	5
Labor Costs	$ 227	$ 294	$ 491	$ 511	$ 525	$ 809	$ 832	$ 859	$ 887	$ 916	$ 947
Non-Labor Costs	554	740	882	862	900	1,149	1,236	1,256	1,279	1,305	1,333
Total Costs	**$ 782**	**$ 1,034**	**$ 1,373**	**$ 1,373**	**$ 1,425**	**$ 1,958**	**$ 2,068**	**$ 2,116**	**$ 2,166**	**$ 2,221**	**$ 2,280**
DIRECT ASSIGNMENTS											
SDG&E	$ 115	$ 45	$ 64	$ 187	$ 150	$ 202	$ 235	$ 238	$ 240	$ 243	$ 247
SoCalGas	20	39	220	406	450	235	275	281	288	296	304
Total Direct Assignments	**$ 136**	**$ 84**	**$ 284**	**$ 593**	**$ 599**	**$ 437**	**$ 510**	**$ 519**	**$ 528**	**$ 539**	**$ 551**
ALLOCATIONS											
SDG&E	$ 287	$ 420	$ 464	$ 336	$ 355	$ 674	$ 669	$ 680	$ 692	$ 704	$ 718
SoCalGas	359	530	625	445	470	847	888	917	946	978	1,011
Total Allocations	**$ 646**	**$ 950**	**$ 1,089**	**$ 781**	**$ 825**	**$ 1,521**	**$ 1,558**	**$ 1,597**	**$ 1,638**	**$ 1,682**	**$ 1,729**
BILLED COSTS											
SDG&E	$ 402	$ 465	$ 528	$ 523	$ 505	$ 876	$ 905	$ 918	$ 932	$ 948	$ 965
SoCalGas	379	570	845	851	920	1,082	1,163	1,198	1,234	1,273	1,315
Total Billed Costs	**$ 782**	**$ 1,034**	**$ 1,373**	**$ 1,373**	**$ 1,425**	**$ 1,958**	**$ 2,068**	**$ 2,116**	**$ 2,166**	**$ 2,221**	**$ 2,280**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0219-Financial Reporting Audit Fees
Workpaper: A-1.8 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	6,454	5,010	7,056	7,324	7,255	8,408	8,520	8,614	8,690	8,743	8,783
Total Costs	**$ 6,454**	**$ 5,010**	**$ 7,056**	**$ 7,324**	**$ 7,255**	**$ 8,408**	**$ 8,520**	**$ 8,614**	**$ 8,690**	**$ 8,743**	**$ 8,783**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ 100	$ 112	$ 17	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	120	25	40	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ 220**	**$ 137**	**$ 58**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 2,848	$ 2,213	$ 2,914	$ 3,092	$ 3,095	$ 3,724	$ 3,661	$ 3,670	$ 3,671	$ 3,662	$ 3,647
SoCalGas	3,606	2,797	3,922	4,094	4,102	4,684	4,859	4,944	5,019	5,082	5,136
Total Allocations	**$ 6,454**	**$ 5,010**	**$ 6,836**	**$ 7,187**	**$ 7,197**	**$ 8,408**	**$ 8,520**	**$ 8,614**	**$ 8,690**	**$ 8,743**	**$ 8,783**
BILLED COSTS											
SDG&E	$ 2,848	$ 2,213	$ 3,014	$ 3,204	$ 3,112	$ 3,724	$ 3,661	$ 3,670	$ 3,671	$ 3,662	$ 3,647
SoCalGas	3,606	2,797	4,042	4,119	4,143	4,684	4,859	4,944	5,019	5,082	5,136
Total Billed Costs	**$ 6,454**	**$ 5,010**	**$ 7,056**	**$ 7,324**	**$ 7,255**	**$ 8,408**	**$ 8,520**	**$ 8,614**	**$ 8,690**	**$ 8,743**	**$ 8,783**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0219-Financial Reporting Audit Fees
Workpaper: A-1.8 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 3,112**	**$ 4,143**	**$ 7,255**	**-**
Auditing Fees	*(35)*	*(47)*	*(81)*	
Consulting	*50*	*67*	*118*	
Direct Assignments	*(17)*	*(40)*	*(58)*	
Total	*(2)*	*(20)*	*(21)*	
Change in Allocation Rates 2025 - 2028	559	821	1,381	
Total Change from 2025	557	801	1,360	-
2028 - TEST YEAR	**$ 3,670**	**$ 4,944**	**$ 8,614**	**-**
MFBASIC	40.3%	54.3%	94.7%	
Allocations	$ 3,670	$ 4,944	$ 8,614	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 3,670**	**$ 4,944**	**$ 8,614**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0219-Financial Reporting Audit Fees
Workpaper: A-1.8 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	6,454	5,010	7,056	7,324	7,255	8,565	8,829	9,077	9,326	9,574	9,822
Total Costs	**$ 6,454**	**$ 5,010**	**$ 7,056**	**$ 7,324**	**$ 7,255**	**$ 8,565**	**$ 8,829**	**$ 9,077**	**$ 9,326**	**$ 9,574**	**$ 9,822**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ 100	$ 112	$ 17	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	120	25	40	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ 220**	**$ 137**	**$ 58**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 2,848	$ 2,213	$ 2,914	$ 3,092	$ 3,095	$ 3,794	$ 3,794	$ 3,867	$ 3,939	$ 4,009	$ 4,078
SoCalGas	3,606	2,797	3,922	4,094	4,102	4,771	5,035	5,210	5,386	5,564	5,744
Total Allocations	**$ 6,454**	**$ 5,010**	**$ 6,836**	**$ 7,187**	**$ 7,197**	**$ 8,565**	**$ 8,829**	**$ 9,077**	**$ 9,326**	**$ 9,574**	**$ 9,822**
BILLED COSTS											
SDG&E	$ 2,848	$ 2,213	$ 3,014	$ 3,204	$ 3,112	$ 3,794	$ 3,794	$ 3,867	$ 3,939	$ 4,009	$ 4,078
SoCalGas	3,606	2,797	4,042	4,119	4,143	4,771	5,035	5,210	5,386	5,564	5,744
Total Billed Costs	**$ 6,454**	**$ 5,010**	**$ 7,056**	**$ 7,324**	**$ 7,255**	**$ 8,565**	**$ 8,829**	**$ 9,077**	**$ 9,326**	**$ 9,574**	**$ 9,822**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-2 Tax Services
Workpaper: A-2 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	39	40	41	40	41	34	34	34	34	34	34
Labor Costs	$ 4,547	$ 4,517	$ 5,042	$ 5,053	$ 5,240	$ 5,825	$ 5,509	$ 5,520	$ 5,536	$ 5,555	$ 5,579
Non-Labor Costs	2,426	2,274	2,246	1,966	1,792	1,985	1,986	1,986	1,985	1,985	1,985
Total Costs	**$ 6,973**	**$ 6,791**	**$ 7,288**	**$ 7,019**	**$ 7,032**	**$ 7,810**	**$ 7,495**	**$ 7,506**	**$ 7,521**	**$ 7,540**	**$ 7,564**
DIRECT ASSIGNMENTS											
SDG&E	$ 309	$ 354	$ 323	$ 334	$ 337	$ 323	$ 323	$ 323	$ 323	$ 323	$ 323
SoCalGas	433	401	199	418	239	226	226	226	226	226	226
Total Direct Assignments	**$ 742**	**$ 755**	**$ 522**	**$ 752**	**$ 576**	**$ 549**	**$ 549**	**$ 549**	**$ 549**	**$ 549**	**$ 549**
ALLOCATIONS											
SDG&E	$ 3,017	$ 2,893	$ 3,300	$ 3,046	$ 3,113	$ 3,577	$ 3,392	$ 3,389	$ 3,389	$ 3,390	$ 3,393
SoCalGas	3,214	3,143	3,466	3,221	3,342	3,684	3,554	3,567	3,583	3,602	3,623
Total Allocations	**$ 6,231**	**$ 6,036**	**$ 6,766**	**$ 6,267**	**$ 6,455**	**$ 7,261**	**$ 6,945**	**$ 6,956**	**$ 6,972**	**$ 6,992**	**$ 7,015**
BILLED COSTS											
SDG&E	$ 3,326	$ 3,247	$ 3,624	$ 3,380	$ 3,451	$ 3,900	$ 3,715	$ 3,712	$ 3,712	$ 3,713	$ 3,716
SoCalGas	3,647	3,544	3,665	3,639	3,581	3,910	$ 3,781	3,794	3,810	3,828	3,849
Total Billed Costs	**$ 6,973**	**$ 6,791**	**$ 7,289**	**$ 7,019**	**$ 7,032**	**$ 7,810**	**$ 7,495**	**$ 7,506**	**$ 7,522**	**$ 7,541**	**$ 7,564**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-2 Tax Services
Workpaper: A-2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 3,451**	**$ 3,581**	**$ 7,032**	**41**
Salaries	*(558)*	*$ (587)*	*(1,145)*	
Computer Software/Hardware	*(4)*	*$ (4)*	*(8)*	
Other Non-Labor	*(58)*	*$ (61)*	*(119)*	
Telecom	*(1)*	*$ (1)*	*(2)*	
Training	*2*	*$ 2*	*4*	
Travel	*8*	*$ 8*	*16*	
Direct Assignments	*(14)*	*$ (12)*	*(26)*	
Total	*(625)*	*$ (655)*	*(1,280)*	
Change in Allocation Rates 2025 - 2028	886	$ 867	1,753	
Total Change from 2025	261	$ 212	473	(7)
2028 - TEST YEAR	**$ 3,712**	**$ 3,794**	**$ 7,506**	**34**
Utility Allocation Rate	42.1%	44.3%	86.4%	
Allocations	$ 3,389	$ 3,567	$ 6,957	
Direct Assignments	323	226	549	
TOTAL 2028 ALLOCATIONS	**$ 3,712**	**$ 3,794**	**$ 7,506**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-2 Tax Services
Workpaper: A-2 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	39	40	41	40	41	34	34	34	34	34	34
Labor Costs	$ 4,547	$ 4,517	$ 5,042	$ 5,053	$ 5,240	$ 6,011	$ 5,867	$ 6,058	$ 6,254	$ 6,459	$ 6,679
Non-Labor Costs	2,426	2,274	2,246	1,966	1,792	2,022	2,058	2,092	2,131	2,174	2,220
Total Costs	**$ 6,973**	**$ 6,791**	**$ 7,288**	**$ 7,019**	**$ 7,032**	**$ 8,033**	**$ 7,925**	**$ 8,150**	**$ 8,385**	**$ 8,633**	**$ 8,899**
DIRECT ASSIGNMENTS											
SDG&E	$ 309	$ 354	$ 323	$ 334	$ 337	$ 329	$ 335	$ 340	$ 347	$ 354	$ 361
SoCalGas	433	401	199	418	239	231	235	238	243	248	253
Total Direct Assignments	**$ 742**	**$ 755**	**$ 522**	**$ 752**	**$ 576**	**$ 560**	**$ 570**	**$ 578**	**$ 590**	**$ 602**	**$ 614**
ALLOCATIONS											
SDG&E	$ 3,017	$ 2,893	$ 3,300	$ 3,046	$ 3,113	$ 3,683	$ 3,592	$ 3,688	$ 3,788	$ 3,894	$ 4,007
SoCalGas	3,214	3,143	3,466	3,221	3,342	3,791	3,763	3,883	4,007	4,138	4,278
Total Allocations	**$ 6,231**	**$ 6,036**	**$ 6,766**	**$ 6,267**	**$ 6,455**	**$ 7,474**	**$ 7,355**	**$ 7,571**	**$ 7,795**	**$ 8,032**	**$ 8,285**
BILLED COSTS											
SDG&E	$ 3,326	$ 3,247	$ 3,624	$ 3,380	$ 3,451	$ 4,012	$ 3,927	$ 4,029	$ 4,135	$ 4,247	$ 4,368
SoCalGas	3,647	3,544	3,665	3,639	3,581	4,022	3,998	4,122	4,250	4,386	4,531
Total Billed Costs	**$ 6,973**	**$ 6,791**	**$ 7,289**	**$ 7,019**	**$ 7,032**	**$ 8,034**	**$ 7,925**	**$ 8,150**	**$ 8,385**	**$ 8,633**	**$ 8,899**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-2 Tax Services
Cost Center: 1100-0045-VP Tax & Chief Tax Counsel
Workpaper: A-2.1 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	1	1	2	2	2	2	2	2	2	2	2
Labor Costs	$ 71	$ 216	$ 302	$ 308	$ 347	$ 398	$ 396	$ 396	$ 398	$ 399	$ 401
Non-Labor Costs	19	37	25	28	37	48	48	48	48	48	48
Total Costs	**$ 90**	**$ 253**	**$ 326**	**$ 336**	**$ 384**	**$ 446**	**$ 444**	**$ 444**	**$ 446**	**$ 447**	**$ 449**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 43	$ 124	$ 154	$ 158	$ 183	$ 214	$ 212	$ 211	$ 211	$ 211	$ 212
SoCalGas	46	129	172	177	200	232	233	234	235	236	237
Total Allocations	**$ 90**	**$ 253**	**$ 326**	**$ 336**	**$ 383**	**$ 446**	**$ 444**	**$ 445**	**$ 446**	**$ 447**	**$ 449**
BILLED COSTS											
SDG&E	$ 43	$ 124	$ 154	$ 158	$ 183	$ 214	$ 212	$ 211	$ 211	$ 211	$ 212
SoCalGas	46	129	172	177	200	232	233	234	235	236	237
Total Billed Costs	**$ 90**	**$ 253**	**$ 326**	**$ 336**	**$ 384**	**$ 446**	**$ 444**	**$ 445**	**$ 446**	**$ 447**	**$ 449**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-2 Tax Services
Cost Center: 1100-0045-VP Tax & Chief Tax Counsel
Workpaper: A-2.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 183**	**$ 200**	**$ 384**	**2**
Salaries	*(28)*	*(31)*	*(59)*	
Total	*(28)*	*(31)*	*(59)*	
Change in Allocation Rates 2025 - 2028	55	64	120	
Total Change from 2025	27	33	61	0
2028 - TEST YEAR	**$ 211**	**$ 234**	**$ 445**	**2**
CBVPTAX	36.3%	40.2%	76.5%	
Allocations	$ 211	$ 234	$ 445	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 211**	**$ 234**	**$ 445**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-2 Tax Services
Cost Center: 1100-0045-VP Tax & Chief Tax Counsel
Workpaper: A-2.1 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	1	1	2	2	2	2	2	2	2	2	2
Labor Costs	$ 71	$ 216	$ 302	$ 308	$ 347	$ 410	$ 421	$ 434	$ 449	$ 463	$ 479
Non-Labor Costs	19	37	25	28	37	49	50	51	52	53	54
Total Costs	**$ 90**	**$ 253**	**$ 326**	**$ 336**	**$ 384**	**$ 459**	**$ 471**	**$ 485**	**$ 501**	**$ 516**	**$ 533**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 43	$ 124	$ 154	$ 158	$ 183	$ 220	$ 224	$ 230	$ 237	$ 243	$ 251
SoCalGas	46	129	172	177	200	238	247	255	264	272	282
Total Allocations	**$ 90**	**$ 253**	**$ 326**	**$ 336**	**$ 383**	**$ 458**	**$ 471**	**$ 485**	**$ 500**	**$ 516**	**$ 533**
BILLED COSTS											
SDG&E	$ 43	$ 124	$ 154	$ 158	$ 183	$ 220	$ 224	$ 230	$ 237	$ 244	$ 251
SoCalGas	46	129	172	177	200	238	247	255	264	273	282
Total Billed Costs	**$ 90**	**$ 253**	**$ 326**	**$ 336**	**$ 384**	**$ 459**	**$ 471**	**$ 485**	**$ 501**	**$ 516**	**$ 533**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-2 Tax Services
Cost Center: 1100-0046-VP Chief Tax Counsel (inactive)
Workpaper: A-2.2 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	1	1	-	-	-	-	-	-	-	-
Labor Costs	$ 299	$ 290	$ 320	$ 111	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	25	20	9	2	-	-	-	-	-	-	-
Total Costs	**$ 324**	**$ 310**	**$ 329**	**$ 114**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 153	$ 152	$ 155	$ 54	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	171	157	174	60	-	-	-	-	-	-	-
Total Allocations	**$ 324**	**$ 310**	**$ 329**	**$ 114**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 153	$ 152	$ 155	$ 54	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	171	157	174	60	-	-	-	-	-	-	-
Total Billed Costs	**$ 324**	**$ 310**	**$ 329**	**$ 114**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-2 Tax Services
Cost Center: 1100-0046-VP Chief Tax Counsel (inactive)
Workpaper: A-2.2 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	1	1	-	-	-	-	-	-	-	-
Labor Costs	$ 299	$ 290	$ 320	$ 111	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	25	20	9	2	-	-	-	-	-	-	-
Total Costs	**$ 324**	**$ 310**	**$ 329**	**$ 114**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 153	$ 152	$ 155	$ 54	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	171	157	174	60	-	-	-	-	-	-	-
Total Allocations	**$ 324**	**$ 310**	**$ 329**	**$ 114**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 153	$ 152	$ 155	$ 54	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	171	157	174	60	-	-	-	-	-	-	-
Total Billed Costs	**$ 324**	**$ 310**	**$ 329**	**$ 114**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-2 Tax Services
Cost Center: 1100-0373-Corporate Tax Services
Workpaper: A-2.3 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	37	38	38	38	39	32	32	32	32	32	32
Labor Costs	$ 4,177	$ 4,011	$ 4,421	$ 4,634	$ 4,893	$ 5,428	$ 5,113	$ 5,124	$ 5,138	$ 5,156	$ 5,178
Non-Labor Costs	2,382	2,218	2,213	1,935	1,755	1,937	1,937	1,937	1,937	1,937	1,937
Total Costs	**$ 6,559**	**$ 6,229**	**$ 6,633**	**$ 6,569**	**$ 6,648**	**$ 7,365**	**$ 7,050**	**$ 7,061**	**$ 7,075**	**$ 7,093**	**$ 7,115**
DIRECT ASSIGNMENTS											
SDG&E	$ 309	$ 354	$ 323	$ 334	$ 337	$ 323	$ 323	$ 323	$ 323	$ 323	$ 323
SoCalGas	433	401	199	418	238	226	226	226	226	226	226
Total Direct Assignments	**$ 743**	**$ 755**	**$ 522**	**$ 752**	**$ 576**	**$ 549**	**$ 549**	**$ 549**	**$ 549**	**$ 549**	**$ 549**
ALLOCATIONS											
SDG&E	$ 2,820	$ 2,616	$ 2,991	$ 2,834	$ 2,930	$ 3,364	$ 3,180	$ 3,178	$ 3,177	$ 3,178	$ 3,181
SoCalGas	2,996	2,858	3,121	2,983	3,142	3,452	3,321	3,334	3,349	3,366	3,384
Total Allocations	**$ 5,816**	**$ 5,473**	**$ 6,111**	**$ 5,818**	**$ 6,073**	**$ 6,816**	**$ 6,501**	**$ 6,512**	**$ 6,526**	**$ 6,544**	**$ 6,565**
BILLED COSTS											
SDG&E	$ 3,129	$ 2,970	$ 3,314	$ 3,168	$ 3,267	$ 3,687	$ 3,503	$ 3,501	$ 3,500	$ 3,501	$ 3,504
SoCalGas	3,430	3,259	3,319	3,401	3,381	3,678	3,547	3,560	3,575	3,592	3,611
Total Billed Costs	**$ 6,559**	**$ 6,229**	**$ 6,633**	**$ 6,569**	**$ 6,648**	**$ 7,365**	**$ 7,050**	**$ 7,061**	**$ 7,075**	**$ 7,093**	**$ 7,115**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-2 Tax Services
Cost Center: 1100-0373-Corporate Tax Services
Workpaper: A-2.3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE		SDG&E		SoCalGas		Utilities Subtotal	FTEs
2025 - BASE YEAR	**$**	**3,267**	**$**	**3,381**	**$**	**6,648**	**39**
Salaries		*(530)*		*(556)*		*(1,085)*	
Computer Software/Hardware		*(4)*		*(4)*		*(9)*	
Other Non-Labor		*(58)*		*(61)*		*(119)*	
Telecom		*(1)*		*(1)*		*(3)*	
Training		*2*		*2*		*5*	
Travel		*8*		*8*		*17*	
Direct Assignments		*(14)*		*(12)*		*(26)*	
Total		*(597)*		*(624)*		*(1,221)*	
Change in Allocation Rates 2025 - 2028		831		803		1,634	
Total Change from 2025		234		179		413	(7)
2028 - TEST YEAR	**$**	**3,501**	**$**	**3,560**	**$**	**7,061**	**32**
CBTIMETAX		42.5%		44.6%		87.1%	
Allocations	$	3,178	$	3,334	$	6,512	
Direct Assignments		323		226		549	
TOTAL 2028 ALLOCATIONS	**$**	**3,501**	**$**	**3,560**	**$**	**7,061**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-2 Tax Services
Cost Center: 1100-0373-Corporate Tax Services
Workpaper: A-2.3 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	37	38	38	38	39	32	32	32	32	32	32
Labor Costs	$ 4,177	$ 4,011	$ 4,421	$ 4,634	$ 4,893	$ 5,602	$ 5,446	$ 5,623	$ 5,805	$ 5,996	$ 6,200
Non-Labor Costs	2,382	2,218	2,213	1,935	1,755	1,973	2,008	2,042	2,079	2,121	2,166
Total Costs	**$ 6,559**	**$ 6,229**	**$ 6,633**	**$ 6,569**	**$ 6,648**	**$ 7,575**	**$ 7,454**	**$ 7,665**	**$ 7,884**	**$ 8,117**	**$ 8,366**
DIRECT ASSIGNMENTS											
SDG&E	$ 309	$ 354	$ 323	$ 334	$ 337	$ 329	$ 335	$ 340	$ 347	$ 354	$ 361
SoCalGas	433	401	199	418	238	230	234	238	243	248	253
Total Direct Assignments	**$ 743**	**$ 755**	**$ 522**	**$ 752**	**$ 576**	**$ 560**	**$ 569**	**$ 579**	**$ 589**	**$ 601**	**$ 614**
ALLOCATIONS											
SDG&E	$ 2,820	$ 2,616	$ 2,991	$ 2,834	$ 2,930	$ 3,462	$ 3,368	$ 3,458	$ 3,551	$ 3,650	$ 3,756
SoCalGas	2,996	2,858	3,121	2,983	3,142	3,553	3,517	3,628	3,743	3,866	3,996
Total Allocations	**$ 5,816**	**$ 5,473**	**$ 6,111**	**$ 5,818**	**$ 6,073**	**$ 7,015**	**$ 6,885**	**$ 7,086**	**$ 7,294**	**$ 7,516**	**$ 7,752**
BILLED COSTS											
SDG&E	$ 3,129	$ 2,970	$ 3,314	$ 3,168	$ 3,267	$ 3,791	$ 3,703	$ 3,798	$ 3,898	$ 4,004	$ 4,117
SoCalGas	3,430	3,259	3,319	3,401	3,381	3,783	3,751	3,866	3,986	4,113	4,249
Total Billed Costs	**$ 6,559**	**$ 6,229**	**$ 6,633**	**$ 6,569**	**$ 6,648**	**$ 7,575**	**$ 7,454**	**$ 7,665**	**$ 7,884**	**$ 8,117**	**$ 8,366**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Workpaper: A-3 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	21	22	26	24	24	24	24	24	24	24	24
Labor Costs	$ 1,952	$ 1,976	$ 2,335	$ 2,858	$ 2,913	$ 3,768	$ 3,729	$ 3,737	$ 3,747	$ 3,761	$ 3,776
Non-Labor Costs	395	311	490	638	557	698	698	698	698	698	698
Total Costs	**$ 2,347**	**$ 2,287**	**$ 2,825**	**$ 3,496**	**$ 3,469**	**$ 4,466**	**$ 4,427**	**$ 4,435**	**$ 4,445**	**$ 4,459**	**$ 4,474**
DIRECT ASSIGNMENTS											
SDG&E	$ 58	$ 12	$ 86	$ 62	$ 69	$ 72	$ 70	$ 69	$ 69	$ 68	$ 68
SoCalGas	60	14	107	63	69	90	92	93	93	94	94
Total Direct Assignments	**$ 118**	**$ 26**	**$ 193**	**$ 125**	**$ 138**	**$ 162**	**$ 162**	**$ 162**	**$ 162**	**$ 162**	**$ 162**
ALLOCATIONS											
SDG&E	$ 1,069	$ 1,086	$ 1,258	$ 1,609	$ 1,583	$ 2,071	$ 2,034	$ 2,033	$ 2,033	$ 2,034	$ 2,037
SoCalGas	1,160	1,174	1,374	1,761	1,747	2,233	2,231	2,240	2,250	2,263	2,276
Total Allocations	**$ 2,229**	**$ 2,260**	**$ 2,632**	**$ 3,370**	**$ 3,330**	**$ 4,304**	**$ 4,265**	**$ 4,273**	**$ 4,284**	**$ 4,297**	**$ 4,313**
BILLED COSTS											
SDG&E	$ 1,127	$ 1,099	$ 1,344	$ 1,671	$ 1,653	$ 2,143	$ 2,104	$ 2,102	$ 2,102	$ 2,103	$ 2,105
SoCalGas	1,220	1,188	1,481	1,825	1,816	2,323	2,323	2,333	2,343	2,356	2,370
Total Billed Costs	**$ 2,347**	**$ 2,287**	**$ 2,825**	**$ 3,496**	**$ 3,469**	**$ 4,466**	**$ 4,427**	**$ 4,435**	**$ 4,446**	**$ 4,459**	**$ 4,475**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-Finance
Cost Center: A-3 Treasury & Planning
Workpaper: A-3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 1,653**	**$ 1,816**	**$ 3,469**	**24**
Salaries	*(86)*	*(105)*	*(191)*	
Catering & Events	*(2)*	*(2)*	*(4)*	
Dues & Subscriptions	*13*	*13*	*26*	
Travel	*(6)*	*(6)*	*(12)*	
Direct Assignments	*0*	*23*	*23*	
Total	*(81)*	*(76)*	*(157)*	
Change in Allocation Rates 2025 - 2028	531	592	1,123	
Total Change from 2025	450	516	966	-
2028 - TEST YEAR	**$ 2,102**	**$ 2,333**	**$ 4,435**	**24**
Utility Allocation Rate	44.5%	49.0%	93.5%	
Allocations	$ 2,033	$ 2,240	$ 4,273	
Direct Assignments	69	93	162	
TOTAL 2028 ALLOCATIONS	**$ 2,102**	**$ 2,333**	**$ 4,435**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Workpaper: A-3 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	21	22	26	24	24	24	24	24	24	24	24
Labor Costs	$ 1,952	$ 1,976	$ 2,335	$ 2,858	$ 2,913	$ 3,887	$ 3,971	$ 4,101	$ 4,233	$ 4,372	$ 4,521
Non-Labor Costs	395	311	490	638	557	711	724	736	749	765	781
Total Costs	**$ 2,347**	**$ 2,287**	**$ 2,825**	**$ 3,496**	**$ 3,469**	**$ 4,598**	**$ 4,695**	**$ 4,837**	**$ 4,982**	**$ 5,137**	**$ 5,302**
DIRECT ASSIGNMENTS											
SDG&E	$ 58	$ 12	$ 86	$ 62	$ 69	$ 73	$ 73	$ 73	$ 74	$ 75	$ 76
SoCalGas	60	14	107	63	69	91	95	98	100	103	105
Total Direct Assignments	**$ 118**	**$ 26**	**$ 193**	**$ 125**	**$ 138**	**$ 164**	**$ 168**	**$ 171**	**$ 174**	**$ 178**	**$ 181**
ALLOCATIONS											
SDG&E	$ 1,069	$ 1,086	$ 1,258	$ 1,609	$ 1,583	$ 2,133	$ 2,159	$ 2,220	$ 2,282	$ 2,348	$ 2,418
SoCalGas	1,160	1,174	1,374	1,761	1,747	2,300	2,368	2,446	2,527	2,612	2,703
Total Allocations	**$ 2,229**	**$ 2,260**	**$ 2,632**	**$ 3,370**	**$ 3,330**	**$ 4,433**	**$ 4,527**	**$ 4,666**	**$ 4,809**	**$ 4,960**	**$ 5,121**
BILLED COSTS											
SDG&E	$ 1,127	$ 1,099	$ 1,344	$ 1,671	$ 1,653	$ 2,206	$ 2,232	$ 2,293	$ 2,356	$ 2,422	$ 2,493
SoCalGas	1,220	1,188	1,481	1,825	1,816	2,391	2,463	2,544	2,626	2,714	2,808
Total Billed Costs	**$ 2,347**	**$ 2,287**	**$ 2,825**	**$ 3,496**	**$ 3,469**	**$ 4,597**	**$ 4,695**	**$ 4,837**	**$ 4,982**	**$ 5,136**	**$ 5,301**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0194 SVP Finance
Workpaper: A-3.1 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	2	2	2	2	2	2	2	2
Labor Costs	$ -	$ -	$ -	$ 152	$ 466	$ 488	$ 487	$ 487	$ 489	$ 491	$ 493
Non-Labor Costs	-	-	-	27	30	36	36	36	36	36	36
Total Costs	**$ -**	**$ -**	**$ -**	**$ 178**	**$ 497**	**$ 524**	**$ 523**	**$ 523**	**$ 525**	**$ 527**	**$ 529**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ -	$ -	$ -	$ 83	$ 231	$ 262	$ 261	$ 261	$ 263	$ 263	$ 265
SoCalGas	-	-	-	95	265	262	261	261	263	263	265
Total Allocations	**$ -**	**$ -**	**$ -**	**$ 178**	**$ 497**	**$ 524**	**$ 523**	**$ 523**	**$ 525**	**$ 527**	**$ 530**
BILLED COSTS											
SDG&E	$ -	$ -	$ -	$ 83	$ 231	$ 262	$ 261	$ 261	$ 263	$ 263	$ 265
SoCalGas	-	-	-	95	265	262	261	261	263	263	265
Total Billed Costs	**$ -**	**$ -**	**$ -**	**$ 178**	**$ 497**	**$ 524**	**$ 523**	**$ 523**	**$ 525**	**$ 527**	**$ 530**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0194 SVP Finance
Workpaper: A-3.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 231**	**$ 265**	**$ 497**	**2**
Salaries	*(35)*	*(35)*	*(69)*	
Catering Events	*(2)*	*(2)*	*(4)*	
Dues & Subscriptions	*(2)*	*(2)*	*(3)*	
Travel	*(6)*	*(6)*	*(11)*	
Direct Assignments	*-*	*-*	*-*	
Reclassifications	*-*	*1*	*(1)*	
Total	*(45)*	*(44)*	*(88)*	
Change in Allocation Rates 2025 - 2028	75	40	115	
Total Change from 2025	30	(4)	27	-
2028 - TEST YEAR	**$ 261**	**$ 261**	**$ 524**	**2**
SVPFINANCE	46.4%	46.4%	92.9%	
Allocations	$ 261	$ 261	$ 524	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 261**	**$ 261**	**$ 524**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0194 SVP Finance
Workpaper: A-3.1 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	2	2	2	2	2	2	2	2
Labor Costs	$ -	$ -	$ -	$ 152	$ 466	$ 504	$ 518	$ 535	$ 552	$ 571	$ 590
Non-Labor Costs	-	-	-	27	30	37	37	38	39	40	40
Total Costs	**$ -**	**$ -**	**$ -**	**$ 178**	**$ 497**	**$ 541**	**$ 556**	**$ 573**	**$ 591**	**$ 610**	**$ 630**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ -	$ -	$ -	$ 83	$ 231	$ 271	$ 278	$ 286	$ 296	$ 305	$ 315
SoCalGas	-	-	-	95	265	271	278	286	296	305	315
Total Allocations	**$ -**	**$ -**	**$ -**	**$ 178**	**$ 497**	**$ 541**	**$ 556**	**$ 573**	**$ 591**	**$ 610**	**$ 630**
BILLED COSTS											
SDG&E	$ -	$ -	$ -	$ 83	$ 231	$ 271	$ 278	$ 286	$ 296	$ 305	$ 315
SoCalGas	-	-	-	95	265	271	278	286	296	305	315
Total Billed Costs	**$ -**	**$ -**	**$ -**	**$ 178**	**$ 497**	**$ 541**	**$ 556**	**$ 573**	**$ 591**	**$ 610**	**$ 630**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0298-VP Planning
Workpaper: A-3.2 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	1	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ 138	$ 231	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	-	-	-	17	15	-	-	-	-	-	-
Total Costs	**$ -**	**$ -**	**$ -**	**$ 155**	**$ 245**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ -	$ -	$ -	$ 64	$ 105	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	91	140	-	-	-	-	-	-
Total Allocations	**$ -**	**$ -**	**$ -**	**$ 155**	**$ 245**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ -	$ -	$ -	$ 64	$ 105	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	91	140	-	-	-	-	-	-
Total Billed Costs	**$ -**	**$ -**	**$ -**	**$ 155**	**$ 245**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0298-VP Planning
Workpaper: A-3.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 105**	**$ 140**	**$ 245**	**-**
Salaries	*(105)*	*(140)*	*(245)*	
Total	*(105)*	*(140)*	*(245)*	
Change in Allocation Rates 2025 - 2028	-	-	-	-
Total Change from 2025	(105)	(140)	(245)	-
2028 - TEST YEAR	**$ -**	**$ -**	**$ -**	
MFBASIC	-	-	-	
Allocations	-	-	-	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ -**	**$ -**	**$ -**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0298-VP Planning
Workpaper: A-3.2 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	1	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ 138	$ 231	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	-	-	-	17	15	-	-	-	-	-	-
Total Costs	**$ -**	**$ -**	**$ -**	**$ 155**	**$ 245**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ -	$ -	$ -	$ 64	$ 105	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	91	140	-	-	-	-	-	-
Total Allocations	**$ -**	**$ -**	**$ -**	**$ 155**	**$ 245**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ -	$ -	$ -	$ 64	$ 105	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	91	140	-	-	-	-	-	-
Total Billed Costs	**$ -**	**$ -**	**$ -**	**$ 155**	**$ 245**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0053-Strategic Planning
Workpaper: A-3.3 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	7	8	8	7	8	8	8	8	8	8	8
Labor Costs	$ 544	$ 630	$ 692	$ 672	$ 630	$ 1,323	$ 1,296	$ 1,299	$ 1,301	$ 1,306	$ 1,311
Non-Labor Costs	9	15	15	9	53	99	99	99	99	99	99
Total Costs	**$ 553**	**$ 645**	**$ 706**	**$ 681**	**$ 682**	**$ 1,422**	**$ 1,395**	**$ 1,398**	**$ 1,400**	**$ 1,405**	**$ 1,410**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ 2	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	3	1	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ 5**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 247	$ 282	$ 301	$ 293	$ 294	$ 630	$ 599	$ 596	$ 591	$ 589	$ 586
SoCalGas	306	357	405	388	389	792	795	802	809	817	824
Total Allocations	**$ 553**	**$ 640**	**$ 706**	**$ 681**	**$ 682**	**$ 1,422**	**$ 1,395**	**$ 1,398**	**$ 1,401**	**$ 1,406**	**$ 1,410**
BILLED COSTS											
SDG&E	$ 247	$ 285	$ 301	$ 293	$ 294	$ 630	$ 599	$ 596	$ 591	$ 589	$ 586
SoCalGas	306	360	405	388	389	792	795	802	809	817	824
Total Billed Costs	**$ 553**	**$ 645**	**$ 706**	**$ 681**	**$ 682**	**$ 1,422**	**$ 1,395**	**$ 1,398**	**$ 1,401**	**$ 1,406**	**$ 1,410**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0053-Strategic Planning
Workpaper: A-3.3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 294**	**$ 389**	**$ 682**	**8**
Salaries	*45*	*60*	*106*	
Total	*45*	*60*	*106*	
Change in Allocation Rates 2025 - 2028	257	353	609	
Total Change from 2025	302	413	715	-
2028 - TEST YEAR	**$ 596**	**$ 802**	**$ 1,398**	**8**
MFBASIC	40.3%	54.3%	94.7%	
Allocations	$ 596	$ 802	$ 1,398	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 596**	**$ 802**	**$ 1,398**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0053-Strategic Planning
Workpaper: A-3.3 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	7	8	8	7	8	8	8	8	8	8	8
Labor Costs	$ 544	$ 630	$ 692	$ 672	$ 630	$ 1,364	$ 1,379	$ 1,424	$ 1,470	$ 1,518	$ 1,569
Non-Labor Costs	9	15	15	9	53	101	103	105	107	109	111
Total Costs	**$ 553**	**$ 645**	**$ 706**	**$ 681**	**$ 682**	**$ 1,465**	**$ 1,482**	**$ 1,529**	**$ 1,576**	**$ 1,627**	**$ 1,680**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ 2	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	3	1	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ 5**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 247	$ 282	$ 301	$ 293	$ 294	$ 649	$ 637	$ 651	$ 666	$ 681	$ 698
SoCalGas	306	357	405	388	389	816	845	878	911	946	983
Total Allocations	**$ 553**	**$ 640**	**$ 706**	**$ 681**	**$ 682**	**$ 1,465**	**$ 1,482**	**$ 1,529**	**$ 1,576**	**$ 1,627**	**$ 1,680**
BILLED COSTS											
SDG&E	$ 247	$ 285	$ 301	$ 293	$ 294	$ 649	$ 637	$ 651	$ 666	$ 681	$ 698
SoCalGas	306	360	405	388	389	816	845	878	911	946	983
Total Billed Costs	**$ 553**	**$ 645**	**$ 706**	**$ 681**	**$ 682**	**$ 1,465**	**$ 1,482**	**$ 1,529**	**$ 1,576**	**$ 1,627**	**$ 1,680**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0112-VP & Treasurer
Workpaper: A-3.4 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	2	2	2	1	1	1	1	1	1	1	1
Labor Costs	$ 388	$ 306	$ 413	$ 308	$ 332	$ 300	$ 298	$ 299	$ 300	$ 300	$ 302
Non-Labor Costs	62	84	82	136	46	57	57	57	57	57	57
Total Costs	**$ 450**	**$ 389**	**$ 495**	**$ 445**	**$ 379**	**$ 357**	**$ 355**	**$ 356**	**$ 357**	**$ 357**	**$ 359**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 214	$ 193	$ 246	$ 221	$ 189	$ 178	$ 178	$ 178	$ 178	$ 178	$ 179
SoCalGas	236	196	249	224	189	178	178	178	178	178	179
Total Allocations	**$ 450**	**$ 389**	**$ 495**	**$ 445**	**$ 379**	**$ 357**	**$ 355**	**$ 356**	**$ 356**	**$ 356**	**$ 358**
BILLED COSTS											
SDG&E	$ 214	$ 193	$ 246	$ 221	$ 189	$ 178	$ 178	$ 178	$ 178	$ 178	$ 179
SoCalGas	236	196	249	224	189	178	178	178	178	178	179
Total Billed Costs	**$ 450**	**$ 389**	**$ 495**	**$ 445**	**$ 379**	**$ 357**	**$ 355**	**$ 356**	**$ 356**	**$ 356**	**$ 358**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0112-VP & Treasurer
Workpaper: A-3.4 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 189**	**$ 189**	**$ 379**	**1**
Salaries	*(52)*	*(52)*	*(104)*	
Total	*(52)*	*(52)*	*(104)*	
Change in Allocation Rates 2025 - 2028	41	41	82	
Total Change from 2025	(11)	(11)	(22)	-
2028 - TEST YEAR	**$ 178**	**$ 178**	**$ 356**	**1**
VPTREAS	46.4%	46.4%	92.9%	
Allocations	$ 178	$ 178	$ 356	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 178**	**$ 178**	**$ 356**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0112-VP & Treasurer
Workpaper: A-3.4 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	2	2	2	1	1	1	1	1	1	1	1
Labor Costs	$ 388	$ 306	$ 413	$ 308	$ 332	$ 309	$ 317	$ 328	$ 338	$ 349	$ 362
Non-Labor Costs	62	84	82	136	46	58	59	60	61	62	63
Total Costs	**$ 450**	**$ 389**	**$ 495**	**$ 445**	**$ 379**	**$ 367**	**$ 376**	**$ 388**	**$ 399**	**$ 411**	**$ 425**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 214	$ 193	$ 246	$ 221	$ 189	$ 183	$ 188	$ 194	$ 200	$ 206	$ 212
SoCalGas	236	196	249	224	189	183	188	194	200	206	212
Total Allocations	**$ 450**	**$ 389**	**$ 495**	**$ 445**	**$ 379**	**$ 367**	**$ 376**	**$ 388**	**$ 399**	**$ 411**	**$ 425**
BILLED COSTS											
SDG&E	$ 214	$ 193	$ 246	$ 221	$ 189	$ 183	$ 188	$ 194	$ 200	$ 206	$ 212
SoCalGas	236	196	249	224	189	183	188	194	200	206	212
Total Billed Costs	**$ 450**	**$ 389**	**$ 495**	**$ 445**	**$ 379**	**$ 367**	**$ 376**	**$ 388**	**$ 399**	**$ 411**	**$ 425**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0119-Finance
Workpaper: A-3.5 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	5	6	8	6	7	7	7	7	7	7	7
Labor Costs	$ 432	$ 458	$ 650	$ 773	$ 655	$ 971	$ 967	$ 969	$ 972	$ 975	$ 980
Non-Labor Costs	93	84	184	201	177	246	246	246	246	246	246
Total Costs	**$ 525**	**$ 542**	**$ 834**	**$ 974**	**$ 832**	**$ 1,217**	**$ 1,213**	**$ 1,215**	**$ 1,218**	**$ 1,221**	**$ 1,226**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ 1	$ -	$ -	$ 3	$ 3	$ 3	$ 3	$ 3	$ 3
SoCalGas	-	-	20	-	-	3	3	3	3	3	3
Total Direct Assignments	**$ -**	**$ -**	**$ 21**	**$ -**	**$ -**	**$ 6**	**$ 6**	**$ 6**	**$ 6**	**$ 6**	**$ 6**
ALLOCATIONS											
SDG&E	$ 263	$ 271	$ 407	$ 487	$ 416	$ 605	$ 604	$ 605	$ 606	$ 608	$ 610
SoCalGas	263	271	407	487	416	605	604	605	606	608	610
Total Allocations	**$ 525**	**$ 542**	**$ 813**	**$ 974**	**$ 832**	**$ 1,211**	**$ 1,207**	**$ 1,209**	**$ 1,212**	**$ 1,215**	**$ 1,221**
BILLED COSTS											
SDG&E	$ 263	$ 271	$ 408	$ 487	$ 416	$ 608	$ 607	$ 608	$ 609	$ 611	$ 612
SoCalGas	263	271	426	487	416	608	607	608	609	611	612
Total Billed Costs	**$ 525**	**$ 542**	**$ 834**	**$ 974**	**$ 832**	**$ 1,217**	**$ 1,213**	**$ 1,215**	**$ 1,218**	**$ 1,221**	**$ 1,225**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0119-Finance
Workpaper: A-3.5 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 416**	**$ 416**	**$ 832**	**7**
Salaries	*41*	*41*	*80*	
Dues & Subscriptions	*15*	*15*	*31*	
Direct Assignments	*3*	*3*	*6*	
Total	*59*	*59*	*117*	
Change in Allocation Rates 2025 - 2028	133	133	266	
Total Change from 2025	192	192	383	0
2028 - TEST YEAR	**$ 608**	**$ 608**	**$ 1,215**	**7**
CBTREAS	47.5%	47.5%	95.0%	
Allocations	$ 605	$ 605	$ 1,209	
Direct Assignments	3	3	6	
TOTAL 2028 ALLOCATIONS	**$ 608**	**$ 608**	**$ 1,215**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0119-Finance
Workpaper: A-3.5 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	5	6	8	6	7	7	7	7	7	7	7
Labor Costs	$ 432	$ 458	$ 650	$ 773	$ 655	$ 1,002	$ 1,030	$ 1,064	$ 1,098	$ 1,134	$ 1,173
Non-Labor Costs	93	84	184	201	177	251	255	259	264	269	275
Total Costs	**$ 525**	**$ 542**	**$ 834**	**$ 974**	**$ 832**	**$ 1,253**	**$ 1,285**	**$ 1,323**	**$ 1,362**	**$ 1,403**	**$ 1,448**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ 1	$ -	$ -	$ 3	$ 3	$ 3	$ 3	$ 3	$ 3
SoCalGas	-	-	20	-	-	3	3	3	3	3	3
Total Direct Assignments	**$ -**	**$ -**	**$ 21**	**$ -**	**$ -**	**$ 6**	**$ 6**	**$ 6**	**$ 6**	**$ 6**	**$ 6**
ALLOCATIONS											
SDG&E	$ 263	$ 271	$ 407	$ 487	$ 416	$ 624	$ 640	$ 658	$ 678	$ 699	$ 721
SoCalGas	263	271	407	487	416	624	640	658	678	699	721
Total Allocations	**$ 525**	**$ 542**	**$ 813**	**$ 974**	**$ 832**	**$ 1,247**	**$ 1,279**	**$ 1,317**	**$ 1,356**	**$ 1,397**	**$ 1,442**
BILLED COSTS											
SDG&E	$ 263	$ 271	$ 408	$ 487	$ 416	$ 626	$ 642	$ 661	$ 681	$ 702	$ 724
SoCalGas	263	271	426	487	416	626	642	661	681	702	724
Total Billed Costs	**$ 525**	**$ 542**	**$ 834**	**$ 974**	**$ 832**	**$ 1,253**	**$ 1,285**	**$ 1,323**	**$ 1,362**	**$ 1,403**	**$ 1,448**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0113-Cash Management
Workpaper: A-3.6
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	7	6	8	7	6	6	6	6	6	6	6
Labor Costs	$ 587	$ 583	$ 581	$ 815	$ 599	$ 685	$ 682	$ 684	$ 685	$ 688	$ 691
Non-Labor Costs	231	128	208	247	236	260	260	260	260	260	260
Total Costs	**$ 818**	**$ 711**	**$ 789**	**$ 1,062**	**$ 834**	**$ 945**	**$ 942**	**$ 944**	**$ 945**	**$ 948**	**$ 951**
DIRECT ASSIGNMENTS											
SDG&E	$ 58	$ 10	$ 84	$ 62	$ 69	$ 69	$ 67	$ 67	$ 66	$ 65	$ 65
SoCalGas	60	11	87	63	69	87	89	90	90	91	91
Total Direct Assignments	**$ 117**	**$ 21**	**$ 171**	**$ 125**	**$ 139**	**$ 156**	**$ 156**	**$ 156**	**$ 156**	**$ 156**	**$ 156**
ALLOCATIONS											
SDG&E	$ 345	$ 340	$ 305	$ 462	$ 348	$ 394	$ 393	$ 394	$ 394	$ 396	$ 398
SoCalGas	356	350	314	475	348	394	393	394	394	396	398
Total Allocations	**$ 701**	**$ 690**	**$ 618**	**$ 937**	**$ 696**	**$ 788**	**$ 786**	**$ 787**	**$ 789**	**$ 792**	**$ 796**
BILLED COSTS											
SDG&E	$ 403	$ 350	$ 389	$ 523	$ 417	$ 464	$ 460	$ 461	$ 460	$ 461	$ 462
SoCalGas	415	360	400	539	417	481	482	484	484	487	489
Total Billed Costs	**$ 818**	**$ 711**	**$ 789**	**$ 1,062**	**$ 834**	**$ 945**	**$ 942**	**$ 944**	**$ 945**	**$ 948**	**$ 951**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0113-Cash Management
Workpaper: A-3.6 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 417**	**$ 417**	**$ 834**	**6**
Salaries	*21*	*21*	*42*	
Direct Assignments	*(3)*	*20*	*18*	
Total	*19*	*42*	*60*	
Change in Allocation Rates 2025 - 2028	25	25	50	
Total Change from 2025	44	67	110	-
2028 - TEST YEAR	**$ 461**	**$ 484**	**$ 944**	**6**
CBCASHMGMT	45.0%	45.0%	90.0%	
Allocations	$ 394	$ 394	$ 787	
Direct Assignments	67	90	156	
TOTAL 2028 ALLOCATIONS	**$ 461**	**$ 484**	**$ 944**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0113-Cash Management
Workpaper: A-3.6 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	7	6	8	7	6	6	6	6	6	6	6
Labor Costs	$ 587	$ 583	$ 581	$ 815	$ 599	$ 707	$ 726	$ 750	$ 774	$ 800	$ 827
Non-Labor Costs	231	128	208	247	236	265	270	274	279	285	291
Total Costs	**$ 818**	**$ 711**	**$ 789**	**$ 1,062**	**$ 834**	**$ 972**	**$ 996**	**$ 1,024**	**$ 1,054**	**$ 1,085**	**$ 1,118**
DIRECT ASSIGNMENTS											
SDG&E	$ 58	$ 10	$ 84	$ 62	$ 69	$ 70	$ 70	$ 70	$ 71	$ 72	$ 73
SoCalGas	60	11	87	63	69	89	92	95	97	99	102
Total Direct Assignments	**$ 117**	**$ 21**	**$ 171**	**$ 125**	**$ 139**	**$ 159**	**$ 162**	**$ 165**	**$ 168**	**$ 171**	**$ 175**
ALLOCATIONS											
SDG&E	$ 345	$ 340	$ 305	$ 462	$ 348	$ 406	$ 417	$ 430	$ 443	$ 457	$ 472
SoCalGas	356	350	314	475	348	406	417	430	443	457	472
Total Allocations	**$ 701**	**$ 690**	**$ 618**	**$ 937**	**$ 696**	**$ 813**	**$ 834**	**$ 860**	**$ 886**	**$ 914**	**$ 943**
BILLED COSTS											
SDG&E	$ 403	$ 350	$ 389	$ 523	$ 417	$ 477	$ 487	$ 500	$ 514	$ 529	$ 544
SoCalGas	415	360	400	539	417	495	509	524	540	556	574
Total Billed Costs	**$ 818**	**$ 711**	**$ 789**	**$ 1,062**	**$ 834**	**$ 972**	**$ 996**	**$ 1,024**	**$ 1,054**	**$ 1,085**	**$ 1,118**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Workpaper: A-4 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	61	61	63	67	54	39	37	37	37	37	37
Labor Costs	$ 5,050	$ 5,278	$ 5,913	$ 6,172	$ 6,380	$ 6,088	$ 5,733	$ 5,694	$ 5,649	$ 5,699	$ 5,723
Non-Labor Costs	958	1,299	1,501	1,633	840	1,079	1,079	1,079	1,079	1,079	1,079
Total Costs	**$ 6,008**	**$ 6,577**	**$ 7,414**	**$ 7,805**	**$ 7,220**	**$ 7,167**	**$ 6,812**	**$ 6,773**	**$ 6,728**	**$ 6,778**	**$ 6,802**
DIRECT ASSIGNMENTS											
SDG&E	$ 6	$ 18	$ 34	$ 12	$ 17	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
SoCalGas	9	10	21	8	10	1	1	1	1	1	1
Total Direct Assignments	**$ 15**	**$ 28**	**$ 55**	**$ 20**	**$ 27**	**$ 2**	**$ 2**	**$ 2**	**$ 2**	**$ 2**	**$ 2**
ALLOCATIONS											
SDG&E	$ 3,620	$ 4,047	$ 4,282	$ 4,622	$ 4,151	$ 4,510	$ 4,253	$ 4,221	$ 4,185	$ 4,211	$ 4,220
SoCalGas	2,373	2,501	3,077	3,162	3,042	2,656	2,557	2,550	2,541	2,565	2,579
Total Allocations	**$ 5,993**	**$ 6,548**	**$ 7,359**	**$ 7,784**	**$ 7,193**	**$ 7,166**	**$ 6,810**	**$ 6,771**	**$ 6,726**	**$ 6,776**	**$ 6,799**
BILLED COSTS											
SDG&E	$ 3,627	$ 4,065	$ 4,316	$ 4,634	$ 4,168	$ 4,511	$ 4,254	$ 4,222	$ 4,186	$ 4,212	$ 4,221
SoCalGas	2,382	2,512	3,098	3,170	3,052	2,656	2,558	2,551	2,542	2,565	2,580
Total Billed Costs	**$ 6,009**	**$ 6,577**	**$ 7,414**	**$ 7,804**	**$ 7,220**	**$ 7,167**	**$ 6,812**	**$ 6,773**	**$ 6,728**	**$ 6,777**	**$ 6,801**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-Finance
Cost Center: A-4 Audit Services
Workpaper: A-4 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 4,168**	**$ 3,052**	**$ 7,220**	**54**
Salaries	*(1,443)*	*(1,028)*	*(2,471)*	
Catering & Events	*2*	*1*	*3*	
Computer Software/Hardware	*1*	*0*	*1*	
Contract Labor	*40*	*22*	*62*	
Dues & Subscriptions	*4*	*2*	*6*	
Training	*3*	*2*	*5*	
Travel	*4*	*2*	*6*	
Direct Assignments	*(17)*	*(10)*	*(27)*	
Total	*(1,406)*	*(1,009)*	*(2,415)*	
Change in Allocation Rates 2025 - 2028	1,457	511	1,968	
Total Change from 2025	51	(498)	(447)	(17)
2028 - TEST YEAR	**$ 4,222**	**$ 2,551**	**$ 6,773**	**37**
Utility Allocation Rate	61.5%	37.2%	98.7%	
Allocations	$ 4,221	$ 2,550	$ 6,772	
Direct Assignments	1	1	2	
TOTAL 2028 ALLOCATIONS	**$ 4,222**	**$ 2,551**	**$ 6,773**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Workpaper: A-4 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	61	61	63	67	54	39	37	37	37	37	37
Labor Costs	$ 5,050	$ 5,278	$ 5,913	$ 6,172	$ 6,380	$ 6,279	$ 6,103	$ 6,246	$ 6,379	$ 6,623	$ 6,847
Non-Labor Costs	958	1,299	1,501	1,633	840	1,099	1,118	1,137	1,158	1,181	1,206
Total Costs	**$ 6,008**	**$ 6,577**	**$ 7,414**	**$ 7,805**	**$ 7,220**	**$ 7,378**	**$ 7,221**	**$ 7,383**	**$ 7,537**	**$ 7,804**	**$ 8,053**
DIRECT ASSIGNMENTS											
SDG&E	$ 6	$ 18	$ 34	$ 12	$ 17	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
SoCalGas	9	10	21	8	10	1	1	1	1	1	1
Total Direct Assignments	**$ 15**	**$ 28**	**$ 55**	**$ 20**	**$ 27**	**$ 2**	**$ 2**	**$ 2**	**$ 2**	**$ 2**	**$ 2**
ALLOCATIONS											
SDG&E	$ 3,620	$ 4,047	$ 4,282	$ 4,622	$ 4,151	$ 4,643	$ 4,508	$ 4,601	$ 4,688	$ 4,849	$ 4,997
SoCalGas	2,373	2,501	3,077	3,162	3,042	2,734	2,711	2,780	2,847	2,954	3,056
Total Allocations	**$ 5,993**	**$ 6,548**	**$ 7,359**	**$ 7,784**	**$ 7,193**	**$ 7,377**	**$ 7,219**	**$ 7,381**	**$ 7,535**	**$ 7,803**	**$ 8,053**
BILLED COSTS											
SDG&E	$ 3,627	$ 4,065	$ 4,316	$ 4,634	$ 4,168	$ 4,644	$ 4,509	$ 4,602	$ 4,689	$ 4,849	$ 4,997
SoCalGas	2,382	2,512	3,098	3,170	3,052	2,735	2,712	2,781	2,848	2,955	3,057
Total Billed Costs	**$ 6,009**	**$ 6,577**	**$ 7,414**	**$ 7,804**	**$ 7,220**	**$ 7,379**	**$ 7,221**	**$ 7,383**	**$ 7,537**	**$ 7,804**	**$ 8,054**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0118-VP Audit Services & Insurance
Workpaper: A-4.1 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	1	2	2	2	2	2	2	2	2	2	2
Labor Costs	$ 25	$ 67	$ 282	$ 340	$ 353	$ 492	$ 490	$ 491	$ 492	$ 494	$ 497
Non-Labor Costs	1	11	31	43	54	74	74	74	74	74	74
Total Costs	**$ 27**	**$ 78**	**$ 313**	**$ 384**	**$ 407**	**$ 566**	**$ 564**	**$ 565**	**$ 566**	**$ 568**	**$ 571**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 14	$ 41	$ 131	$ 215	$ 231	$ 351	$ 348	$ 348	$ 348	$ 349	$ 350
SoCalGas	13	37	182	169	176	215	217	217	218	219	221
Total Allocations	**$ 27**	**$ 78**	**$ 313**	**$ 383**	**$ 407**	**$ 566**	**$ 564**	**$ 564**	**$ 566**	**$ 568**	**$ 571**
BILLED COSTS											
SDG&E	$ 14	$ 41	$ 131	$ 215	$ 231	$ 351	$ 348	$ 349	$ 348	$ 349	$ 350
SoCalGas	13	37	183	169	176	215	217	217	218	219	221
Total Billed Costs	**$ 27**	**$ 78**	**$ 313**	**$ 384**	**$ 407**	**$ 566**	**$ 564**	**$ 565**	**$ 566**	**$ 568**	**$ 571**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0118-VP Audit Services & Insurance
Workpaper: A-4.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 231**	**$ 176**	**$ 407**	**2**
Salaries	*11*	*6*	*16*	
Total	*11*	*6*	*16*	
Change in Allocation Rates 2025 - 2028	107	35	142	
Total Change from 2025	118	41	158	-
2028 - TEST YEAR	**$ 349**	**$ 217**	**$ 565**	**2**
VPAUDITnINS	60.9%	38.0%	98.8%	
Allocations	$ 348	$ 217	$ 565	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 348**	**$ 217**	**$ 565**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0118-VP Audit Services & Insurance
Workpaper: A-4.1 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	2	2	2	2	2	2	2	2	2	2
Labor Costs	$ 25	$ 67	$ 282	$ 340	$ 353	$ 507	$ 521	$ 538	$ 556	$ 574	$ 593
Non-Labor Costs	1	11	31	43	54	75	76	78	79	81	83
Total Costs	**$ 27**	**$ 78**	**$ 313**	**$ 384**	**$ 407**	**$ 582**	**$ 598**	**$ 616**	**$ 635**	**$ 655**	**$ 676**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 14	$ 41	$ 131	$ 215	$ 231	$ 361	$ 369	$ 379	$ 390	$ 402	$ 414
SoCalGas	13	37	182	169	176	221	229	237	244	253	261
Total Allocations	**$ 27**	**$ 78**	**$ 313**	**$ 383**	**$ 407**	**$ 582**	**$ 598**	**$ 616**	**$ 635**	**$ 655**	**$ 676**
BILLED COSTS											
SDG&E	$ 14	$ 41	$ 131	$ 215	$ 231	$ 361	$ 369	$ 379	$ 390	$ 402	$ 415
SoCalGas	13	37	183	169	176	222	229	237	244	253	261
Total Billed Costs	**$ 27**	**$ 78**	**$ 313**	**$ 384**	**$ 407**	**$ 582**	**$ 598**	**$ 616**	**$ 635**	**$ 655**	**$ 676**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0349-VP Audit Services (inactive)
Workpaper: A-4.2 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	2	2	-	-	-	-	-	-	-	-	-
Labor Costs	$ 302	$ 396	$ 187	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non0Labor Costs	42	62	19	-	-	-	-	-	-	-	-
Total Costs	**$ 343**	**$ 457**	**$ 206**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	1	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ 1**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 218	$ 296	$ 125	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	125	160	80	-	-	-	-	-	-	-	-
Total Allocations	**$ 343**	**$ 456**	**$ 206**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 218	$ 297	$ 126	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	125	160	81	-	-	-	-	-	-	-	-
Total Billed Costs	**$ 343**	**$ 457**	**$ 206**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0349-VP Audit Services (inactive)
Workpaper: A-4.2 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	2	2	-	-	-	-	-	-	-	-	-
Labor Costs	$ 302	$ 396	$ 187	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non0Labor Costs	42	62	19	-	-	-	-	-	-	-	-
Total Costs	**$ 343**	**$ 457**	**$ 206**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	1	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ 1**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 218	$ 296	$ 125	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	125	160	80	-	-	-	-	-	-	-	-
Total Allocations	**$ 343**	**$ 456**	**$ 206**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 218	$ 297	$ 126	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	125	160	81	-	-	-	-	-	-	-	-
Total Billed Costs	**$ 343**	**$ 457**	**$ 206**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0114-Insurance & Risk Advisory
Workpaper: A-4.3 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	5	6	5	6	4	4	4	4	4	4	4
Labor Costs	$ 746	$ 693	$ 856	$ 713	$ 685	$ 602	$ 600	$ 601	$ 603	$ 604	$ 607
Non-Labor Costs	19	46	59	52	24	28	28	28	28	28	28
Total Costs	**$ 765**	**$ 739**	**$ 915**	**$ 765**	**$ 709**	**$ 630**	**$ 628**	**$ 629**	**$ 631**	**$ 632**	**$ 635**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ 16	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
SoCalGas	-	-	11	-	1	1	1	1	1	1	1
Total Direct Assignments	**$ 1**	**$ -**	**$ 27**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**
ALLOCATIONS											
SDG&E	$ 342	$ 326	$ 378	$ 329	$ 305	$ 278	$ 269	$ 267	$ 266	$ 265	$ 263
SoCalGas	422	412	509	436	404	350	358	360	364	367	371
Total Allocations	**$ 764**	**$ 739**	**$ 888**	**$ 765**	**$ 708**	**$ 629**	**$ 627**	**$ 627**	**$ 630**	**$ 631**	**$ 634**
BILLED COSTS											
SDG&E	$ 342	$ 326	$ 395	$ 329	$ 305	$ 279	$ 270	$ 268	$ 267	$ 265	$ 264
SoCalGas	423	412	520	436	404	350	358	361	364	368	371
Total Billed Costs	**$ 765**	**$ 739**	**$ 915**	**$ 765**	**$ 709**	**$ 630**	**$ 628**	**$ 629**	**$ 631**	**$ 632**	**$ 635**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0114-Insurance & Risk Advisory
Workpaper: A-4.3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 305**	**$ 404**	**$ 709**	**4**
Salaries	*(92)*	*(124)*	*(217)*	
Total	*(92)*	*(124)*	*(217)*	
Change in Allocation Rates 2025 - 2028	55	81	136	
Total Change from 2025	(37)	(43)	(81)	-
2028 - TEST YEAR	**$ 268**	**$ 361**	**$ 629**	**4**
MFBASIC	40.3%	54.3%	94.7%	
Allocations	$ 267	$ 360	$ 627	
Direct Assignments	1	1	1	
TOTAL 2028 ALLOCATIONS	**$ 268**	**$ 361**	**$ 629**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0114-Insurance & Risk Advisory
Workpaper: A-4.3 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	5	6	5	6	4	4	4	4	4	4	4
Labor Costs	$ 746	$ 693	$ 856	$ 713	$ 685	$ 621	$ 639	$ 659	$ 681	$ 703	$ 727
Non-Labor Costs	19	46	59	52	24	29	29	30	30	31	32
Total Costs	**$ 765**	**$ 739**	**$ 915**	**$ 765**	**$ 709**	**$ 649**	**$ 668**	**$ 689**	**$ 711**	**$ 734**	**$ 758**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ 16	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
SoCalGas	-	-	11	-	1	1	1	1	1	1	1
Total Direct Assignments	**$ 1**	**$ -**	**$ 27**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 2**
ALLOCATIONS											
SDG&E	$ 342	$ 326	$ 378	$ 329	$ 305	$ 287	$ 286	$ 293	$ 300	$ 307	$ 314
SoCalGas	422	412	509	436	404	361	380	395	410	426	443
Total Allocations	**$ 764**	**$ 739**	**$ 888**	**$ 765**	**$ 708**	**$ 648**	**$ 667**	**$ 688**	**$ 710**	**$ 732**	**$ 757**
BILLED COSTS											
SDG&E	$ 342	$ 326	$ 395	$ 329	$ 305	$ 288	$ 287	$ 294	$ 300	$ 307	$ 315
SoCalGas	423	412	520	436	404	362	381	396	411	426	443
Total Billed Costs	**$ 765**	**$ 739**	**$ 915**	**$ 765**	**$ 709**	**$ 649**	**$ 668**	**$ 689**	**$ 711**	**$ 734**	**$ 758**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0041-Audit Services
Workpaper: A-4.4 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	16	16	15	15	10	13	13	13	13	13	13
Labor Costs	$ 2,046	$ 2,001	$ 2,099	$ 2,147	$ 2,278	$ 2,005	$ 1,996	$ 2,001	$ 2,006	$ 2,014	$ 2,022
Non-Labor Costs	249	744	878	1,393	488	631	631	631	631	631	631
Total Costs	**$ 2,295**	**$ 2,745**	**$ 2,977**	**$ 3,540**	**$ 2,765**	**$ 2,636**	**$ 2,627**	**$ 2,632**	**$ 2,637**	**$ 2,645**	**$ 2,653**
DIRECT ASSIGNMENTS											
SDG&E	$ 2	$ 9	$ 8	$ 9	$ 12	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	7	6	5	5	7	-	-	-	-	-	-
Total Direct Assignments	**$ 9**	**$ 15**	**$ 13**	**$ 14**	**$ 19**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 1,474	$ 1,708	$ 1,850	$ 2,225	$ 1,735	$ 1,704	$ 1,696	$ 1,698	$ 1,701	$ 1,704	$ 1,709
SoCalGas	813	1,022	1,115	1,300	1,012	931	931	934	936	940	944
Total Allocations	**$ 2,286**	**$ 2,730**	**$ 2,964**	**$ 3,526**	**$ 2,747**	**$ 2,636**	**$ 2,627**	**$ 2,632**	**$ 2,637**	**$ 2,645**	**$ 2,653**
BILLED COSTS											
SDG&E	$ 1,476	$ 1,717	$ 1,858	$ 2,234	$ 1,747	$ 1,704	$ 1,696	$ 1,698	$ 1,701	$ 1,704	$ 1,709
SoCalGas	819	1,028	1,120	1,306	1,018	931	931	934	936	940	944
Total Billed Costs	**$ 2,295**	**$ 2,745**	**$ 2,977**	**$ 3,540**	**$ 2,765**	**$ 2,636**	**$ 2,627**	**$ 2,632**	**$ 2,637**	**$ 2,645**	**$ 2,653**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0041-Audit Services
Workpaper: A-4.4 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 1,747**	**$ 1,018**	**$ 2,765**	**10**
Salaries	*(432)*	*(237)*	*(669)*	
Catering & Events	*1*	*-*	*1*	
Computer Software/Hardware	*2*	*1*	*3*	
Contract Labor	*40*	*22*	*61*	
Dues & Subscriptions	*3*	*2*	*4*	
Other Non-Labor	*1*	*-*	*1*	
Telecom	*2*	*1*	*3*	
Travel	*4*	*2*	*7*	
Direct Assignments	*(12)*	*(7)*	*(19)*	
Total	*(391)*	*(216)*	*(607)*	
Change in Allocation Rates 2025 - 2028	342	131	473	
Total Change from 2025	(49)	(85)	(134)	3
2028 - TEST YEAR	**$ 1,698**	**$ 934**	**$ 2,632**	**13**
CBAUDITUS	64.2%	35.3%	99.5%	
Allocations	$ 1,698	$ 934	$ 2,632	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 1,698**	**$ 934**	**$ 2,632**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0041-Audit Services
Workpaper: A-4.4 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	16	16	15	15	10	13	13	13	13	13	13
Labor Costs	$ 2,046	$ 2,001	$ 2,099	$ 2,147	$ 2,278	$ 2,069	$ 2,126	$ 2,196	$ 2,267	$ 2,342	$ 2,421
Non-Labor Costs	249	744	878	1,393	488	643	654	665	677	691	706
Total Costs	**$ 2,295**	**$ 2,745**	**$ 2,977**	**$ 3,540**	**$ 2,765**	**$ 2,712**	**$ 2,780**	**$ 2,861**	**$ 2,944**	**$ 3,032**	**$ 3,127**
DIRECT ASSIGNMENTS											
SDG&E	$ 2	$ 9	$ 8	$ 9	$ 12	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	7	6	5	5	7	-	-	-	-	-	-
Total Direct Assignments	**$ 9**	**$ 15**	**$ 13**	**$ 14**	**$ 19**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 1,474	$ 1,708	$ 1,850	$ 2,225	$ 1,735	$ 1,754	$ 1,795	$ 1,846	$ 1,898	$ 1,955	$ 2,014
SoCalGas	813	1,022	1,115	1,300	1,012	958	986	1,015	1,045	1,078	1,112
Total Allocations	**$ 2,286**	**$ 2,730**	**$ 2,964**	**$ 3,526**	**$ 2,747**	**$ 2,712**	**$ 2,780**	**$ 2,861**	**$ 2,944**	**$ 3,032**	**$ 3,127**
BILLED COSTS											
SDG&E	$ 1,476	$ 1,717	$ 1,858	$ 2,234	$ 1,747	$ 1,754	$ 1,795	$ 1,846	$ 1,898	$ 1,955	$ 2,014
SoCalGas	819	1,028	1,120	1,306	1,018	958	986	1,015	1,045	1,078	1,112
Total Billed Costs	**$ 2,295**	**$ 2,745**	**$ 2,977**	**$ 3,540**	**$ 2,765**	**$ 2,712**	**$ 2,780**	**$ 2,861**	**$ 2,944**	**$ 3,032**	**$ 3,127**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0329 Audit Quality Assurance, and Data Analytics
Workpaper: A-4.5 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	5	15	14	14	11	11	11	11	11	11
Labor Costs	$ 301	$ 405	$ 672	$ 1,110	$ 1,098	$ 1,930	$ 1,867	$ 1,871	$ 1,875	$ 1,882	$ 1,890
Non-Labor Costs	357	162	247	87	180	322	322	322	322	322	322
Total Costs	**$ 658**	**$ 566**	**$ 918**	**$ 1,197**	**$ 1,278**	**$ 2,252**	**$ 2,189**	**$ 2,193**	**$ 2,197**	**$ 2,204**	**$ 2,212**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ 1	$ 6	$ -	$ 3	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	1	4	-	2	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ 2**	**$ 9**	**$ 1**	**$ 5**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 399	$ 358	$ 574	$ 617	$ 677	$ 1,457	$ 1,413	$ 1,414	$ 1,417	$ 1,420	$ 1,426
SoCalGas	259	207	335	579	595	795	776	778	780	783	787
Total Allocations	**$ 658**	**$ 565**	**$ 909**	**$ 1,196**	**$ 1,273**	**$ 2,252**	**$ 2,189**	**$ 2,193**	**$ 2,197**	**$ 2,203**	**$ 2,213**
BILLED COSTS											
SDG&E	$ 399	$ 359	$ 580	$ 617	$ 680	$ 1,457	$ 1,413	$ 1,414	$ 1,417	$ 1,420	$ 1,426
SoCalGas	259	208	338	580	597	795	776	778	780	783	787
Total Billed Costs	**$ 658**	**$ 566**	**$ 918**	**$ 1,197**	**$ 1,278**	**$ 2,252**	**$ 2,189**	**$ 2,193**	**$ 2,197**	**$ 2,203**	**$ 2,213**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0329 Audit Quality Assurance, and Data Analytics
Workpaper: A-4.5 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 680**	**$ 597**	**$ 1,278**	**14**
Salaries	*(86)*	*(47)*	*(131)*	
Computer Software/Hardware	*(1)*	*(1)*	*(2)*	
Dues & Subscriptions	*1*	*-*	*1*	
Training	*3*	*2*	*4*	
Direct Assignments	*(3)*	*(2)*	*(5)*	
Total	*(86)*	*(48)*	*(133)*	
Change in Allocation Rates 2025 - 2028	819	228	1,047	
Total Change from 2025	733	180	914	(3)
2028 - TEST YEAR	**$ 1,414**	**$ 778**	**$ 2,193**	**11**
CBAUDITUS	64.2%	35.3%	99.5%	
Allocations	$ 1,414	$ 778	$ 2,193	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 1,414**	**$ 778**	**$ 2,193**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0329 Audit Quality Assurance, and Data Analytics
Workpaper: A-4.5 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	5	15	14	14	11	11	11	11	11	11
Labor Costs	$ 301	$ 405	$ 672	$ 1,110	$ 1,098	$ 1,992	$ 1,988	$ 2,052	$ 2,119	$ 2,189	$ 2,263
Non-Labor Costs	357	162	247	87	180	328	334	340	346	353	360
Total Costs	**$ 658**	**$ 566**	**$ 918**	**$ 1,197**	**$ 1,278**	**$ 2,320**	**$ 2,322**	**$ 2,392**	**$ 2,465**	**$ 2,541**	**$ 2,623**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ 1	$ 6	$ -	$ 3	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	1	4	-	2	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ 2**	**$ 9**	**$ 1**	**$ 5**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 399	$ 358	$ 574	$ 617	$ 677	$ 1,500	$ 1,499	$ 1,543	$ 1,589	$ 1,638	$ 1,690
SoCalGas	259	207	335	579	595	820	823	849	875	903	933
Total Allocations	**$ 658**	**$ 565**	**$ 909**	**$ 1,196**	**$ 1,273**	**$ 2,320**	**$ 2,322**	**$ 2,392**	**$ 2,465**	**$ 2,541**	**$ 2,623**
BILLED COSTS											
SDG&E	$ 399	$ 359	$ 580	$ 617	$ 680	$ 1,500	$ 1,499	$ 1,543	$ 1,589	$ 1,638	$ 1,690
SoCalGas	259	208	338	580	597	820	823	849	875	903	933
Total Billed Costs	**$ 658**	**$ 566**	**$ 918**	**$ 1,197**	**$ 1,278**	**$ 2,320**	**$ 2,322**	**$ 2,392**	**$ 2,465**	**$ 2,541**	**$ 2,623**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0390-SOX Compliance (inactive)
Workpaper: A-4.6 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	8	8	-	-	-	-	-	-	-	-	-
Labor Costs	$ 301	$ 313	$ 333	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	115	196	193	-	-	-	-	-	-	-	-
Total Costs	**$ 415**	**$ 508**	**$ 526**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ 1	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	1	1	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ 2**	**$ 2**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 213	$ 258	$ 259	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	203	248	266	-	-	-	-	-	-	-	-
Total Allocations	**$ 415**	**$ 506**	**$ 525**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 213	$ 260	$ 259	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	203	249	267	-	-	-	-	-	-	-	-
Total Billed Costs	**$ 415**	**$ 508**	**$ 526**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0390-SOX Compliance (inactive)
Workpaper: A-4.6 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	8	8	-	-	-	-	-	-	-	-	-
Labor Costs	$ 301	$ 313	$ 333	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	115	196	193	-	-	-	-	-	-	-	-
Total Costs	**$ 415**	**$ 508**	**$ 526**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ 1	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	1	1	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ 2**	**$ 2**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 213	$ 258	$ 259	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	203	248	266	-	-	-	-	-	-	-	-
Total Allocations	**$ 415**	**$ 506**	**$ 525**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 213	$ 260	$ 259	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	203	249	267	-	-	-	-	-	-	-	-
Total Billed Costs	**$ 415**	**$ 508**	**$ 526**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0453-Audit - Health, Safety, & Environmental (inactive)
Workpaper: A-4.7 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	6	4	5	6	4	-	-	-	-	-	-
Labor Costs	$ 555	$ 500	$ 409	$ 493	$ 643	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	157	63	48	32	73	-	-	-	-	-	-
Total Costs	**$ 711**	**$ 563**	**$ 458**	**$ 525**	**$ 716**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ 2	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	1	2	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ 4**	**$ 5**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 348	$ 353	$ 289	$ 319	$ 348	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	360	205	168	207	368	-	-	-	-	-	-
Total Allocations	**$ 708**	**$ 558**	**$ 457**	**$ 525**	**$ 716**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 350	$ 356	$ 289	$ 319	$ 348	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	361	207	168	207	368	-	-	-	-	-	-
Total Billed Costs	**$ 711**	**$ 563**	**$ 458**	**$ 525**	**$ 716**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0453-Audit - Health, Safety, & Environmental (inactive)
Workpaper: A-4.7 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 348**	**$ 368**	**$ 716**	**4**
Salaries	*(348)*	*(368)*	*(716)*	
Total	*(348)*	*(368)*	*(716)*	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	(348)	(368)	(716)	(4)
2028 - TEST YEAR	**$ -**	**$ -**	**$ -**	**-**
CBAUDHSE	-	-	-	
Allocations	$ -	$ -	$ -	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ -**	**$ -**	**$ -**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0453-Audit - Health, Safety, & Environmental (inactive)
Workpaper: A-4.7 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	6	4	5	6	4	-	-	-	-	-	-
Labor Costs	$ 555	$ 500	$ 409	$ 493	$ 643	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	157	63	48	32	73	-	-	-	-	-	-
Total Costs	**$ 711**	**$ 563**	**$ 458**	**$ 525**	**$ 716**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ 2	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	1	2	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ 4**	**$ 5**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 348	$ 353	$ 289	$ 319	$ 348	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	360	205	168	207	368	-	-	-	-	-	-
Total Allocations	**$ 708**	**$ 558**	**$ 457**	**$ 525**	**$ 716**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 350	$ 356	$ 289	$ 319	$ 348	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	361	207	168	207	368	-	-	-	-	-	-
Total Billed Costs	**$ 711**	**$ 563**	**$ 458**	**$ 525**	**$ 716**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0340-Audit Services and FLP Program
Workpaper: A-4.8 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	19	18	21	24	20	9	7	7	7	7	7
Labor Costs	$ 775	$ 904	$ 1,074	$ 1,368	$ 1,323	$ 1,059	$ 781	$ 732	$ 672	$ 704	$ 707
Non-Labor Costs	19	16	26	25	22	24	24	24	24	24	24
Total Costs	**$ 794**	**$ 920**	**$ 1,100**	**$ 1,394**	**$ 1,345**	**$ 1,083**	**$ 805**	**$ 756**	**$ 696**	**$ 728**	**$ 731**
DIRECT ASSIGNMENTS											
SDG&E	$ 1	$ 2	$ 2	$ 2	$ 2	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	1	1	1	2	1	-	-	-	-	-	-
Total Direct Assignments	**$ 2**	**$ 3**	**$ 3**	**$ 4**	**$ 3**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 613	$ 707	$ 676	$ 918	$ 856	$ 719	$ 528	$ 495	$ 454	$ 473	$ 473
SoCalGas	179	210	421	471	487	364	277	262	242	254	258
Total Allocations	**$ 792**	**$ 917**	**$ 1,097**	**$ 1,389**	**$ 1,343**	**$ 1,083**	**$ 805**	**$ 756**	**$ 696**	**$ 727**	**$ 731**
BILLED COSTS											
SDG&E	$ 615	$ 710	$ 678	$ 921	$ 857	$ 719	$ 528	$ 495	$ 454	$ 473	$ 473
SoCalGas	179	211	421	473	488	364	277	262	242	254	258
Total Billed Costs	**$ 794**	**$ 920**	**$ 1,100**	**$ 1,394**	**$ 1,345**	**$ 1,083**	**$ 805**	**$ 756**	**$ 696**	**$ 727**	**$ 731**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0340-Audit Services and FLP Program
Workpaper: A-4.8 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 857**	**$ 488**	**$ 1,345**	**20**
Salaries	*(495)*	*(258)*	*(754)*	
Catering & Events	*1*	*1*	*2*	
Direct Assignments	*(2)*	*(1)*	*(3)*	
Total	*(496)*	*(258)*	*(756)*	
Change in Allocation Rates 2025 - 2028	134	36	170	
Total Change from 2025	(362)	(222)	(586)	(13)
2028 - TEST YEAR	**$ 495**	**$ 262**	**$ 755**	**7**
CBFLP	63.3%	33.4%	96.7%	
Allocations	$ 495	$ 262	$ 755	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 495**	**$ 262**	**$ 755**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0340-Audit Services and FLP Program
Workpaper: A-4.8 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	19	18	21	24	20	9	7	7	7	7	7
Labor Costs	$ 775	$ 904	$ 1,074	$ 1,368	$ 1,323	$ 1,090	$ 829	$ 800	$ 757	$ 816	$ 843
Non-Labor Costs	19	16	26	25	22	24	24	25	25	26	26
Total Costs	**$ 794**	**$ 920**	**$ 1,100**	**$ 1,394**	**$ 1,345**	**$ 1,114**	**$ 853**	**$ 825**	**$ 782**	**$ 842**	**$ 869**
DIRECT ASSIGNMENTS											
SDG&E	$ 1	$ 2	$ 2	$ 2	$ 2	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	1	1	1	2	1	-	-	-	-	-	-
Total Direct Assignments	**$ 2**	**$ 3**	**$ 3**	**$ 4**	**$ 3**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 613	$ 707	$ 676	$ 918	$ 856	$ 741	$ 560	$ 540	$ 510	$ 547	$ 563
SoCalGas	179	210	421	471	487	374	293	285	272	295	306
Total Allocations	**$ 792**	**$ 917**	**$ 1,097**	**$ 1,389**	**$ 1,343**	**$ 1,114**	**$ 853**	**$ 825**	**$ 782**	**$ 842**	**$ 869**
BILLED COSTS											
SDG&E	$ 615	$ 710	$ 678	$ 921	$ 857	$ 741	$ 560	$ 540	$ 510	$ 547	$ 563
SoCalGas	179	211	421	473	488	374	293	285	272	295	306
Total Billed Costs	**$ 794**	**$ 920**	**$ 1,100**	**$ 1,394**	**$ 1,345**	**$ 1,114**	**$ 853**	**$ 825**	**$ 782**	**$ 842**	**$ 869**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: B-Corporate Affairs & Human Resources
Workpaper: B Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	42	44	46	47	44	43	43	43	43	43	43
Labor Costs	$ 5,043	$ 5,516	$ 6,148	$ 6,789	$ 6,737	$ 6,745	$ 6,616	$ 6,629	$ 6,647	$ 6,671	$ 6,700
Non-Labor Costs	3,633	4,667	4,175	5,636	4,572	4,482	4,481	4,481	4,480	4,480	4,479
Total Costs	**$ 8,676**	**$ 10,183**	**$ 10,323**	**$ 12,425**	**$ 11,309**	**$ 11,227**	**$ 11,097**	**$ 11,110**	**$ 11,127**	**$ 11,151**	**$ 11,179**
DIRECT ASSIGNMENTS											
SDG&E	$ 59	$ 62	$ 3	$ 21	$ 8	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2
SoCalGas	83	75	32	37	13	2	2	2	2	2	2
Total Direct Assignments	**$ 142**	**$ 137**	**$ 35**	**$ 58**	**$ 21**	**$ 4**	**$ 4**	**$ 4**	**$ 4**	**$ 4**	**$ 4**
ALLOCATIONS											
SDG&E	$ 3,580	$ 4,259	$ 4,165	$ 5,178	$ 4,563	$ 4,651	$ 4,524	$ 4,509	$ 4,497	$ 4,486	$ 4,478
SoCalGas	4,952	5,787	6,123	7,189	6,726	6,572	6,570	6,597	6,627	6,661	6,698
Total Allocations	**$ 8,532**	**$ 10,046**	**$ 10,288**	**$ 12,367**	**$ 11,289**	**$ 11,223**	**$ 11,094**	**$ 11,106**	**$ 11,124**	**$ 11,147**	**$ 11,176**
BILLED COSTS											
SDG&E	$ 3,640	$ 4,321	$ 4,168	$ 5,199	$ 4,570	$ 4,653	$ 4,526	$ 4,511	$ 4,498	$ 4,488	$ 4,479
SoCalGas	5,036	5,862	6,155	7,226	6,738	6,574	6,571	6,599	6,629	6,663	6,700
Total Billed Costs	**$ 8,676**	**$ 10,183**	**$ 10,323**	**$ 12,425**	**$ 11,309**	**$ 11,227**	**$ 11,097**	**$ 11,110**	**$ 11,127**	**$ 11,151**	**$ 11,179**

Notes:
1) Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.
2) In excluding certain costs subject to AB 1167 from forecast, where Corporate Center excluded the entire cost center from BY 2025, the entire cost center was also automatically excluded from 2021–2024 actuals.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: I CORPORATE CENTER ADMINISTRATION
Cost Center: B-Corporate Affairs & Human Resources
Workpaper: B Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 4,570**	**$ 6,738**	**$ 11,309**	**44**
Salaries	*(324)*	*(438)*	*(762)*	
Catering & Events	*(15)*	*(22)*	*(37)*	
Consulting	*-*	*(1)*	*(1)*	
Training	*(198)*	*(266)*	*(464)*	
Direct Assignments	*(7)*	*(10)*	*(17)*	
Total	*(544)*	*(737)*	*(1,281)*	
Change in Allocation Rates 2025 - 2028	485	597	1,082	
Total Change from 2025	(59)	(140)	(199)	(1)
2028 - TEST YEAR	**$ 4,511**	**$ 6,599**	**$ 11,110**	**43**
Utility Allocation Rate	37.9%	55.6%	93.5%	
Allocations	$ 4,509	$ 6,597	$ 11,107	
Direct Assignments	2	2	3	
TOTAL 2028 ALLOCATIONS	**$ 4,511**	**$ 6,599**	**$ 11,110**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti

Division: I CORPORATE CENTER ADMINISTRATION

Department: B-Corporate Affairs & Human Resources

Workpaper: B Esc

Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	42	44	46	47	44	43	43	43	43	43	43
Labor Costs	$ 5,043	$ 5,516	$ 6,148	$ 6,789	$ 6,737	$ 6,959	$ 7,047	$ 7,276	$ 7,511	$ 7,758	$ 8,022
Non-Labor Costs	3,633	4,667	4,175	5,636	4,572	4,566	4,644	4,722	4,808	4,906	5,009
Total Costs	**$ 8,676**	**$ 10,183**	**$ 10,323**	**$ 12,425**	**$ 11,309**	**$ 11,525**	**$ 11,691**	**$ 11,998**	**$ 12,319**	**$ 12,664**	**$ 13,031**
DIRECT ASSIGNMENTS											
SDG&E	$ 59	$ 62	$ 3	$ 21	$ 8	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2
SoCalGas	83	75	32	37	13	2	2	2	2	2	2
Total Direct Assignments	**$ 142**	**$ 137**	**$ 35**	**$ 58**	**$ 21**	**$ 4**	**$ 4**	**$ 4**	**$ 4**	**$ 4**	**$ 4**
ALLOCATIONS											
SDG&E	$ 3,580	$ 4,259	$ 4,165	$ 5,178	$ 4,563	$ 4,773	$ 4,765	$ 4,867	$ 4,975	$ 5,091	$ 5,216
SoCalGas	4,952	5,787	6,123	7,189	6,726	6,748	6,923	7,127	7,340	7,568	7,811
Total Allocations	**$ 8,532**	**$ 10,046**	**$ 10,288**	**$ 12,367**	**$ 11,289**	**$ 11,521**	**$ 11,688**	**$ 11,994**	**$ 12,315**	**$ 12,659**	**$ 13,027**
BILLED COSTS											
SDG&E	$ 3,640	$ 4,321	$ 4,168	$ 5,199	$ 4,570	$ 4,775	$ 4,766	$ 4,869	$ 4,977	$ 5,093	$ 5,218
SoCalGas	5,036	5,862	6,155	7,226	6,738	6,750	6,925	7,129	7,342	7,571	7,814
Total Billed Costs	**$ 8,676**	**$ 10,183**	**$ 10,323**	**$ 12,425**	**$ 11,309**	**$ 11,525**	**$ 11,691**	**$ 11,998**	**$ 12,319**	**$ 12,664**	**$ 13,032**

Notes:
1) Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.
2) In excluding certain costs subject to AB 1167 from forecast, where Corporate Center excluded the entire cost center from BY 2025, the entire cost center was also automatically excluded from 2021–2024 actuals.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-1 Corporate Relations
Workpaper: B-1 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	1	1	1	1	-	-	-	-	-	-
Labor Costs	$ 0	$ 75	$ 148	$ 195	$ 173	$ 22	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	1,146	1,295	1,546	2,039	1,616	1,866	1,863	1,863	1,863	1,862	1,862
Total Costs	**$ 1,146**	**$ 1,370**	**$ 1,694**	**$ 2,234**	**$ 1,789**	**$ 1,888**	**$ 1,863**	**$ 1,863**	**$ 1,863**	**$ 1,862**	**$ 1,862**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	11	11	17	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ 11**	**$ 11**	**$ 17**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 510	$ 612	$ 715	$ 1,106	$ 772	$ 836	$ 801	$ 794	$ 787	$ 780	$ 773
SoCalGas	625	746	962	1,128	1,017	1,052	1,063	1,069	1,076	1,082	1,089
Total Allocations	**$ 1,135**	**$ 1,358**	**$ 1,677**	**$ 2,234**	**$ 1,789**	**$ 1,888**	**$ 1,864**	**$ 1,863**	**$ 1,863**	**$ 1,862**	**$ 1,862**
BILLED COSTS											
SDG&E	$ 510	$ 612	$ 715	$ 1,106	$ 772	$ 836	$ 801	$ 794	$ 787	$ 780	$ 773
SoCalGas	636	757	980	1,128	1,017	1,052	1,063	1,069	1,076	1,082	1,089
Total Billed Costs	**$ 1,146**	**$ 1,369**	**$ 1,695**	**$ 2,234**	**$ 1,789**	**$ 1,888**	**$ 1,864**	**$ 1,863**	**$ 1,863**	**$ 1,862**	**$ 1,862**

Notes:
1) Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.
2) In excluding certain costs subject to AB 1167 from forecast, where Corporate Center excluded the entire cost center from BY 2025, the entire cost center was also automatically excluded from 2021–2024 actuals.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-Corporate Affairs & Human Resources
Cost Center: B-1 Corporate Relations
Workpaper: B-1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 772**	**$ 1,017**	**$ 1,789**	**1**
Salaries	*(87)*	*(115)*	*(202)*	
Total	*(87)*	*(115)*	*(202)*	
Change in Allocation Rates 2025 - 2028	109	167	276	
Total Change from 2025	22	52	74	(1)
2028 - TEST YEAR	**$ 794**	**$ 1,069**	**$ 1,863**	**-**
Utility Allocation Rate	40.3%	54.3%	94.7%	
Allocations	$ 794	$ 1,069	$ 1,863	
Direct Assignments	0	0	0	
TOTAL 2028 ALLOCATIONS	**$ 794**	**$ 1,069**	**$ 1,863**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-1 Corporate Relations
Workpaper: B-1 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	1	1	1	1	-	-	-	-	-	-
Labor Costs	$ 0	$ 75	$ 148	$ 195	$ 173	$ 22	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	1,146	1,295	1,546	2,039	1,616	1,901	1,931	1,963	1,999	2,039	2,082
Total Costs	**$ 1,146**	**$ 1,370**	**$ 1,694**	**$ 2,234**	**$ 1,789**	**$ 1,923**	**$ 1,931**	**$ 1,963**	**$ 1,999**	**$ 2,039**	**$ 2,082**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	11	11	17	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ 11**	**$ 11**	**$ 17**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 510	$ 612	$ 715	$ 1,106	$ 772	$ 851	$ 830	$ 836	$ 844	$ 854	$ 865
SoCalGas	625	746	962	1,128	1,017	1,071	1,101	1,127	1,154	1,185	1,218
Total Allocations	**$ 1,135**	**$ 1,358**	**$ 1,677**	**$ 2,234**	**$ 1,789**	**$ 1,922**	**$ 1,931**	**$ 1,963**	**$ 1,998**	**$ 2,039**	**$ 2,083**
BILLED COSTS											
SDG&E	$ 510	$ 612	$ 715	$ 1,106	$ 772	$ 851	$ 830	$ 836	$ 844	$ 854	$ 865
SoCalGas	636	757	980	1,128	1,017	1,071	1,101	1,127	1,154	1,185	1,218
Total Billed Costs	**$ 1,146**	**$ 1,369**	**$ 1,695**	**$ 2,234**	**$ 1,789**	**$ 1,922**	**$ 1,931**	**$ 1,963**	**$ 1,998**	**$ 2,039**	**$ 2,083**

Notes:
1) Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.
2) In excluding certain costs subject to AB 1167 from forecast, where Corporate Center excluded the entire cost center from BY 2025, the entire cost center was also automatically excluded from 2021–2024 actuals.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-1 Corporate Relations
Cost Center: 1100-0171-VP Corporate Relations
Workpaper: B-1.1 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	1	1	1	1	-	-	-	-	-	-
Labor Costs	$ -	$ 75	$ 148	$ 195	$ 173	$ 22	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	-	25	45	732	29	6	-	-	-	-	-
Total Costs	**$ -**	**$ 100**	**$ 193**	**$ 927**	**$ 202**	**$ 28**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ -	$ 46	$ 83	$ 399	$ 87	$ 12	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	54	111	528	115	16	-	-	-	-	-
Total Allocations	**$ -**	**$ 100**	**$ 194**	**$ 927**	**$ 202**	**$ 28**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ -	$ 46	$ 83	$ 399	$ 87	$ 12	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	54	111	528	115	16	-	-	-	-	-
Total Billed Costs	**$ -**	**$ 100**	**$ 194**	**$ 927**	**$ 202**	**$ 28**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-1 Corporate Relations
Cost Center: 1100-0171-VP Corporate Relations
Workpaper: B-1.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 87**	**$ 115**	**$ 202**	**1**
Insert lines to itemize details	(87)	(115)	(202)	
Salaries	*(87)*	*(115)*	*(202)*	
Total	*(87)*	*(115)*	*(202)*	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	(87)	(115)	(202)	(1)
2028 - TEST YEAR	**$ -**	**$ -**	**$ -**	**-**
SVPCORPAHR	-	-	-	
Allocations	$ -	$ -	$ -	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ -**	**$ -**	**$ -**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-1 Corporate Relations
Cost Center: 1100-0171-VP Corporate Relations
Workpaper: B-1.1 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	1	1	1	1	-	-	-	-	-	-
Labor Costs	$ -	$ 75	$ 148	$ 195	$ 173	$ 22	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	-	25	45	732	29	6	-	-	-	-	-
Total Costs	**$ -**	**$ 100**	**$ 194**	**$ 927**	**$ 202**	**$ 28**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ -	$ 46	$ 83	$ 399	$ 87	$ 12	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	54	111	528	115	16	-	-	-	-	-
Total Allocations	**$ -**	**$ 100**	**$ 194**	**$ 927**	**$ 202**	**$ 28**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ -	$ 46	$ 83	$ 399	$ 87	$ 12	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	54	111	528	115	16	-	-	-	-	-
Total Billed Costs	**$ -**	**$ 100**	**$ 194**	**$ 927**	**$ 202**	**$ 28**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-1 Corporate Relations
Cost Center: 1100-0378-Annual Report
Workpaper: B-1.2 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	1,146	1,269	1,501	1,307	1,587	1,860	1,863	1,863	1,863	1,862	1,862
Total Costs	**$ 1,146**	**$ 1,269**	**$ 1,501**	**$ 1,307**	**$ 1,587**	**$ 1,860**	**$ 1,863**	**$ 1,863**	**$ 1,863**	**$ 1,862**	**$ 1,862**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	11	11	17	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ 11**	**$ 11**	**$ 17**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 510	$ 567	$ 633	$ 707	$ 685	$ 824	$ 801	$ 794	$ 787	$ 780	$ 773
SoCalGas	625	691	851	600	902	1,036	1,063	1,069	1,076	1,082	1,089
Total Allocations	**$ 1,135**	**$ 1,258**	**$ 1,484**	**$ 1,307**	**$ 1,587**	**$ 1,860**	**$ 1,863**	**$ 1,863**	**$ 1,863**	**$ 1,862**	**$ 1,862**
BILLED COSTS											
SDG&E	$ 510	$ 567	$ 633	$ 707	$ 685	$ 824	$ 801	$ 794	$ 787	$ 780	$ 773
SoCalGas	636	703	869	600	902	1,036	1,063	1,069	1,076	1,082	1,089
Total Billed Costs	**$ 1,146**	**$ 1,269**	**$ 1,501**	**$ 1,307**	**$ 1,587**	**$ 1,860**	**$ 1,863**	**$ 1,863**	**$ 1,863**	**$ 1,862**	**$ 1,862**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-1 Corporate Relations
Cost Center: 1100-0378-Annual Report
Workpaper: B-1.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 685**	**$ 902**	**$ 1,587**	**-**
Total	-	-	-	
Change in Allocation Rates 2025 - 2028	109	167	276	
Total Change from 2025	109	167	276	-
2028 - TEST YEAR	**$ 794**	**$ 1,069**	**$ 1,863**	**-**
MFBASIC	40.3%	54.3%	94.7%	
Allocations	$ 794	$ 1,069	$ 1,863	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 794**	**$ 1,069**	**$ 1,863**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-1 Corporate Relations
Cost Center: 1100-0378-Annual Report
Workpaper: B-1.2 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	1,146	1,269	1,501	1,307	1,587	1,895	1,931	1,963	1,999	2,039	2,082
Total Costs	**$ 1,146**	**$ 1,269**	**$ 1,501**	**$ 1,307**	**$ 1,587**	**$ 1,895**	**$ 1,931**	**$ 1,963**	**$ 1,999**	**$ 2,039**	**$ 2,082**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	11	11	17	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ 11**	**$ 11**	**$ 17**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 510	$ 567	$ 633	$ 707	$ 685	$ 839	$ 830	$ 836	$ 844	$ 854	$ 865
SoCalGas	625	691	851	600	902	1,056	1,101	1,127	1,154	1,185	1,218
Total Allocations	**$ 1,135**	**$ 1,258**	**$ 1,484**	**$ 1,307**	**$ 1,587**	**$ 1,895**	**$ 1,931**	**$ 1,963**	**$ 1,999**	**$ 2,039**	**$ 2,082**
BILLED COSTS											
SDG&E	$ 510	$ 567	$ 633	$ 707	$ 685	$ 839	$ 830	$ 836	$ 844	$ 854	$ 865
SoCalGas	636	703	869	600	902	1,056	1,101	1,127	1,154	1,185	1,218
Total Billed Costs	**$ 1,146**	**$ 1,269**	**$ 1,501**	**$ 1,307**	**$ 1,587**	**$ 1,895**	**$ 1,931**	**$ 1,963**	**$ 1,999**	**$ 2,039**	**$ 2,082**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-2 Ethics & Investigations
Workpaper: B-2 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	3	3	5	3	3	3	3	3	3	3	3
Labor Costs	$ 388	$ 547	$ 670	$ 698	$ 640	$ 591	$ 590	$ 591	$ 592	$ 594	$ 597
Non-Labor Costs	7	38	39	79	157	187	187	187	187	187	187
Total Costs	**$ 395**	**$ 585**	**$ 709**	**$ 777**	**$ 798**	**$ 778**	**$ 777**	**$ 778**	**$ 779**	**$ 781**	**$ 784**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	1	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ 2**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 176	$ 259	$ 302	$ 334	$ 343	$ 345	$ 334	$ 331	$ 329	$ 327	$ 326
SoCalGas	219	327	406	443	455	433	443	447	451	455	459
Total Allocations	**$ 395**	**$ 586**	**$ 708**	**$ 777**	**$ 798**	**$ 778**	**$ 777**	**$ 778**	**$ 780**	**$ 782**	**$ 785**
BILLED COSTS											
SDG&E	$ 176	$ 259	$ 302	$ 334	$ 343	$ 345	$ 334	$ 331	$ 329	$ 327	$ 326
SoCalGas	219	327	407	443	455	433	443	447	451	455	459
Total Billed Costs	**$ 395**	**$ 586**	**$ 709**	**$ 777**	**$ 798**	**$ 778**	**$ 777**	**$ 778**	**$ 780**	**$ 782**	**$ 785**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-Corporate Affairs & Human Resources
Cost Center: B-2 Ethics & Investigations
Workpaper: B-2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 343**	**$ 455**	**$ 798**	**3**
Salaries	*(74)*	*(99)*	*(173)*	
Total	*(74)*	*(99)*	*(173)*	
Change in Allocation Rates 2025 - 2028	62	91	153	
Total Change from 2025	(12)	(8)	(20)	-
2028 - TEST YEAR	**$ 331**	**$ 447**	**$ 778**	**3**
Utility Allocation Rate	40.3%	54.3%	94.7%	
Allocations	$ 331	$ 447	$ 778	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 331**	**$ 447**	**$ 778**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-2 Ethics & Investigations
Workpaper: B-2 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	3	3	5	3	3	3	3	3	3	3	3
Labor Costs	$ 388	$ 547	$ 670	$ 698	$ 640	$ 610	$ 628	$ 649	$ 669	$ 691	$ 715
Non-Labor Costs	7	38	39	79	157	191	194	197	201	205	209
Total Costs	**$ 395**	**$ 585**	**$ 709**	**$ 777**	**$ 798**	**$ 801**	**$ 822**	**$ 846**	**$ 870**	**$ 896**	**$ 924**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	1	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ 2**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 176	$ 259	$ 302	$ 334	$ 343	$ 355	$ 353	$ 360	$ 368	$ 375	$ 384
SoCalGas	219	327	406	443	455	446	469	486	503	521	541
Total Allocations	**$ 395**	**$ 586**	**$ 708**	**$ 777**	**$ 798**	**$ 801**	**$ 822**	**$ 846**	**$ 871**	**$ 896**	**$ 925**
BILLED COSTS											
SDG&E	$ 176	$ 259	$ 302	$ 334	$ 343	$ 355	$ 353	$ 360	$ 368	$ 375	$ 384
SoCalGas	219	327	407	443	455	446	469	486	503	521	541
Total Billed Costs	**$ 395**	**$ 586**	**$ 709**	**$ 777**	**$ 798**	**$ 801**	**$ 822**	**$ 846**	**$ 871**	**$ 896**	**$ 925**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-2 Ethics & Investigations
Cost Center: 1100-0205-Ethics & Investigations
Workpaper: B-2.1 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	3	5	3	3	3	3	3	3	3	3
Labor Costs	$ 388	$ 547	$ 670	$ 698	$ 640	$ 591	$ 590	$ 591	$ 592	$ 594	$ 597
Non-Labor Costs	7	38	39	79	157	187	187	187	187	187	187
Total Costs	**$ 395**	**$ 585**	**$ 709**	**$ 777**	**$ 798**	**$ 778**	**$ 777**	**$ 778**	**$ 779**	**$ 781**	**$ 784**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	1	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ 2**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 176	$ 259	$ 302	$ 334	$ 343	$ 345	$ 334	$ 331	$ 329	$ 327	$ 326
SoCalGas	219	327	406	443	455	433	443	447	451	455	459
Total Allocations	**$ 395**	**$ 586**	**$ 708**	**$ 777**	**$ 798**	**$ 778**	**$ 777**	**$ 778**	**$ 780**	**$ 782**	**$ 785**
BILLED COSTS											
SDG&E	$ 176	$ 259	$ 302	$ 334	$ 343	$ 345	$ 334	$ 331	$ 329	$ 327	$ 326
SoCalGas	219	327	407	443	455	433	443	447	451	455	459
Total Billed Costs	**$ 395**	**$ 586**	**$ 709**	**$ 777**	**$ 798**	**$ 778**	**$ 777**	**$ 778**	**$ 780**	**$ 782**	**$ 785**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-2 Ethics & Investigations
Cost Center: 1100-0205-Ethics & Investigations
Workpaper: B-2.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 343**	**$ 455**	**$ 798**	**3**
Salaries	*(74)*	*(99)*	*(173)*	
Total	*(74)*	*(99)*	*(173)*	
Change in Allocation Rates 2025 - 2028	62	91	153	
Total Change from 2025	(12)	(8)	(20)	-
2028 - TEST YEAR	**$ 331**	**$ 447**	**$ 778**	**3**
MFBASIC	40.3%	54.3%	94.7%	
Allocations	$ 331	$ 447	$ 778	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 331**	**$ 447**	**$ 778**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-2 Ethics & Investigations
Cost Center: 1100-0205-Ethics & Investigations
Workpaper: B-2.1 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	3	5	3	3	3	3	3	3	3	3
Labor Costs	$ 388	$ 547	$ 670	$ 698	$ 640	$ 610	$ 628	$ 649	$ 669	$ 691	$ 715
Non-Labor Costs	7	38	39	79	157	191	194	197	201	205	209
Total Costs	**$ 395**	**$ 586**	**$ 709**	**$ 777**	**$ 798**	**$ 801**	**$ 822**	**$ 846**	**$ 870**	**$ 896**	**$ 924**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	1	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 176	$ 259	$ 302	$ 334	$ 343	$ 355	$ 353	$ 360	$ 368	$ 375	$ 384
SoCalGas	219	327	406	443	455	446	469	486	503	521	541
Total Allocations	**$ 395**	**$ 586**	**$ 708**	**$ 777**	**$ 798**	**$ 801**	**$ 822**	**$ 846**	**$ 870**	**$ 896**	**$ 924**
BILLED COSTS											
SDG&E	$ 176	$ 259	$ 302	$ 334	$ 343	$ 355	$ 353	$ 360	$ 368	$ 375	$ 384
SoCalGas	219	327	407	443	455	446	469	486	503	521	541
Total Billed Costs	**$ 395**	**$ 586**	**$ 709**	**$ 777**	**$ 798**	**$ 801**	**$ 822**	**$ 846**	**$ 870**	**$ 896**	**$ 924**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Workpaper: B-3 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	11	16	13	15	12	12	12	12	12	12	12
Labor Costs	$ 1,555	$ 1,957	$ 2,008	$ 2,226	$ 2,002	$ 1,916	$ 1,910	$ 1,912	$ 1,918	$ 1,925	$ 1,933
Non-Labor Costs	1,407	2,294	1,584	2,034	1,128	711	712	712	711	711	711
Total Costs	**$ 2,962**	**$ 4,251**	**$ 3,592**	**$ 4,260**	**$ 3,130**	**$ 2,627**	**$ 2,622**	**$ 2,624**	**$ 2,629**	**$ 2,636**	**$ 2,644**
DIRECT ASSIGNMENTS											
SDG&E	$ 59	$ 62	$ 2	$ 21	$ 8	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
SoCalGas	72	64	14	37	13	1	1	1	1	1	1
Total Direct Assignments	**$ 131**	**$ 126**	**$ 16**	**$ 58**	**$ 21**	**$ 2**	**$ 2**	**$ 2**	**$ 2**	**$ 2**	**$ 2**
ALLOCATIONS											
SDG&E	$ 1,226	$ 1,792	$ 1,520	$ 1,777	$ 1,313	$ 1,143	$ 1,110	$ 1,102	$ 1,096	$ 1,090	$ 1,084
SoCalGas	1,605	2,333	2,056	2,426	1,796	1,480	1,509	1,520	1,531	1,544	1,558
Total Allocations	**$ 2,831**	**$ 4,125**	**$ 3,576**	**$ 4,203**	**$ 3,109**	**$ 2,624**	**$ 2,619**	**$ 2,622**	**$ 2,627**	**$ 2,633**	**$ 2,642**
BILLED COSTS											
SDG&E	$ 1,285	$ 1,855	$ 1,521	$ 1,798	$ 1,321	$ 1,144	$ 1,111	$ 1,103	$ 1,097	$ 1,091	$ 1,085
SoCalGas	1,677	2,396	2,071	2,463	1,809	1,481	1,510	1,521	1,533	1,546	1,559
Total Billed Costs	**$ 2,962**	**$ 4,251**	**$ 3,592**	**$ 4,261**	**$ 3,130**	**$ 2,626**	**$ 2,621**	**$ 2,624**	**$ 2,630**	**$ 2,636**	**$ 2,644**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-Corporate Affairs & Human Resources
Cost Center: B-3 Talent and Culture
Workpaper: B-3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 1,321**	**$ 1,809**	**$ 3,130**	**12**
Salaries	*(182)*	*(256)*	*(438)*	
Catering & Events	*(15)*	*(22)*	*(37)*	
Training	*(198)*	*(266)*	*(464)*	
Direct Assignments	*(7)*	*(11)*	*(18)*	
Total	*(402)*	*(555)*	*(957)*	
Change in Allocation Rates 2025 - 2028	184	267	451	
Total Change from 2025	(218)	(288)	(506)	-
2028 - TEST YEAR	**$ 1,103**	**$ 1,521**	**$ 2,624**	**12**
Utility Allocation Rate	40.0%	55.2%	95.1%	
Allocations	$ 1,102	$ 1,520	$ 2,622	
Direct Assignments	1	1	2	
TOTAL 2028 ALLOCATIONS	**$ 1,103**	**$ 1,521**	**$ 2,624**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Workpaper: B-3 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	11	16	13	15	12	12	12	12	12	12	12
Labor Costs	$ 1,555	$ 1,957	$ 2,008	$ 2,226	$ 2,002	$ 1,977	$ 2,034	$ 2,100	$ 2,167	$ 2,239	$ 2,314
Non-Labor Costs	1,407	2,294	1,584	2,034	1,128	724	738	750	763	779	795
Total Costs	**$ 2,962**	**$ 4,251**	**$ 3,592**	**$ 4,260**	**$ 3,130**	**$ 2,701**	**$ 2,772**	**$ 2,850**	**$ 2,930**	**$ 3,018**	**$ 3,109**
DIRECT ASSIGNMENTS											
SDG&E	$ 59	$ 62	$ 2	$ 21	$ 8	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
SoCalGas	72	64	14	37	13	1	1	2	2	2	2
Total Direct Assignments	**$ 131**	**$ 126**	**$ 16**	**$ 58**	**$ 21**	**$ 2**	**$ 2**	**$ 3**	**$ 3**	**$ 3**	**$ 3**
ALLOCATIONS											
SDG&E	$ 1,226	$ 1,792	$ 1,520	$ 1,777	$ 1,313	$ 1,176	$ 1,173	$ 1,197	$ 1,221	$ 1,247	$ 1,275
SoCalGas	1,605	2,333	2,056	2,426	1,796	1,522	1,596	1,650	1,707	1,768	1,832
Total Allocations	**$ 2,831**	**$ 4,125**	**$ 3,576**	**$ 4,203**	**$ 3,109**	**$ 2,698**	**$ 2,769**	**$ 2,847**	**$ 2,928**	**$ 3,015**	**$ 3,107**
BILLED COSTS											
SDG&E	$ 1,285	$ 1,855	$ 1,521	$ 1,798	$ 1,321	$ 1,177	$ 1,174	$ 1,198	$ 1,222	$ 1,248	$ 1,276
SoCalGas	1,677	2,396	2,071	2,463	1,809	1,524	1,597	1,652	1,709	1,769	1,833
Total Billed Costs	**$ 2,962**	**$ 4,251**	**$ 3,592**	**$ 4,261**	**$ 3,130**	**$ 2,701**	**$ 2,771**	**$ 2,850**	**$ 2,931**	**$ 3,017**	**$ 3,109**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Cost Center: 1100-0173-VP People & Culture (inactive)
Workpaper: B-3.1 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	1	1	1	-	-	-	-	-	-	-
Labor Costs	$ -	$ 256	$ 347	$ 674	$ 95	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	-	11	107	749	523	-	-	-	-	-	-
Total Costs	**$ -**	**$ 267**	**$ 453**	**$ 1,424**	**$ 618**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ -	$ 113	$ 181	$ 581	$ 261	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	154	273	843	358	-	-	-	-	-	-
Total Allocations	**$ -**	**$ 267**	**$ 453**	**$ 1,424**	**$ 618**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ -	$ 113	$ 181	$ 581	$ 261	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	154	273	843	358	-	-	-	-	-	-
Total Billed Costs	**$ -**	**$ 267**	**$ 453**	**$ 1,424**	**$ 618**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Cost Center: 1100-0173-VP People & Culture (inactive)
Workpaper: B-3.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 261**	**$ 358**	**$ 618**	**-**
Salaries	*(46)*	*(67)*	*(113)*	
Catering & Events	*(15)*	*(22)*	*(38)*	
Training	*(199)*	*(268)*	*(466)*	
Total	*(260)*	*(357)*	*(618)*	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	(260)	(357)	(618)	-
2028 - TEST YEAR	**$ -**	**$ -**	**$ -**	**-**
VPTALMGMT	39.1%	57.3%	96.3%	
Allocations	$ -	$ -	$ -	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ -**	**$ -**	**$ -**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Cost Center: 1100-0173-VP People & Culture (inactive)
Workpaper: B-3.1 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	1	1	1	-	-	-	-	-	-	-
Labor Costs	$ -	$ 256	$ 347	$ 674	$ 95	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	-	11	107	749	523	-	-	-	-	-	-
Total Costs	**$ -**	**$ 267**	**$ 453**	**$ 1,424**	**$ 618**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ -	$ 113	$ 181	$ 581	$ 261	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	154	273	843	358	-	-	-	-	-	-
Total Allocations	**$ -**	**$ 267**	**$ 453**	**$ 1,424**	**$ 618**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ -	$ 113	$ 181	$ 581	$ 261	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	154	273	843	358	-	-	-	-	-	-
Total Billed Costs	**$ -**	**$ 267**	**$ 453**	**$ 1,424**	**$ 618**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Cost Center: 1100-0130-Corporate HR
Workpaper: B-3.2 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	7	11	10	11	8	8	8	8	8	8	8
Labor Costs	$ 883	$ 986	$ 1,175	$ 1,172	$ 1,049	$ 1,200	$ 1,197	$ 1,200	$ 1,203	$ 1,206	$ 1,212
Non-Labor Costs	977	1,312	969	995	570	670	671	671	671	671	671
Total Costs	**$ 1,860**	**$ 2,299**	**$ 2,143**	**$ 2,167**	**$ 1,619**	**$ 1,870**	**$ 1,868**	**$ 1,871**	**$ 1,874**	**$ 1,877**	**$ 1,883**
DIRECT ASSIGNMENTS											
SDG&E	$ 59	$ 62	$ -	$ 21	$ 7	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	72	64	13	36	11	-	-	-	-	-	-
Total Direct Assignments	**$ 132**	**$ 126**	**$ 13**	**$ 56**	**$ 18**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 772	$ 965	$ 916	$ 908	$ 689	$ 829	$ 803	$ 797	$ 791	$ 787	$ 782
SoCalGas	957	1,208	1,214	1,203	912	1,042	1,066	1,074	1,082	1,091	1,101
Total Allocations	**$ 1,729**	**$ 2,173**	**$ 2,130**	**$ 2,111**	**$ 1,601**	**$ 1,870**	**$ 1,868**	**$ 1,871**	**$ 1,873**	**$ 1,877**	**$ 1,883**
BILLED COSTS											
SDG&E	$ 831	$ 1,027	$ 916	$ 929	$ 696	$ 829	$ 803	$ 797	$ 791	$ 787	$ 782
SoCalGas	1,029	1,272	1,227	1,238	924	1,042	1,066	1,074	1,082	1,091	1,101
Total Billed Costs	**$ 1,860**	**$ 2,299**	**$ 2,143**	**$ 2,167**	**$ 1,619**	**$ 1,870**	**$ 1,868**	**$ 1,871**	**$ 1,873**	**$ 1,877**	**$ 1,883**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Cost Center: 1100-0130-Corporate HR
Workpaper: B-3.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 696**	**$ 924**	**$ 1,619**	**8**
Salaries	*(22)*	*(29)*	*(51)*	
Training	*1*	*2*	*3*	
Direct Assignments	*(7)*	*(11)*	*(18)*	
Total	*(28)*	*(38)*	*(66)*	
Change in Allocation Rates 2025 - 2028	129	189	318	
Total Change from 2025	101	217	368	-
2028 - TEST YEAR	**$ 797**	**$ 1,074**	**$ 1,871**	**8**
MFBASIC	40.3%	54.3%	94.7%	
Allocations	$ 797	$ 1,074	$ 1,871	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 797**	**$ 1,074**	**$ 1,871**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Cost Center: 1100-0130-Corporate HR
Workpaper: B-3.2 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	7	11	10	11	8	8	8	8	8	8	8
Labor Costs	$ 883	$ 986	$ 1,175	$ 1,172	$ 1,049	$ 1,239	$ 1,275	$ 1,316	$ 1,359	$ 1,403	$ 1,451
Non-Labor Costs	977	1,312	969	995	570	682	695	707	720	734	750
Total Costs	**$ 1,860**	**$ 2,299**	**$ 2,143**	**$ 2,167**	**$ 1,619**	**$ 1,922**	**$ 1,970**	**$ 2,023**	**$ 2,079**	**$ 2,138**	**$ 2,201**
DIRECT ASSIGNMENTS											
SDG&E	$ 59	$ 62	$ -	$ 21	$ 7	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	72	64	13	36	11	-	-	-	-	-	-
Total Direct Assignments	**$ 132**	**$ 126**	**$ 13**	**$ 56**	**$ 18**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 772	$ 965	$ 916	$ 908	$ 689	$ 851	$ 847	$ 862	$ 878	$ 895	$ 914
SoCalGas	957	1,208	1,214	1,203	912	1,070	1,124	1,161	1,201	1,243	1,287
Total Allocations	**$ 1,729**	**$ 2,173**	**$ 2,130**	**$ 2,111**	**$ 1,601**	**$ 1,922**	**$ 1,970**	**$ 2,023**	**$ 2,079**	**$ 2,138**	**$ 2,201**
BILLED COSTS											
SDG&E	$ 831	$ 1,027	$ 916	$ 929	$ 696	$ 851	$ 847	$ 862	$ 878	$ 895	$ 914
SoCalGas	1,029	1,272	1,227	1,238	924	1,070	1,124	1,161	1,201	1,243	1,287
Total Billed Costs	**$ 1,860**	**$ 2,299**	**$ 2,143**	**$ 2,167**	**$ 1,619**	**$ 1,922**	**$ 1,970**	**$ 2,023**	**$ 2,079**	**$ 2,138**	**$ 2,201**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Cost Center: 1100-0131-HR Systems & Data
Workpaper: B-3.3 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	1	1	1	1	1	1	1
Labor Costs	$ -	$ -	$ -	$ -	$ 269	$ 239	$ 239	$ 239	$ 239	$ 240	$ 241
Non-Labor Costs	-	-	-	-	4	4	4	4	4	4	4
Total Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ 273**	**$ 243**	**$ 243**	**$ 243**	**$ 243**	**$ 244**	**$ 245**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ -	$ -	$ -	$ -	$ 99	$ 89	$ 88	$ 88	$ 89	$ 89	$ 90
SoCalGas	-	-	-	-	175	154	154	154	154	155	156
Total Allocations	**$ -**	**$ -**	**$ -**	**$ -**	**$ 273**	**$ 243**	**$ 243**	**$ 243**	**$ 243**	**$ 244**	**$ 245**
BILLED COSTS											
SDG&E	$ -	$ -	$ -	$ -	$ 99	$ 89	$ 88	$ 88	$ 89	$ 89	$ 90
SoCalGas	-	-	-	-	175	154	154	154	154	155	156
Total Billed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ 273**	**$ 243**	**$ 243**	**$ 243**	**$ 243**	**$ 244**	**$ 245**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Cost Center: 1100-0131-HR Systems & Data
Workpaper: B-3.3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 99**	**$ 175**	**$ 273**	**1**
Salaries	*(17)*	*(29)*	*(46)*	
Total	*(17)*	*(29)*	*(46)*	
Change in Allocation Rates 2025 - 2028	7	8	15	
Total Change from 2025	(10)	(21)	(31)	-
2028 - TEST YEAR	**$ 88**	**$ 154**	**$ 243**	**1**
CBFTE	36.4%	63.4%	99.8%	
Allocations	$ 88	$ 154	$ 243	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 88**	**$ 154**	**$ 243**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Cost Center: 1100-0131-HR Systems & Data
Workpaper: B-3.3 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	1	1	1	1	1	1	1
Labor Costs	$ -	$ -	$ -	$ -	$ 269	$ 247	$ 254	$ 262	$ 270	$ 279	$ 289
Non-Labor Costs	-	-	-	-	4	4	4	4	4	4	5
Total Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ 273**	**$ 251**	**$ 258**	**$ 266**	**$ 275**	**$ 284**	**$ 293**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ -	$ -	$ -	$ -	$ 99	$ 92	$ 94	$ 97	$ 100	$ 104	$ 107
SoCalGas	-	-	-	-	175	159	164	169	174	180	186
Total Allocations	**$ -**	**$ -**	**$ -**	**$ -**	**$ 273**	**$ 251**	**$ 258**	**$ 266**	**$ 275**	**$ 284**	**$ 293**
BILLED COSTS											
SDG&E	$ -	$ -	$ -	$ -	$ 99	$ 92	$ 94	$ 97	$ 100	$ 104	$ 107
SoCalGas	-	-	-	-	175	159	164	169	174	180	186
Total Billed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ 273**	**$ 251**	**$ 258**	**$ 266**	**$ 275**	**$ 284**	**$ 293**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Cost Center: 1100-0090-SVP Diversity & Community Partnerships (inactive)
Workpaper: B-3.4 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	1	-	-	-	-	-	-	-	-	-
Labor Costs	$ 392	$ 339	$ 118	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	53	70	28	-	-	-	-	-	-	-	-
Total Costs	**$ 444**	**$ 408**	**$ 145**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 161	$ 150	$ 62	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	283	258	83	-	-	-	-	-	-	-	-
Total Allocations	**$ 444**	**$ 408**	**$ 145**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 161	$ 150	$ 62	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	283	258	83	-	-	-	-	-	-	-	-
Total Billed Costs	**$ 444**	**$ 408**	**$ 145**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Cost Center: 1100-0090-SVP Diversity & Community Partnerships (inactive)
Workpaper: B-3.4 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	1	-	-	-	-	-	-	-	-	-
Labor Costs	$ 392	$ 339	$ 118	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	53	70	28	-	-	-	-	-	-	-	-
Total Costs	**$ 444**	**$ 408**	**$ 145**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 161	$ 150	$ 62	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	283	258	83	-	-	-	-	-	-	-	-
Total Allocations	**$ 444**	**$ 408**	**$ 145**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 161	$ 150	$ 62	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	283	258	83	-	-	-	-	-	-	-	-
Total Billed Costs	**$ 444**	**$ 408**	**$ 145**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Cost Center: 1100-0268-Talent Development & Engagement
Workpaper: B-3.5 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	3	2	3	3	3	3	3	3	3	3
Labor Costs	$ 280	$ 376	$ 369	$ 380	$ 588	$ 476	$ 474	$ 475	$ 476	$ 478	$ 480
Non-Labor Costs	377	901	481	290	31	37	37	37	37	37	37
Total Costs	**$ 657**	**$ 1,277**	**$ 850**	**$ 670**	**$ 619**	**$ 513**	**$ 511**	**$ 512**	**$ 513**	**$ 515**	**$ 517**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
SoCalGas	-	-	2	1	1	1	1	1	1	1	1
Total Direct Assignments	**$ -**	**$ -**	**$ 3**	**$ 2**	**$ 2**	**$ 3**	**$ 3**	**$ 3**	**$ 3**	**$ 3**	**$ 3**
ALLOCATIONS											
SDG&E	$ 292	$ 564	$ 361	$ 288	$ 265	$ 226	$ 219	$ 217	$ 216	$ 214	$ 214
SoCalGas	365	713	486	381	351	283	290	292	295	298	301
Total Allocations	**$ 657**	**$ 1,277**	**$ 848**	**$ 668**	**$ 617**	**$ 510**	**$ 509**	**$ 510**	**$ 511**	**$ 512**	**$ 514**
BILLED COSTS											
SDG&E	$ 292	$ 564	$ 362	$ 288	$ 266	$ 227	$ 220	$ 218	$ 217	$ 215	$ 215
SoCalGas	365	713	488	382	353	285	291	293	296	299	303
Total Billed Costs	**$ 657**	**$ 1,277**	**$ 850**	**$ 670**	**$ 619**	**$ 513**	**$ 511**	**$ 512**	**$ 513**	**$ 514**	**$ 517**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Cost Center: 1100-0268-Talent Development & Engagement
Workpaper: B-3.5 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 266**	**$ 353**	**$ 619**	**3**
Salaries	*(98)*	*(131)*	*(228)*	
Total	*(98)*	*(131)*	*(228)*	
Change in Allocation Rates 2025 - 2028	48	70	118	
Total Change from 2025	(50)	(61)	(110)	-
2028 - TEST YEAR	**$ 218**	**$ 293**	**$ 512**	**3**
MFBASIC	40.3%	54.3%	94.7%	
Allocations	$ 217	$ 292	$ 510	
Direct Assignments	1	1	3	
TOTAL 2028 ALLOCATIONS	**$ 218**	**$ 293**	**$ 512**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Cost Center: 1100-0268-Talent Development & Engagement
Workpaper: B-3.5 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	3	2	3	3	3	3	3	3	3	3
Labor Costs	$ 280	$ 376	$ 369	$ 380	$ 588	$ 491	$ 505	$ 522	$ 538	$ 556	$ 575
Non-Labor Costs	377	901	481	290	31	37	38	39	39	40	41
Total Costs	**$ 657**	**$ 1,277**	**$ 850**	**$ 670**	**$ 619**	**$ 528**	**$ 543**	**$ 560**	**$ 578**	**$ 596**	**$ 616**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
SoCalGas	-	-	2	1	1	1	1	2	2	2	2
Total Direct Assignments	**$ -**	**$ -**	**$ 3**	**$ 2**	**$ 2**	**$ 3**	**$ 3**	**$ 3**	**$ 3**	**$ 3**	**$ 3**
ALLOCATIONS											
SDG&E	$ 292	$ 564	$ 361	$ 288	$ 265	$ 233	$ 232	$ 238	$ 243	$ 248	$ 255
SoCalGas	365	713	486	381	351	293	308	320	332	345	358
Total Allocations	**$ 657**	**$ 1,277**	**$ 848**	**$ 668**	**$ 617**	**$ 526**	**$ 541**	**$ 558**	**$ 575**	**$ 593**	**$ 613**
BILLED COSTS											
SDG&E	$ 292	$ 564	$ 362	$ 288	$ 266	$ 234	$ 233	$ 239	$ 244	$ 250	$ 256
SoCalGas	365	713	488	382	353	294	310	322	334	346	360
Total Billed Costs	**$ 657**	**$ 1,277**	**$ 850**	**$ 670**	**$ 619**	**$ 528**	**$ 543**	**$ 560**	**$ 578**	**$ 596**	**$ 616**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Workpaper: B-4 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	28	24	27	28	28	28	28	28	28	28	28
Labor Costs	$ 3,100	$ 2,937	$ 3,322	$ 3,670	$ 3,921	$ 4,216	$ 4,117	$ 4,125	$ 4,137	$ 4,151	$ 4,169
Non-Labor Costs	1,072	1,040	1,006	1,483	1,671	1,719	1,719	1,719	1,719	1,719	1,719
Total Costs	**$ 4,172**	**$ 3,977**	**$ 4,328**	**$ 5,153**	**$ 5,592**	**$ 5,935**	**$ 5,836**	**$ 5,844**	**$ 5,856**	**$ 5,870**	**$ 5,888**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	1	1	1	1
Total Direct Assignments	**$ -**	**$ -**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ 0**	**$ 1**	**$ 1**	**$ 1**	**$ 1**
ALLOCATIONS											
SDG&E	$ 1,668	$ 1,596	$ 1,628	$ 1,960	$ 2,134	$ 2,327	$ 2,280	$ 2,282	$ 2,285	$ 2,289	$ 2,295
SoCalGas	2,504	2,382	2,698	3,192	3,458	3,607	3,555	3,562	3,569	3,580	3,593
Total Allocations	**$ 4,172**	**$ 3,978**	**$ 4,326**	**$ 5,152**	**$ 5,592**	**$ 5,934**	**$ 5,835**	**$ 5,843**	**$ 5,855**	**$ 5,869**	**$ 5,888**
BILLED COSTS											
SDG&E	$ 1,668	$ 1,596	$ 1,629	$ 1,960	$ 2,134	$ 2,328	$ 2,280	$ 2,283	$ 2,285	$ 2,290	$ 2,295
SoCalGas	2,504	2,382	2,698	3,192	3,458	3,607	3,555	3,562	3,570	3,580	3,593
Total Billed Costs	**$ 4,172**	**$ 3,978**	**$ 4,327**	**$ 5,152**	**$ 5,592**	**$ 5,935**	**$ 5,835**	**$ 5,844**	**$ 5,856**	**$ 5,870**	**$ 5,888**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-Corporate Affairs & Human Resources
Cost Center: B-4 Total Rewards
Workpaper: B-4 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 2,134**	**$ 3,458**	**$ 5,592**	**28**
Salaries	*19*	*32*	*50*	
Consulting	*-*	*(1)*	*(1)*	
Direct Assignments	*-*	*1*	*1*	
Total	*19*	*32*	*50*	
Change in Allocation Rates 2025 - 2028	130	72	202	
Total Change from 2025	149	104	252	-
2028 - TEST YEAR	**$ 2,283**	**$ 3,562**	**$ 5,844**	**28**
Utility Allocation Rate	36.0%	56.3%	92.2%	
Allocations	$ 2,283	$ 3,562	$ 5,844	
Direct Assignments	-	1	1	
TOTAL 2028 ALLOCATIONS	**$ 2,283**	**$ 3,562**	**$ 5,845**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Workpaper: B-4 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	28	24	27	28	28	28	28	28	28	28	28
Labor Costs	$ 3,100	$ 2,937	$ 3,322	$ 3,670	$ 3,921	$ 4,349	$ 4,385	$ 4,528	$ 4,674	$ 4,828	$ 4,992
Non-Labor Costs	1,072	1,040	1,006	1,483	1,671	1,751	1,781	1,811	1,845	1,882	1,922
Total Costs	**$ 4,172**	**$ 3,977**	**$ 4,328**	**$ 5,153**	**$ 5,592**	**$ 6,100**	**$ 6,166**	**$ 6,339**	**$ 6,519**	**$ 6,710**	**$ 6,914**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	1	1	1	1
Total Direct Assignments	**$ -**	**$ -**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1**	**$ 1**	**$ 1**	**$ 1**
ALLOCATIONS											
SDG&E	$ 1,668	$ 1,596	$ 1,628	$ 1,960	$ 2,134	$ 2,391	$ 2,408	$ 2,474	$ 2,542	$ 2,615	$ 2,692
SoCalGas	2,504	2,382	2,698	3,192	3,458	3,708	3,757	3,864	3,976	4,095	4,221
Total Allocations	**$ 4,172**	**$ 3,978**	**$ 4,326**	**$ 5,152**	**$ 5,592**	**$ 6,099**	**$ 6,165**	**$ 6,338**	**$ 6,518**	**$ 6,710**	**$ 6,913**
BILLED COSTS											
SDG&E	$ 1,668	$ 1,596	$ 1,629	$ 1,960	$ 2,134	$ 2,392	$ 2,409	$ 2,474	$ 2,543	$ 2,615	$ 2,693
SoCalGas	2,504	2,382	2,698	3,192	3,458	3,708	3,757	3,865	3,976	4,095	4,222
Total Billed Costs	**$ 4,172**	**$ 3,978**	**$ 4,327**	**$ 5,152**	**$ 5,592**	**$ 6,100**	**$ 6,166**	**$ 6,339**	**$ 6,519**	**$ 6,710**	**$ 6,915**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0135 Compensation & Trusts
Workpaper: B-4.1 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	6	5	6	6	6	6	6	6	6	6	6
Labor Costs	$ 852	$ 763	$ 918	$ 1,088	$ 1,107	$ 1,197	$ 1,152	$ 1,154	$ 1,158	$ 1,162	$ 1,167
Non-Labor Costs	301	275	322	734	817	862	862	862	862	862	862
Total Costs	**$ 1,153**	**$ 1,039**	**$ 1,241**	**$ 1,821**	**$ 1,924**	**$ 2,059**	**$ 2,014**	**$ 2,016**	**$ 2,020**	**$ 2,024**	**$ 2,029**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 419	$ 382	$ 441	$ 654	$ 694	$ 752	$ 736	$ 736	$ 737	$ 739	$ 740
SoCalGas	734	656	800	1,168	1,231	1,306	1,278	1,280	1,283	1,286	1,289
Total Allocations	**$ 1,153**	**$ 1,039**	**$ 1,241**	**$ 1,821**	**$ 1,924**	**$ 2,059**	**$ 2,014**	**$ 2,016**	**$ 2,020**	**$ 2,025**	**$ 2,029**
BILLED COSTS											
SDG&E	$ 419	$ 382	$ 441	$ 654	$ 694	$ 752	$ 736	$ 736	$ 737	$ 739	$ 740
SoCalGas	734	656	800	1,168	1,231	1,306	1,278	1,280	1,283	1,286	1,289
Total Billed Costs	**$ 1,153**	**$ 1,039**	**$ 1,241**	**$ 1,821**	**$ 1,924**	**$ 2,059**	**$ 2,014**	**$ 2,016**	**$ 2,020**	**$ 2,025**	**$ 2,029**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0135 Compensation & Trusts
Workpaper: B-4.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 694**	**$ 1,231**	**$ 1,924**	**6**
Salaries	*(6)*	*(10)*	*(16)*	
Dues & Subscriptions	*(1)*	*(1)*	*(2)*	
Total	*(7)*	*(11)*	*(18)*	
Change in Allocation Rates 2025 - 2028	49	60	109	
Total Change from 2025	42	49	91	-
2028 - TEST YEAR	**$ 736**	**$ 1,280**	**$ 2,016**	**6**
CBFTE	36.4%	63.4%	99.8%	
Allocations	$ 736	$ 1,280	$ 2,016	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 736**	**$ 1,280**	**$ 2,016**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0135 Compensation & Trusts
Workpaper: B-4.1 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	6	5	6	6	6	6	6	6	6	6	6
Labor Costs	$ 852	$ 763	$ 918	$ 1,088	$ 1,107	$ 1,234	$ 1,227	$ 1,267	$ 1,308	$ 1,351	$ 1,397
Non-Labor Costs	301	275	322	734	817	878	894	909	925	944	964
Total Costs	**$ 1,153**	**$ 1,039**	**$ 1,241**	**$ 1,821**	**$ 1,924**	**$ 2,112**	**$ 2,120**	**$ 2,176**	**$ 2,233**	**$ 2,295**	**$ 2,361**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 419	$ 382	$ 441	$ 654	$ 694	$ 772	$ 774	$ 794	$ 815	$ 837	$ 861
SoCalGas	734	656	800	1,168	1,231	1,340	1,346	1,381	1,418	1,458	1,500
Total Allocations	**$ 1,153**	**$ 1,039**	**$ 1,241**	**$ 1,821**	**$ 1,924**	**$ 2,112**	**$ 2,120**	**$ 2,176**	**$ 2,233**	**$ 2,295**	**$ 2,361**
BILLED COSTS											
SDG&E	$ 419	$ 382	$ 441	$ 654	$ 694	$ 772	$ 774	$ 794	$ 815	$ 837	$ 861
SoCalGas	734	656	800	1,168	1,231	1,340	1,346	1,381	1,418	1,458	1,500
Total Billed Costs	**$ 1,153**	**$ 1,039**	**$ 1,241**	**$ 1,821**	**$ 1,924**	**$ 2,112**	**$ 2,120**	**$ 2,176**	**$ 2,233**	**$ 2,295**	**$ 2,361**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0136 Compensation
Workpaper: B-4.2 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	2	3	4	4	4	4	4	4	4	4
Labor Costs	$ 342	$ 348	$ 435	$ 458	$ 497	$ 531	$ 487	$ 487	$ 489	$ 491	$ 494
Non-Labor Costs	436	560	449	567	601	593	593	593	593	593	593
Total Costs	**$ 778**	**$ 908**	**$ 884**	**$ 1,025**	**$ 1,098**	**$ 1,124**	**$ 1,080**	**$ 1,080**	**$ 1,082**	**$ 1,084**	**$ 1,087**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 383	$ 426	$ 369	$ 451	$ 487	$ 551	$ 526	$ 525	$ 525	$ 524	$ 525
SoCalGas	394	483	515	574	611	573	554	556	557	559	561
Total Allocations	**$ 778**	**$ 908**	**$ 884**	**$ 1,025**	**$ 1,098**	**$ 1,124**	**$ 1,079**	**$ 1,080**	**$ 1,082**	**$ 1,083**	**$ 1,086**
BILLED COSTS											
SDG&E	$ 383	$ 426	$ 369	$ 451	$ 487	$ 551	$ 526	$ 525	$ 525	$ 524	$ 525
SoCalGas	394	483	515	574	611	573	554	556	557	559	561
Total Billed Costs	**$ 778**	**$ 908**	**$ 884**	**$ 1,025**	**$ 1,098**	**$ 1,124**	**$ 1,079**	**$ 1,080**	**$ 1,082**	**$ 1,083**	**$ 1,086**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0136 Compensation
Workpaper: B-4.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 487**	**$ 611**	**$ 1,098**	**4**
Salaries	*(0)*	*(1)*	*(2)*	
Direct Assignments	*-*	*1*	*1*	
Total	*(0)*	*(0)*	*(1)*	
Change in Allocation Rates 2025 - 2028	39	(55)	(15)	
Total Change from 2025	39	(55)	(16)	-
2028 - TEST YEAR	**$ 525**	**$ 556**	**$ 1,080**	**4**
CBFTEEXEC	34.2%	36.2%	70.4%	
Allocations	$ 525	$ 556	$ 1,080	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 525**	**$ 556**	**$ 1,080**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0136 Compensation
Workpaper: B-4.2 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	2	3	4	4	4	4	4	4	4	4
Labor Costs	$ 342	$ 348	$ 435	$ 458	$ 497	$ 547	$ 519	$ 536	$ 553	$ 571	$ 591
Non-Labor Costs	436	560	449	567	601	604	615	625	637	650	664
Total Costs	**$ 778**	**$ 908**	**$ 884**	**$ 1,025**	**$ 1,098**	**$ 1,151**	**$ 1,134**	**$ 1,161**	**$ 1,190**	**$ 1,221**	**$ 1,254**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 383	$ 426	$ 369	$ 451	$ 487	$ 564	$ 552	$ 564	$ 577	$ 591	$ 606
SoCalGas	394	483	515	574	611	586	581	596	612	629	647
Total Allocations	**$ 778**	**$ 908**	**$ 884**	**$ 1,025**	**$ 1,098**	**$ 1,150**	**$ 1,133**	**$ 1,160**	**$ 1,189**	**$ 1,220**	**$ 1,253**
BILLED COSTS											
SDG&E	$ 383	$ 426	$ 369	$ 451	$ 487	$ 564	$ 552	$ 564	$ 577	$ 591	$ 606
SoCalGas	394	483	515	574	611	587	582	597	613	630	648
Total Billed Costs	**$ 778**	**$ 908**	**$ 884**	**$ 1,025**	**$ 1,098**	**$ 1,151**	**$ 1,134**	**$ 1,161**	**$ 1,190**	**$ 1,221**	**$ 1,254**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0057-Payroll Services
Workpaper: B-4.3 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	5	5	6	6	6	6	6	6	6	6	6
Labor Costs	$ 544	$ 567	$ 608	$ 691	$ 667	$ 748	$ 745	$ 746	$ 748	$ 751	$ 754
Non-Labor Costs	23	28	19	33	15	16	16	16	16	16	16
Total Costs	**$ 568**	**$ 595**	**$ 628**	**$ 725**	**$ 682**	**$ 764**	**$ 761**	**$ 762**	**$ 764**	**$ 767**	**$ 770**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 206	$ 219	$ 223	$ 260	$ 246	$ 279	$ 277	$ 278	$ 279	$ 279	$ 281
SoCalGas	361	376	404	465	436	485	483	484	485	487	489
Total Allocations	**$ 568**	**$ 595**	**$ 627**	**$ 725**	**$ 682**	**$ 764**	**$ 761**	**$ 762**	**$ 764**	**$ 767**	**$ 770**
BILLED COSTS											
SDG&E	$ 206	$ 219	$ 223	$ 260	$ 246	$ 279	$ 277	$ 278	$ 279	$ 279	$ 281
SoCalGas	361	376	404	465	436	485	483	484	485	487	489
Total Billed Costs	**$ 568**	**$ 595**	**$ 628**	**$ 725**	**$ 682**	**$ 764**	**$ 761**	**$ 762**	**$ 764**	**$ 767**	**$ 770**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0057-Payroll Services
Workpaper: B-4.3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 246**	**$ 436**	**$ 682**	**6**
Salaries	*15*	*27*	*42*	
Total	*15*	*27*	*42*	
Change in Allocation Rates 2025 - 2028	17	21	38	
Total Change from 2025	32	48	80	-
2028 - TEST YEAR	**$ 278**	**$ 484**	**$ 762**	**6**
CBFTE	36.4%	63.4%	99.8%	
Allocations	$ 278	$ 484	$ 762	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 278**	**$ 484**	**$ 762**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0057-Payroll Services
Workpaper: B-4.3 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	5	5	6	6	6	6	6	6	6	6	6
Labor Costs	$ 544	$ 567	$ 608	$ 691	$ 667	$ 772	$ 793	$ 819	$ 845	$ 873	$ 903
Non-Labor Costs	23	28	19	33	15	16	16	17	17	17	18
Total Costs	**$ 568**	**$ 595**	**$ 628**	**$ 725**	**$ 682**	**$ 788**	**$ 809**	**$ 836**	**$ 862**	**$ 891**	**$ 921**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 206	$ 219	$ 223	$ 260	$ 246	$ 288	$ 296	$ 305	$ 315	$ 325	$ 336
SoCalGas	361	376	404	465	436	500	514	531	548	566	585
Total Allocations	**$ 568**	**$ 595**	**$ 627**	**$ 725**	**$ 682**	**$ 788**	**$ 809**	**$ 836**	**$ 862**	**$ 891**	**$ 921**
BILLED COSTS											
SDG&E	$ 206	$ 219	$ 223	$ 260	$ 246	$ 288	$ 296	$ 305	$ 315	$ 325	$ 336
SoCalGas	361	376	404	465	436	500	514	531	548	566	585
Total Billed Costs	**$ 568**	**$ 595**	**$ 628**	**$ 725**	**$ 682**	**$ 788**	**$ 809**	**$ 836**	**$ 862**	**$ 891**	**$ 921**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0134-Benefits
Workpaper: B-4.4 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	7	6	8	8	8	8	8	8	8	8	8
Labor Costs	$ 869	$ 841	$ 967	$ 901	$ 1,095	$ 1,177	$ 1,172	$ 1,173	$ 1,177	$ 1,181	$ 1,187
Non-Labor Costs	94	122	172	76	169	178	178	178	178	178	178
Total Costs	**$ 963**	**$ 963**	**$ 1,139**	**$ 978**	**$ 1,264**	**$ 1,355**	**$ 1,350**	**$ 1,351**	**$ 1,355**	**$ 1,359**	**$ 1,365**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 350	$ 354	$ 405	$ 351	$ 456	$ 495	$ 493	$ 493	$ 494	$ 496	$ 498
SoCalGas	613	608	734	627	808	859	857	858	861	864	867
Total Allocations	**$ 963**	**$ 963**	**$ 1,139**	**$ 978**	**$ 1,264**	**$ 1,354**	**$ 1,350**	**$ 1,351**	**$ 1,355**	**$ 1,359**	**$ 1,365**
BILLED COSTS											
SDG&E	$ 350	$ 354	$ 405	$ 351	$ 456	$ 495	$ 493	$ 493	$ 494	$ 496	$ 498
SoCalGas	613	608	734	627	808	859	857	858	861	864	867
Total Billed Costs	**$ 963**	**$ 963**	**$ 1,139**	**$ 978**	**$ 1,264**	**$ 1,354**	**$ 1,350**	**$ 1,351**	**$ 1,355**	**$ 1,359**	**$ 1,365**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0134-Benefits
Workpaper: B-4.4 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 456**	**$ 808**	**$ 1,264**	**8**
Salaries	*6*	*11*	*18*	
Consulting	*-*	*(1)*	*(1)*	
Total	*6*	*10*	*17*	
Change in Allocation Rates 2025 - 2028	32	39	71	
Total Change from 2025	38	49	88	-
2028 - TEST YEAR	**$ 493**	**$ 858**	**$ 1,351**	**8**
CBFTE	36.4%	63.4%	99.8%	
Allocations	$ 493	$ 858	$ 1,351	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 493**	**$ 858**	**$ 1,351**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0134-Benefits
Workpaper: B-4.4 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	7	6	8	8	8	8	8	8	8	8	8
Labor Costs	$ 869	$ 841	$ 967	$ 901	$ 1,095	$ 1,215	$ 1,248	$ 1,289	$ 1,330	$ 1,374	$ 1,421
Non-Labor Costs	94	122	172	76	169	181	184	188	191	195	199
Total Costs	**$ 963**	**$ 963**	**$ 1,139**	**$ 978**	**$ 1,264**	**$ 1,396**	**$ 1,432**	**$ 1,476**	**$ 1,521**	**$ 1,569**	**$ 1,620**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 350	$ 354	$ 405	$ 351	$ 456	$ 510	$ 523	$ 539	$ 555	$ 572	$ 591
SoCalGas	613	608	734	627	808	886	909	937	966	997	1,029
Total Allocations	**$ 963**	**$ 963**	**$ 1,139**	**$ 978**	**$ 1,264**	**$ 1,396**	**$ 1,432**	**$ 1,476**	**$ 1,521**	**$ 1,569**	**$ 1,620**
BILLED COSTS											
SDG&E	$ 350	$ 354	$ 405	$ 351	$ 456	$ 510	$ 523	$ 539	$ 555	$ 572	$ 591
SoCalGas	613	608	734	627	808	886	909	937	966	997	1,029
Total Billed Costs	**$ 963**	**$ 963**	**$ 1,139**	**$ 978**	**$ 1,264**	**$ 1,396**	**$ 1,432**	**$ 1,476**	**$ 1,521**	**$ 1,569**	**$ 1,620**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0120-Pensions & Trusts (inactive)
Workpaper: B-4.5 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 406	$ 306	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	210	49	-	-	-	-	-	-	-	-	-
Total Costs	**$ 615**	**$ 356**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 259	$ 152	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	356	204	-	-	-	-	-	-	-	-	-
Total Allocations	**$ 615**	**$ 356**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 259	$ 152	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	356	204	-	-	-	-	-	-	-	-	-
Total Billed Costs	**$ 615**	**$ 356**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0120-Pensions & Trusts (inactive)
Workpaper: B-4.5 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 406	$ 306	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	210	49	-	-	-	-	-	-	-	-	-
Total Costs	**$ 615**	**$ 356**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 259	$ 152	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	356	204	-	-	-	-	-	-	-	-	-
Total Allocations	**$ 615**	**$ 356**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 259	$ 152	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	356	204	-	-	-	-	-	-	-	-	-
Total Billed Costs	**$ 615**	**$ 356**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0121-Pension & Trust Investments
Workpaper: B-4.6 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	6	4	4	4	4	4	4	4	4	4
Labor Costs	$ 87	$ 111	$ 393	$ 532	$ 555	$ 564	$ 561	$ 563	$ 565	$ 567	$ 569
Non-Labor Costs	9	6	43	72	69	69	69	69	69	69	69
Total Costs	**$ 96**	**$ 117**	**$ 436**	**$ 604**	**$ 624**	**$ 633**	**$ 630**	**$ 632**	**$ 634**	**$ 636**	**$ 638**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 51	$ 62	$ 191	$ 244	$ 252	$ 249	$ 249	$ 248	$ 249	$ 251	$ 251
SoCalGas	45	55	245	360	372	384	383	384	385	385	387
Total Allocations	**$ 96**	**$ 117**	**$ 436**	**$ 604**	**$ 624**	**$ 633**	**$ 631**	**$ 632**	**$ 634**	**$ 636**	**$ 638**
BILLED COSTS											
SDG&E	$ 51	$ 62	$ 191	$ 244	$ 252	$ 249	$ 249	$ 248	$ 249	$ 251	$ 251
SoCalGas	45	55	245	360	372	384	383	384	385	385	387
Total Billed Costs	**$ 96**	**$ 117**	**$ 436**	**$ 604**	**$ 624**	**$ 633**	**$ 631**	**$ 632**	**$ 634**	**$ 636**	**$ 638**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0121-Pension & Trust Investments
Workpaper: B-4.6 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 252**	**$ 372**	**$ 624**	**4**
Salaries	*3*	*5*	*8*	
Total	*3*	*5*	*8*	
Change in Allocation Rates 2025 - 2028	(7)	7	0	
Total Change from 2025	(4)	12	8	-
2028 - TEST YEAR	**$ 248**	**$ 384**	**$ 632**	**4**
CBPENTRUSTS	37.0%	57.0%	94.0%	
Allocations	$ 248	$ 384	$ 632	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 248**	**$ 384**	**$ 632**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0121-Pension & Trust Investments
Workpaper: B-4.6 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	6	4	4	4	4	4	4	4	4	4
Labor Costs	$ 87	$ 111	$ 393	$ 532	$ 555	$ 582	$ 598	$ 618	$ 638	$ 659	$ 681
Non-Labor Costs	9	6	43	72	69	71	72	73	74	76	77
Total Costs	**$ 96**	**$ 117**	**$ 436**	**$ 604**	**$ 624**	**$ 653**	**$ 670**	**$ 691**	**$ 712**	**$ 735**	**$ 759**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 51	$ 62	$ 191	$ 244	$ 252	$ 257	$ 264	$ 272	$ 280	$ 289	$ 299
SoCalGas	45	55	245	360	372	396	406	419	432	445	460
Total Allocations	**$ 96**	**$ 117**	**$ 436**	**$ 604**	**$ 624**	**$ 653**	**$ 670**	**$ 691**	**$ 712**	**$ 735**	**$ 759**
BILLED COSTS											
SDG&E	$ 51	$ 62	$ 191	$ 244	$ 252	$ 257	$ 264	$ 272	$ 280	$ 289	$ 299
SoCalGas	45	55	245	360	372	396	406	419	432	445	460
Total Billed Costs	**$ 96**	**$ 117**	**$ 436**	**$ 604**	**$ 624**	**$ 653**	**$ 670**	**$ 691**	**$ 712**	**$ 735**	**$ 759**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: C-Legal Compliance and Governance
Workpaper: C Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	81	82	85	80	78	72	72	72	72	72	72
Labor Costs	$ 10,648	$ 11,273	$ 11,566	$ 13,473	$ 12,246	$ 12,166	$ 12,391	$ 12,922	$ 12,957	$ 12,999	$ 13,051
Non-Labor Costs	7,070	9,624	9,082	8,967	7,474	8,326	8,588	8,942	8,941	8,940	8,939
Total Costs	**$ 17,718**	**$ 20,897**	**$ 20,648**	**$ 22,440**	**$ 19,720**	**$ 20,492**	**$ 20,979**	**$ 21,864**	**$ 21,898**	**$ 21,939**	**$ 21,990**
DIRECT ASSIGNMENTS											
SDG&E	$ 675	$ 1,605	$ 1,141	$ 1,161	$ 961	$ 504	$ 499	$ 497	$ 496	$ 494	$ 492
SoCalGas	671	1,502	1,368	1,334	918	493	499	501	503	504	506
Total Direct Assignments	**$ 1,346**	**$ 3,107**	**$ 2,509**	**$ 2,495**	**$ 1,879**	**$ 997**	**$ 998**	**$ 998**	**$ 999**	**$ 998**	**$ 998**
ALLOCATIONS											
SDG&E	$ 6,957	$ 7,501	$ 7,504	$ 8,459	$ 7,602	$ 8,887	$ 9,023	$ 9,599	$ 9,591	$ 9,586	$ 9,586
SoCalGas	9,414	10,288	10,635	11,486	10,239	10,609	10,959	11,268	11,309	11,354	11,406
Total Allocations	**$ 16,371**	**$ 17,789**	**$ 18,139**	**$ 19,945**	**$ 17,841**	**$ 19,496**	**$ 19,982**	**$ 20,867**	**$ 20,899**	**$ 20,941**	**$ 20,992**
BILLED COSTS											
SDG&E	$ 7,632	$ 9,107	$ 8,644	$ 9,620	$ 8,562	$ 9,391	$ 9,522	$ 10,096	$ 10,087	$ 10,080	$ 10,078
SoCalGas	10,085	11,790	12,004	12,820	11,158	11,102	11,458	11,768	11,812	11,858	11,912
Total Billed Costs	**$ 17,717**	**$ 20,897**	**$ 20,648**	**$ 22,440**	**$ 19,720**	**$ 20,493**	**$ 20,980**	**$ 21,864**	**$ 21,898**	**$ 21,939**	**$ 21,990**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: I CORPORATE CENTER ADMINISTRATION
Cost Center: C-Legal Compliance and Governance
Workpaper: C Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 8,562**	**$ 11,158**	**$ 19,720**	**78**
Salaries	*(279)*	*(363)*	*(642)*	
Telecom	*1*	*1*	*2*	
Travel	*(2)*	*(2)*	*(4)*	
Direct Assignments	*(402)*	*(368)*	*(771)*	
Total	*(683)*	*(732)*	*(1,414)*	
Change in Allocation Rates 2025 - 2028	2,216	1,342	3,558	
Total Change from 2025	1,533	610	2,144	(6)
2028 - TEST YEAR	**$ 10,096**	**$ 11,768**	**$ 21,864**	**72**
Utility Allocation Rate	41.4%	48.5%	89.9%	
Allocations	$ 9,599	$ 11,268	$ 20,867	
Direct Assignments	497	501	998	
TOTAL 2028 ALLOCATIONS	**$ 10,096**	**$ 11,768**	**$ 21,864**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: C-Legal Compliance and Governance
Workpaper: C Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	81	82	85	80	78	72	72	72	72	72	72
Labor Costs	$ 10,648	$ 11,273	$ 11,566	$ 13,473	$ 12,246	$ 12,541	$ 13,182	$ 14,174	$ 14,631	$ 15,111	$ 15,622
Non-Labor Costs	7,070	9,624	9,082	8,967	7,474	8,482	8,900	9,423	9,594	9,789	9,997
Total Costs	**$ 17,718**	**$ 20,897**	**$ 20,648**	**$ 22,440**	**$ 19,720**	**$ 21,023**	**$ 22,082**	**$ 23,597**	**$ 24,225**	**$ 24,900**	**$ 25,619**
DIRECT ASSIGNMENTS											
SDG&E	$ 675	$ 1,605	$ 1,141	$ 1,161	$ 961	$ 515	$ 517	$ 523	$ 530	$ 539	$ 548
SoCalGas	671	1,502	1,368	1,334	918	504	518	527	538	550	563
Total Direct Assignments	**$ 1,346**	**$ 3,107**	**$ 2,509**	**$ 2,495**	**$ 1,879**	**$ 1,019**	**$ 1,035**	**$ 1,050**	**$ 1,068**	**$ 1,089**	**$ 1,111**
ALLOCATIONS											
SDG&E	$ 6,957	$ 7,501	$ 7,504	$ 8,459	$ 7,602	$ 9,120	$ 9,507	$ 10,376	$ 10,632	$ 10,907	$ 11,200
SoCalGas	9,414	10,288	10,635	11,486	10,239	10,885	11,540	12,170	12,525	12,905	13,308
Total Allocations	**$ 16,371**	**$ 17,789**	**$ 18,139**	**$ 19,945**	**$ 17,841**	**$ 20,005**	**$ 21,047**	**$ 22,546**	**$ 23,157**	**$ 23,812**	**$ 24,508**
BILLED COSTS											
SDG&E	$ 7,632	$ 9,107	$ 8,644	$ 9,620	$ 8,562	$ 9,635	$ 10,024	$ 10,899	$ 11,162	$ 11,445	$ 11,747
SoCalGas	10,085	11,790	12,004	12,820	11,158	11,389	12,057	12,698	13,063	13,454	13,871
Total Billed Costs	**$ 17,717**	**$ 20,897**	**$ 20,648**	**$ 22,440**	**$ 19,720**	**$ 21,024**	**$ 22,081**	**$ 23,597**	**$ 24,225**	**$ 24,899**	**$ 25,618**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Workpaper: C-1 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	25	21	23	23	22	20	20	20	20	20	20
Labor Costs	$ 4,261	$ 4,577	$ 4,161	$ 4,194	$ 4,621	$ 4,462	$ 4,330	$ 4,263	$ 4,276	$ 4,292	$ 4,312
Non-Labor Costs	1,278	1,571	1,085	611	713	763	763	763	763	763	763
Total Costs	**$ 5,539**	**$ 6,148**	**$ 5,246**	**$ 4,805**	**$ 5,334**	**$ 5,225**	**$ 5,093**	**$ 5,026**	**$ 5,039**	**$ 5,055**	**$ 5,075**
DIRECT ASSIGNMENTS											
SDG&E	$ 409	$ 463	$ 264	$ 190	$ 227	$ (58)	$ (58)	$ (58)	$ (58)	$ (58)	$ (58)
SoCalGas	531	447	330	290	228	(37)	(37)	(37)	(37)	(37)	(37)
Total Direct Assignments	**$ 940**	**$ 910**	**$ 594**	**$ 480**	**$ 455**	**$ (95)**	**$ (95)**	**$ (95)**	**$ (95)**	**$ (95)**	**$ (95)**
ALLOCATIONS											
SDG&E	$ 1,965	$ 2,174	$ 1,893	$ 1,836	$ 2,078	$ 2,515	$ 2,453	$ 2,422	$ 2,427	$ 2,435	$ 2,444
SoCalGas	2,634	3,064	2,758	2,488	2,801	2,804	2,735	2,699	2,706	2,715	2,725
Total Allocations	**$ 4,599**	**$ 5,238**	**$ 4,651**	**$ 4,324**	**$ 4,879**	**$ 5,319**	**$ 5,188**	**$ 5,121**	**$ 5,133**	**$ 5,150**	**$ 5,169**
BILLED COSTS											
SDG&E	$ 2,374	$ 2,637	$ 2,157	$ 2,026	$ 2,305	$ 2,457	$ 2,395	$ 2,364	$ 2,370	$ 2,377	$ 2,387
SoCalGas	3,165	3,511	3,088	2,778	3,029	2,767	2,698	2,662	2,669	2,678	2,688
Total Billed Costs	**$ 5,539**	**$ 6,148**	**$ 5,245**	**$ 4,804**	**$ 5,334**	**$ 5,224**	**$ 5,093**	**$ 5,026**	**$ 5,039**	**$ 5,055**	**$ 5,075**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-Legal Compliance and Governance
Cost Center: C-1 Corporate Legal
Workpaper: C-1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE		SDG&E		SoCalGas		Utilities Subtotal	FTEs
2025 - BASE YEAR	**$**	**2,305**	**$**	**3,029**	**$**	**5,334**	**22**
Salaries		*(249)*		*(299)*		*(548)*	
Telecom		*1*		*1*		*2*	
Travel		*(2)*		*(2)*		*(4)*	
Direct Assignments		*(220)*		*(209)*		*(430)*	
Total		*(471)*		*(509)*		*(980)*	
Change in Allocation Rates 2025 - 2028		529		143		672	
Total Change from 2025		58		(366)		(308)	(2)
2028 - TEST YEAR	**$**	**2,364**	**$**	**2,662**	**$**	**5,026**	**20**
Utility Allocation Rate		39.8%		44.4%		84.1%	
Allocations	$	2,422	$	2,699	$	5,121	
Direct Assignments		(58)		(37)		(95)	
TOTAL 2028 ALLOCATIONS	**$**	**2,364**	**$**	**2,662**	**$**	**5,026**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Workpaper: C-1 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	25	21	23	23	22	20	20	20	20	20	20
Labor Costs	$ 4,261	$ 4,577	$ 4,161	$ 4,194	$ 4,621	$ 4,606	$ 4,614	$ 4,684	$ 4,836	$ 4,995	$ 5,166
Non-Labor Costs	1,278	1,571	1,085	611	713	777	790	804	819	835	853
Total Costs	**$ 5,539**	**$ 6,148**	**$ 5,246**	**$ 4,805**	**$ 5,334**	**$ 5,383**	**$ 5,404**	**$ 5,488**	**$ 5,655**	**$ 5,830**	**$ 6,019**
DIRECT ASSIGNMENTS											
SDG&E	$ 409	$ 463	$ 264	$ 190	$ 227	$ (58)	$ (60)	$ (62)	$ (64)	$ (66)	$ (68)
SoCalGas	531	447	330	290	228	(37)	(38)	(40)	(41)	(42)	(44)
Total Direct Assignments	**$ 940**	**$ 910**	**$ 594**	**$ 480**	**$ 455**	**$ (95)**	**$ (98)**	**$ (102)**	**$ (105)**	**$ (108)**	**$ (112)**
ALLOCATIONS											
SDG&E	$ 1,965	$ 2,174	$ 1,893	$ 1,836	$ 2,078	$ 2,590	$ 2,602	$ 2,643	$ 2,723	$ 2,808	$ 2,899
SoCalGas	2,634	3,064	2,758	2,488	2,801	2,887	2,900	2,946	3,036	3,131	3,232
Total Allocations	**$ 4,599**	**$ 5,238**	**$ 4,651**	**$ 4,324**	**$ 4,879**	**$ 5,477**	**$ 5,502**	**$ 5,589**	**$ 5,759**	**$ 5,939**	**$ 6,131**
BILLED COSTS											
SDG&E	$ 2,374	$ 2,637	$ 2,157	$ 2,026	$ 2,305	$ 2,532	$ 2,542	$ 2,581	$ 2,659	$ 2,742	$ 2,831
SoCalGas	3,165	3,511	3,088	2,778	3,029	2,851	2,862	2,907	2,995	3,088	3,188
Total Billed Costs	**$ 5,539**	**$ 6,148**	**$ 5,245**	**$ 4,804**	**$ 5,334**	**$ 5,383**	**$ 5,404**	**$ 5,488**	**$ 5,654**	**$ 5,830**	**$ 6,019**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0191-Corporate Law
Workpaper: C-1.1 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	5	5	5	5	5	4	4	4	4	4	4
Labor Costs	$ 1,182	$ 975	$ 957	$ 1,241	$ 1,231	$ 1,215	$ 1,190	$ 1,192	$ 1,195	$ 1,200	$ 1,204
Non-Labor Costs	7	21	15	14	9	10	10	10	10	10	10
Total Costs	**$ 1,189**	**$ 996**	**$ 971**	**$ 1,255**	**$ 1,239**	**$ 1,225**	**$ 1,200**	**$ 1,202**	**$ 1,205**	**$ 1,210**	**$ 1,214**
DIRECT ASSIGNMENTS											
SDG&E	$ 190	$ 259	$ 104	$ 91	$ 60	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	258	181	104	74	47	-	-	-	-	-	-
Total Direct Assignments	**$ 448**	**$ 440**	**$ 208**	**$ 165**	**$ 107**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 304	$ 213	$ 299	$ 459	$ 480	$ 580	$ 567	$ 568	$ 570	$ 572	$ 575
SoCalGas	437	343	464	631	652	646	632	634	635	638	641
Total Allocations	**$ 741**	**$ 556**	**$ 763**	**$ 1,090**	**$ 1,132**	**$ 1,226**	**$ 1,200**	**$ 1,202**	**$ 1,205**	**$ 1,210**	**$ 1,215**
BILLED COSTS											
SDG&E	$ 494	$ 472	$ 404	$ 550	$ 541	$ 580	$ 567	$ 568	$ 570	$ 572	$ 575
SoCalGas	695	524	568	705	699	646	632	634	635	638	641
Total Billed Costs	**$ 1,189**	**$ 996**	**$ 971**	**$ 1,255**	**$ 1,239**	**$ 1,226**	**$ 1,200**	**$ 1,202**	**$ 1,205**	**$ 1,210**	**$ 1,215**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0191-Corporate Law
Workpaper: C-1.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 541**	**$ 699**	**$ 1,239**	**5**
Salaries	*(65)*	*(72)*	*(137)*	
Direct Assignments	*(60)*	*(47)*	*(107)*	
Total	*(125)*	*(119)*	*(244)*	
Change in Allocation Rates 2025 - 2028	153	54	207	
Total Change from 2025	28	(65)	(37)	(1)
2028 - TEST YEAR	**$ 568**	**$ 634**	**$ 1,202**	**4**
CBLEGALOPS	39.8%	44.4%	84.1%	
Allocations	$ 568	$ 634	$ 1,202	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 568**	**$ 634**	**$ 1,202**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0191-Corporate Law
Workpaper: C-1.1 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	5	5	5	5	5	4	4	4	4	4	4
Labor Costs	$ 1,182	$ 975	$ 957	$ 1,241	$ 1,231	$ 1,254	$ 1,267	$ 1,308	$ 1,350	$ 1,395	$ 1,442
Non-Labor Costs	7	21	15	14	9	10	11	11	11	11	11
Total Costs	**$ 1,189**	**$ 996**	**$ 971**	**$ 1,255**	**$ 1,239**	**$ 1,265**	**$ 1,277**	**$ 1,319**	**$ 1,361**	**$ 1,406**	**$ 1,454**
DIRECT ASSIGNMENTS											
SDG&E	$ 190	$ 259	$ 104	$ 91	$ 60	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	258	181	104	74	47	-	-	-	-	-	-
Total Direct Assignments	**$ 448**	**$ 440**	**$ 208**	**$ 165**	**$ 107**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 304	$ 213	$ 299	$ 459	$ 480	$ 598	$ 604	$ 624	$ 644	$ 665	$ 687
SoCalGas	437	343	464	631	652	667	673	695	718	741	766
Total Allocations	**$ 741**	**$ 556**	**$ 763**	**$ 1,090**	**$ 1,132**	**$ 1,265**	**$ 1,277**	**$ 1,319**	**$ 1,361**	**$ 1,406**	**$ 1,454**
BILLED COSTS											
SDG&E	$ 494	$ 472	$ 404	$ 550	$ 541	$ 598	$ 604	$ 624	$ 644	$ 665	$ 687
SoCalGas	695	524	568	705	699	667	673	695	718	741	766
Total Billed Costs	**$ 1,189**	**$ 996**	**$ 971**	**$ 1,255**	**$ 1,239**	**$ 1,265**	**$ 1,277**	**$ 1,319**	**$ 1,361**	**$ 1,406**	**$ 1,454**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0199-Securities Law
Workpaper: C-1.2 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	3	3	4	4	4	3	3	3	3	3	3
Labor Costs	$ 625	$ 388	$ 317	$ 429	$ 656	$ 734	$ 683	$ 608	$ 609	$ 611	$ 614
Non-Labor Costs	4	3	9	8	5	9	9	9	9	9	9
Total Costs	**$ 628**	**$ 391**	**$ 326**	**$ 436**	**$ 661**	**$ 743**	**$ 692**	**$ 617**	**$ 618**	**$ 620**	**$ 623**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ 1	$ -	$ -	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
SoCalGas	3	-	-	-	-	1	1	1	1	1	1
Total Direct Assignments	**$ 2**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**
ALLOCATIONS											
SDG&E	$ 257	$ 150	$ 128	$ 184	$ 280	$ 351	$ 326	$ 291	$ 292	$ 293	$ 294
SoCalGas	369	241	198	253	381	391	363	325	325	326	328
Total Allocations	**$ 626**	**$ 391**	**$ 326**	**$ 436**	**$ 661**	**$ 742**	**$ 690**	**$ 616**	**$ 617**	**$ 619**	**$ 622**
BILLED COSTS											
SDG&E	$ 256	$ 151	$ 128	$ 184	$ 280	$ 351	$ 326	$ 292	$ 293	$ 293	$ 295
SoCalGas	372	241	198	253	381	392	364	325	326	327	328
Total Billed Costs	**$ 628**	**$ 391**	**$ 326**	**$ 436**	**$ 661**	**$ 743**	**$ 691**	**$ 617**	**$ 619**	**$ 620**	**$ 623**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0199-Securities Law
Workpaper: C-1.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 280**	**$ 381**	**$ 661**	**4**
Salaries	*(80)*	*(89)*	*(168)*	
Direct Assignments	*1*	*1*	*1*	
Total	*(79)*	*(88)*	*(167)*	
Change in Allocation Rates 2025 - 2028	91	33	122	
Total Change from 2025	12	(55)	(45)	(1)
2028 - TEST YEAR	**$ 292**	**$ 325**	**$ 617**	**3**
CBLEGALOPS	39.8%	44.3%	84.1%	
Allocations	$ 291	$ 325	$ 616	
Direct Assignments	1	1	1	
TOTAL 2028 ALLOCATIONS	**$ 292**	**$ 325**	**$ 617**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0199-Securities Law
Workpaper: C-1.2 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	3	3	4	4	4	3	3	3	3	3	3
Labor Costs	$ 625	$ 388	$ 317	$ 429	$ 656	$ 755	$ 724	$ 667	$ 688	$ 711	$ 735
Non-Labor Costs	4	3	9	8	5	9	9	9	10	10	10
Total Costs	**$ 628**	**$ 391**	**$ 326**	**$ 436**	**$ 661**	**$ 764**	**$ 733**	**$ 676**	**$ 698**	**$ 721**	**$ 745**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ 1	$ -	$ -	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
SoCalGas	3	-	-	-	-	1	1	1	1	1	1
Total Direct Assignments	**$ 2**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 2**	**$ 2**
ALLOCATIONS											
SDG&E	$ 257	$ 150	$ 128	$ 184	$ 280	$ 361	$ 346	$ 319	$ 329	$ 340	$ 352
SoCalGas	369	241	198	253	381	402	386	356	367	379	392
Total Allocations	**$ 626**	**$ 391**	**$ 326**	**$ 436**	**$ 661**	**$ 763**	**$ 732**	**$ 675**	**$ 697**	**$ 719**	**$ 744**
BILLED COSTS											
SDG&E	$ 256	$ 151	$ 128	$ 184	$ 280	$ 361	$ 347	$ 320	$ 330	$ 341	$ 352
SoCalGas	372	241	198	253	381	403	387	357	368	380	393
Total Billed Costs	**$ 628**	**$ 391**	**$ 326**	**$ 436**	**$ 661**	**$ 764**	**$ 733**	**$ 676**	**$ 698**	**$ 721**	**$ 745**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0180-Labor & Employment
Workpaper: C-1.3 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	7	6	7	7	8	8	8	8	8	8	8
Labor Costs	$ 1,188	$ 1,459	$ 1,461	$ 1,373	$ 1,755	$ 1,891	$ 1,840	$ 1,844	$ 1,850	$ 1,857	$ 1,866
Non-Labor Costs	124	26	43	33	43	60	60	60	60	60	60
Total Costs	**$ 1,313**	**$ 1,485**	**$ 1,504**	**$ 1,406**	**$ 1,798**	**$ 1,951**	**$ 1,900**	**$ 1,904**	**$ 1,910**	**$ 1,917**	**$ 1,926**
DIRECT ASSIGNMENTS											
SDG&E	$ 208	$ 166	$ 144	$ 87	$ 161	$ (64)	$ (64)	$ (64)	$ (64)	$ (64)	$ (64)
SoCalGas	262	212	208	198	162	(56)	(56)	(56)	(56)	(56)	(56)
Total Direct Assignments	**$ 470**	**$ 378**	**$ 352**	**$ 285**	**$ 324**	**$ (120)**	**$ (120)**	**$ (120)**	**$ (120)**	**$ (120)**	**$ (120)**
ALLOCATIONS											
SDG&E	$ 346	$ 424	$ 452	$ 472	$ 625	$ 979	$ 956	$ 957	$ 960	$ 964	$ 968
SoCalGas	497	682	700	649	849	1,092	1,065	1,067	1,070	1,074	1,078
Total Allocations	**$ 842**	**$ 1,106**	**$ 1,152**	**$ 1,122**	**$ 1,474**	**$ 2,071**	**$ 2,020**	**$ 2,024**	**$ 2,030**	**$ 2,038**	**$ 2,046**
BILLED COSTS											
SDG&E	$ 554	$ 591	$ 596	$ 559	$ 787	$ 915	$ 892	$ 893	$ 896	$ 900	$ 904
SoCalGas	759	894	908	847	1,011	1,036	1,009	1,011	1,014	1,018	1,022
Total Billed Costs	**$ 1,313**	**$ 1,485**	**$ 1,504**	**$ 1,406**	**$ 1,798**	**$ 1,951**	**$ 1,900**	**$ 1,904**	**$ 1,910**	**$ 1,918**	**$ 1,926**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0180-Labor & Employment
Workpaper: C-1.3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 787**	**$ 1,011**	**$ 1,798**	**8**
Salaries	*65*	*87*	*152*	
Travel	*4*	*5*	*9*	
Direct Assignments	*(161)*	*(162)*	*(324)*	
Total	*(93)*	*(70)*	*(163)*	
Change in Allocation Rates 2025 - 2028	199	70	269	
Total Change from 2025	106	0	106	-
2028 - TEST YEAR	**$ 893**	**$ 1,011**	**$ 1,904**	**8**
CBLEGALOPS	39.8%	44.4%	84.1%	
Allocations	$ 957	$ 1,067	$ 2,024	
Direct Assignments	(64)	(56)	(120)	
TOTAL 2028 ALLOCATIONS	**$ 893**	**$ 1,011**	**$ 1,904**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0180-Labor & Employment
Workpaper: C-1.3 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	7	6	7	7	8	8	8	8	8	8	8
Labor Costs	$ 1,188	$ 1,459	$ 1,461	$ 1,373	$ 1,755	$ 1,954	$ 1,964	$ 2,028	$ 2,094	$ 2,164	$ 2,238
Non-Labor Costs	124	26	43	33	43	61	62	63	64	66	67
Total Costs	**$ 1,313**	**$ 1,485**	**$ 1,504**	**$ 1,406**	**$ 1,798**	**$ 2,016**	**$ 2,026**	**$ 2,092**	**$ 2,159**	**$ 2,230**	**$ 2,305**
DIRECT ASSIGNMENTS											
SDG&E	$ 208	$ 166	$ 144	$ 87	$ 161	$ (64)	$ (66)	$ (68)	$ (70)	$ (72)	$ (75)
SoCalGas	262	212	208	198	162	(56)	(58)	(60)	(61)	(63)	(65)
Total Direct Assignments	**$ 470**	**$ 378**	**$ 352**	**$ 285**	**$ 324**	**$ (120)**	**$ (124)**	**$ (128)**	**$ (132)**	**$ (136)**	**$ (140)**
ALLOCATIONS											
SDG&E	$ 346	$ 424	$ 452	$ 472	$ 625	$ 1,010	$ 1,017	$ 1,049	$ 1,083	$ 1,118	$ 1,156
SoCalGas	497	682	700	649	849	1,126	1,134	1,170	1,207	1,247	1,289
Total Allocations	**$ 842**	**$ 1,106**	**$ 1,152**	**$ 1,122**	**$ 1,474**	**$ 2,136**	**$ 2,150**	**$ 2,219**	**$ 2,290**	**$ 2,365**	**$ 2,445**
BILLED COSTS											
SDG&E	$ 554	$ 591	$ 596	$ 559	$ 787	$ 946	$ 951	$ 981	$ 1,013	$ 1,046	$ 1,081
SoCalGas	759	894	908	847	1,011	1,070	1,076	1,110	1,146	1,184	1,224
Total Billed Costs	**$ 1,313**	**$ 1,485**	**$ 1,504**	**$ 1,406**	**$ 1,798**	**$ 2,016**	**$ 2,026**	**$ 2,092**	**$ 2,159**	**$ 2,230**	**$ 2,305**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0144-Legal Operations
Workpaper: C-1.4 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	8	5	5	5	5	5	5	5	5	5	5
Labor Costs	$ 639	$ 1,083	$ 542	$ 581	$ 586	$ 621	$ 619	$ 619	$ 621	$ 624	$ 626
Non-Labor Costs	1,109	1,453	997	550	644	684	684	684	684	684	684
Total Costs	**$ 1,748**	**$ 2,537**	**$ 1,540**	**$ 1,131**	**$ 1,231**	**$ 1,305**	**$ 1,303**	**$ 1,303**	**$ 1,305**	**$ 1,308**	**$ 1,310**
DIRECT ASSIGNMENTS											
SDG&E	$ 11	$ 16	$ 16	$ 13	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6
SoCalGas	9	54	18	18	19	18	18	18	18	18	18
Total Direct Assignments	**$ 20**	**$ 70**	**$ 34**	**$ 30**	**$ 25**	**$ 24**	**$ 24**	**$ 24**	**$ 24**	**$ 24**	**$ 24**
ALLOCATIONS											
SDG&E	$ 774	$ 1,089	$ 642	$ 474	$ 519	$ 606	$ 605	$ 605	$ 606	$ 607	$ 609
SoCalGas	954	1,377	864	627	687	675	674	675	675	676	678
Total Allocations	**$ 1,728**	**$ 2,467**	**$ 1,505**	**$ 1,101**	**$ 1,206**	**$ 1,281**	**$ 1,279**	**$ 1,280**	**$ 1,281**	**$ 1,283**	**$ 1,286**
BILLED COSTS											
SDG&E	$ 785	$ 1,106	$ 658	$ 486	$ 524	$ 612	$ 610	$ 610	$ 612	$ 613	$ 614
SoCalGas	963	1,431	882	645	706	693	692	693	693	695	697
Total Billed Costs	**$ 1,748**	**$ 2,537**	**$ 1,540**	**$ 1,131**	**$ 1,231**	**$ 1,305**	**$ 1,302**	**$ 1,303**	**$ 1,305**	**$ 1,308**	**$ 1,310**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0144-Legal Operations
Workpaper: C-1.4 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 524**	**$ 706**	**$ 1,231**	**5**
Salaries	*(1)*	*(1)*	*(2)*	
Recruiting	*-*	*1*	*1*	
Telecom	*1*	*1*	*2*	
Direct Assignments	*-*	*(1)*	*(1)*	
Total	*0*	*0*	*0*	
Change in Allocation Rates 2025 - 2028	86	(14)	71	
Total Change from 2025	86	(14)	71	-
2028 - TEST YEAR	**$ 610**	**$ 693**	**$ 1,303**	**5**
CBLEGALOPS	39.8%	44.4%	84.1%	
Allocations	$ 605	$ 675	$ 1,279	
Direct Assignments	6	18	24	
TOTAL 2028 ALLOCATIONS	**$ 610**	**$ 693**	**$ 1,303**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0144-Legal Operations
Workpaper: C-1.4 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	8	5	5	5	5	5	5	5	5	5	5
Labor Costs	$ 639	$ 1,083	$ 542	$ 581	$ 586	$ 641	$ 659	$ 680	$ 702	$ 726	$ 750
Non-Labor Costs	1,109	1,453	997	550	644	696	708	720	734	749	764
Total Costs	**$ 1,748**	**$ 2,537**	**$ 1,540**	**$ 1,131**	**$ 1,231**	**$ 1,338**	**$ 1,367**	**$ 1,401**	**$ 1,436**	**$ 1,474**	**$ 1,515**
DIRECT ASSIGNMENTS											
SDG&E	$ 11	$ 16	$ 16	$ 13	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6
SoCalGas	9	54	18	18	19	19	19	19	20	20	20
Total Direct Assignments	**$ 20**	**$ 70**	**$ 34**	**$ 30**	**$ 25**	**$ 24**	**$ 25**	**$ 25**	**$ 25**	**$ 26**	**$ 27**
ALLOCATIONS											
SDG&E	$ 774	$ 1,089	$ 642	$ 474	$ 519	$ 621	$ 635	$ 651	$ 667	$ 685	$ 704
SoCalGas	954	1,377	864	627	687	692	708	725	744	763	785
Total Allocations	**$ 1,728**	**$ 2,467**	**$ 1,505**	**$ 1,101**	**$ 1,206**	**$ 1,314**	**$ 1,343**	**$ 1,376**	**$ 1,411**	**$ 1,448**	**$ 1,488**
BILLED COSTS											
SDG&E	$ 785	$ 1,106	$ 658	$ 486	$ 524	$ 627	$ 641	$ 656	$ 673	$ 691	$ 710
SoCalGas	963	1,431	882	645	706	711	727	744	763	783	805
Total Billed Costs	**$ 1,748**	**$ 2,537**	**$ 1,540**	**$ 1,131**	**$ 1,231**	**$ 1,338**	**$ 1,367**	**$ 1,401**	**$ 1,436**	**$ 1,474**	**$ 1,515**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0080-Regulatory Counsel (inactive)
Workpaper: C-1.5 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	1	1	1	2	-	-	-	-	-	-	-
Labor Costs	$ 265	$ 273	$ 364	$ 570	$ 393	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	6	1	1	5	12	-	-	-	-	-	-
Total Costs	**$ 271**	**$ 275**	**$ 364**	**$ 576**	**$ 405**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 121	$ 121	$ 155	$ 248	$ 174	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	150	153	209	328	231	-	-	-	-	-	-
Total Allocations	**$ 271**	**$ 274**	**$ 364**	**$ 576**	**$ 405**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 121	$ 122	$ 155	$ 248	$ 174	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	150	153	209	328	231	-	-	-	-	-	-
Total Billed Costs	**$ 271**	**$ 275**	**$ 364**	**$ 576**	**$ 405**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0080-Regulatory Counsel (inactive)
Workpaper: C-1.5 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 174**	**$ 231**	**$ 405**	**-**
Salaries	*(168)*	*(224)*	*(392)*	
Travel	*(6)*	*(7)*	*(13)*	
Total	*(174)*	*(231)*	*(405)*	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	-	-	-	-
2028 - TEST YEAR	**$ -**	**$ -**	**$ -**	**-**
MFBASIC	0.0%	0.0%	0.0%	
Allocations	$ -	$ -	$ -	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ -**	**$ -**	**$ -**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0080-Regulatory Counsel (inactive)
Workpaper: C-1.5 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	1	1	2	-	-	-	-	-	-	-
Labor Costs	$ 265	$ 273	$ 364	$ 570	$ 393	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	6	1	1	5	12	-	-	-	-	-	-
Total Costs	**$ 271**	**$ 275**	**$ 364**	**$ 576**	**$ 405**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 121	$ 121	$ 155	$ 248	$ 174	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	150	153	209	328	231	-	-	-	-	-	-
Total Allocations	**$ 271**	**$ 274**	**$ 364**	**$ 576**	**$ 405**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 121	$ 122	$ 155	$ 248	$ 174	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	150	153	209	328	231	-	-	-	-	-	-
Total Billed Costs	**$ 271**	**$ 275**	**$ 364**	**$ 576**	**$ 405**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0200-Corp Law, Corp Governance, and Regulatory Strategy (inactive)
Workpaper: C-1.6 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	1	1	1	-	0	-	-	0	-	-	-
Labor Costs	$ 362	$ 398	$ 520	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	28	66	20	-	-	-	-	-	-	-	-
Total Costs	**$ 391**	**$ 464**	**$ 539**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ 20	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ 20**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 163	$ 176	$ 216	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	227	268	323	-	-	-	-	-	-	-	-
Total Allocations	**$ 391**	**$ 444**	**$ 539**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 163	$ 196	$ 216	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	227	268	323	-	-	-	-	-	-	-	-
Total Billed Costs	**$ 391**	**$ 464**	**$ 539**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0200-Corp Law, Corp Governance, and Regulatory Strategy (inactive)
Workpaper: C-1.6 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	1	1	1	-	-	-	-	-	-	-	-
Labor Costs	$ 362	$ 398	$ 520	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	28	66	20	-	-	-	-	-	-	-	-
Total Costs	**$ 391**	**$ 464**	**$ 539**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ 20	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ 20**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 163	$ 176	$ 216	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	227	268	323	-	-	-	-	-	-	-	-
Total Allocations	**$ 391**	**$ 444**	**$ 539**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 163	$ 196	$ 216	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	227	268	323	-	-	-	-	-	-	-	-
Total Billed Costs	**$ 391**	**$ 464**	**$ 539**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-2 Corporate Governance
Workpaper: C-2 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	13	14	14	13	11	10	10	10	10	10	10
Labor Costs	$ 1,499	$ 1,407	$ 1,544	$ 2,436	$ 1,338	$ 1,415	$ 1,401	$ 1,403	$ 1,407	$ 1,412	$ 1,418
Non-Labor Costs	185	354	227	170	171	201	201	201	201	201	201
Total Costs	**$ 1,684**	**$ 1,761**	**$ 1,771**	**$ 2,606**	**$ 1,509**	**$ 1,616**	**$ 1,602**	**$ 1,604**	**$ 1,608**	**$ 1,613**	**$ 1,619**
DIRECT ASSIGNMENTS											
SDG&E	$ 31	$ 35	$ 51	$ 34	$ 32	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6
SoCalGas	77	89	110	62	29	(7)	(7)	(7)	(7)	(7)	(7)
Total Direct Assignments	**$ 108**	**$ 124**	**$ 161**	**$ 96**	**$ 61**	**$ (1)**	**$ (1)**	**$ (1)**	**$ (1)**	**$ (1)**	**$ (1)**
ALLOCATIONS											
SDG&E	$ 687	$ 696	$ 670	$ 1,076	$ 618	$ 753	$ 741	$ 741	$ 742	$ 743	$ 744
SoCalGas	890	942	939	1,434	831	864	862	865	868	872	877
Total Allocations	**$ 1,577**	**$ 1,638**	**$ 1,609**	**$ 2,510**	**$ 1,449**	**$ 1,617**	**$ 1,603**	**$ 1,606**	**$ 1,610**	**$ 1,615**	**$ 1,621**
BILLED COSTS											
SDG&E	$ 718	$ 731	$ 721	$ 1,110	$ 649	$ 759	$ 747	$ 747	$ 747	$ 749	$ 750
SoCalGas	966	1,030	1,049	1,495	860	857	854	857	861	865	870
Total Billed Costs	**$ 1,684**	**$ 1,761**	**$ 1,770**	**$ 2,605**	**$ 1,509**	**$ 1,616**	**$ 1,601**	**$ 1,604**	**$ 1,608**	**$ 1,614**	**$ 1,620**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-Legal Compliance and Governance
Cost Center: C-2 Corporate Governance
Workpaper: C-2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 649**	**$ 860**	**$ 1,509**	**11**
Salaries	*(40)*	*(46)*	*(86)*	
Direct Assignments	*(26)*	*(36)*	*(62)*	
Total	*(66)*	*(82)*	*(148)*	
Change in Allocation Rates 2025 - 2028	164	79	243	
Total Change from 2025	98	(3)	95	(1)
2028 - TEST YEAR	**$ 747**	**$ 857**	**$ 1,604**	**10**
Utility Allocation Rate	39.9%	46.6%	86.5%	
Allocations	$ 741	$ 865	$ 1,606	
Direct Assignments	6	(7)	(2)	
TOTAL 2028 ALLOCATIONS	**$ 747**	**$ 858**	**$ 1,604**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-2 Corporate Governance
Workpaper: C-2 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	13	14	14	13	11	10	10	10	10	10	10
Labor Costs	$ 1,499	$ 1,407	$ 1,544	$ 2,436	$ 1,338	$ 1,460	$ 1,492	$ 1,540	$ 1,590	$ 1,642	$ 1,698
Non-Labor Costs	185	354	227	170	171	205	208	212	216	220	225
Total Costs	**$ 1,684**	**$ 1,761**	**$ 1,771**	**$ 2,606**	**$ 1,509**	**$ 1,665**	**$ 1,700**	**$ 1,752**	**$ 1,806**	**$ 1,862**	**$ 1,923**
DIRECT ASSIGNMENTS											
SDG&E	$ 31	$ 35	$ 51	$ 34	$ 32	$ 6	$ 6	$ 6	$ 6	$ 6	$ 7
SoCalGas	77	89	110	62	29	(7)	(8)	(8)	(8)	(8)	(8)
Total Direct Assignments	**$ 108**	**$ 124**	**$ 161**	**$ 96**	**$ 61**	**$ (1)**	**$ (2)**	**$ (2)**	**$ (2)**	**$ (2)**	**$ (1)**
ALLOCATIONS											
SDG&E	$ 687	$ 696	$ 670	$ 1,076	$ 618	$ 776	$ 787	$ 809	$ 833	$ 857	$ 883
SoCalGas	890	942	939	1,434	831	890	915	944	975	1,007	1,042
Total Allocations	**$ 1,577**	**$ 1,638**	**$ 1,609**	**$ 2,510**	**$ 1,449**	**$ 1,666**	**$ 1,702**	**$ 1,753**	**$ 1,808**	**$ 1,864**	**$ 1,925**
BILLED COSTS											
SDG&E	$ 718	$ 731	$ 721	$ 1,110	$ 649	$ 782	$ 793	$ 816	$ 839	$ 864	$ 890
SoCalGas	966	1,030	1,049	1,495	860	883	907	937	967	999	1,033
Total Billed Costs	**$ 1,684**	**$ 1,761**	**$ 1,770**	**$ 2,605**	**$ 1,509**	**$ 1,665**	**$ 1,700**	**$ 1,752**	**$ 1,806**	**$ 1,863**	**$ 1,923**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-2 Corporate Governance
Cost Center: 1100-0150-VP Governance & Corporate Secretary
Workpaper: C-2.1 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	3	3	3	3	3	3	3	3	3	3	3
Labor Costs	$ 519	$ 406	$ 438	$ 481	$ 327	$ 489	$ 487	$ 487	$ 490	$ 491	$ 494
Non-Labor Costs	90	197	73	158	107	123	123	123	123	123	123
Total Costs	**$ 608**	**$ 604**	**$ 512**	**$ 638**	**$ 434**	**$ 612**	**$ 610**	**$ 610**	**$ 613**	**$ 614**	**$ 617**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ 2	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	3	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**-**	**4**	**1**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
ALLOCATIONS											
SDG&E	$ 271	$ 265	$ 218	$ 275	$ 185	$ 290	$ 288	$ 289	$ 289	$ 290	$ 291
SoCalGas	338	335	293	364	249	323	321	322	323	324	325
Total Allocations	**$ 608**	**$ 599**	**$ 511**	**$ 638**	**$ 434**	**$ 612**	**$ 609**	**$ 610**	**$ 612**	**$ 614**	**$ 616**
BILLED COSTS											
SDG&E	$ 271	$ 266	$ 218	$ 275	$ 185	$ 290	$ 288	$ 289	$ 289	$ 290	$ 291
SoCalGas	338	337	293	364	249	323	321	322	323	324	325
Total Billed Costs	**$ 608**	**$ 604**	**$ 512**	**$ 638**	**$ 434**	**$ 612**	**$ 609**	**$ 610**	**$ 612**	**$ 614**	**$ 616**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-2 Corporate Governance
Cost Center: 1100-0150-VP Governance & Corporate Secretary
Workpaper: C-2.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 185**	**$ 249**	**$ 434**	**3**
Salaries	*58*	*64*	*121*	
Total	*58*	*64*	*121*	
Change in Allocation Rates 2025 - 2028	46	9	55	
Total Change from 2025	104	73	176	-
2028 - TEST YEAR	**$ 289**	**$ 322**	**$ 610**	**3**
CBLEGALOPS	39.8%	44.3%	84.1%	
Allocations	$ 289	$ 322	$ 610	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 289**	**$ 322**	**$ 610**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-2 Corporate Governance
Cost Center: 1100-0150-VP Governance & Corporate Secretary
Workpaper: C-2.1 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	3	3	3	3	3	3	3	3	3	3
Labor Costs	$ 519	$ 406	$ 438	$ 481	$ 327	$ 505	$ 519	$ 536	$ 553	$ 571	$ 591
Non-Labor Costs	90	197	73	158	107	125	127	129	132	134	137
Total Costs	**$ 608**	**$ 604**	**$ 512**	**$ 638**	**$ 434**	**$ 630**	**$ 646**	**$ 665**	**$ 685**	**$ 705**	**$ 728**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ 2	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	3	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**-**	**4**	**1**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
ALLOCATIONS											
SDG&E	$ 271	$ 265	$ 218	$ 275	$ 185	$ 298	$ 305	$ 314	$ 324	$ 334	$ 344
SoCalGas	338	335	293	364	249	332	340	350	361	372	384
Total Allocations	**$ 608**	**$ 599**	**$ 511**	**$ 638**	**$ 434**	**$ 630**	**$ 646**	**$ 665**	**$ 685**	**$ 705**	**$ 728**
BILLED COSTS											
SDG&E	$ 271	$ 266	$ 218	$ 275	$ 185	$ 298	$ 305	$ 314	$ 324	$ 334	$ 344
SoCalGas	338	337	293	364	249	332	340	350	361	372	384
Total Billed Costs	**$ 608**	**$ 604**	**$ 512**	**$ 638**	**$ 434**	**$ 630**	**$ 646**	**$ 665**	**$ 685**	**$ 705**	**$ 728**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-2 Corporate Governance
Cost Center: 1100-0143-Corporate Governance
Workpaper: C-2.2 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	6	6	6	6	5	4	4	4	4	4	4
Labor Costs	$ 476	$ 454	$ 518	$ 516	$ 682	$ 543	$ 532	$ 534	$ 534	$ 536	$ 538
Non-Labor Costs	80	129	116	3	61	75	75	75	75	75	75
Total Costs	**$ 556**	**$ 583**	**$ 635**	**$ 519**	**$ 743**	**$ 618**	**$ 607**	**$ 609**	**$ 609**	**$ 611**	**$ 613**
DIRECT ASSIGNMENTS											
SDG&E	$ 31	$ 30	$ 51	$ 34	$ 32	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6
SoCalGas	77	82	109	62	29	(7)	(7)	(7)	(7)	(7)	(7)
Total Direct Assignments	**$ 108**	**$ 111**	**$ 160**	**$ 96**	**$ 60**	**$ (2)**	**$ (2)**	**$ (2)**	**$ (2)**	**$ (2)**	**$ (2)**
ALLOCATIONS											
SDG&E	$ 184	$ 181	$ 186	$ 178	$ 290	$ 293	$ 288	$ 288	$ 289	$ 290	$ 291
SoCalGas	265	290	288	245	394	327	321	322	322	323	325
Total Allocations	**$ 449**	**$ 471**	**$ 474**	**$ 423**	**$ 683**	**$ 620**	**$ 608**	**$ 610**	**$ 611**	**$ 612**	**$ 615**
BILLED COSTS											
SDG&E	$ 215	$ 210	$ 237	$ 212	$ 321	$ 299	$ 294	$ 294	$ 295	$ 296	$ 297
SoCalGas	341	372	398	306	422	319	314	315	315	316	317
Total Billed Costs	**$ 556**	**$ 583**	**$ 635**	**$ 519**	**$ 743**	**$ 618**	**$ 607**	**$ 609**	**$ 610**	**$ 611**	**$ 613**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-2 Corporate Governance
Cost Center: 1100-0143-Corporate Governance
Workpaper: C-2.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 321**	**$ 422**	**$ 743**	**5**
Salaries	*(94)*	*(104)*	*(198)*	
Direct Assignments	*(26)*	*(36)*	*(62)*	
Total	*(120)*	*(140)*	*(260)*	
Change in Allocation Rates 2025 - 2028	92	32	125	
Total Change from 2025	(28)	(108)	(135)	(1)
2028 - TEST YEAR	**$ 294**	**$ 315**	**$ 608**	**4**
CBLEGALOPS	39.8%	44.3%	84.1%	
Allocations	$ 288	$ 322	$ 610	
Direct Assignments	6	(7)	(2)	
TOTAL 2028 ALLOCATIONS	**$ 294**	**$ 315**	**$ 608**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-2 Corporate Governance
Cost Center: 1100-0143-Corporate Governance
Workpaper: C-2.2 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	6	6	6	6	5	4	4	4	4	4	4
Labor Costs	$ 476	$ 454	$ 518	$ 516	$ 682	$ 560	$ 567	$ 585	$ 604	$ 624	$ 645
Non-Labor Costs	80	129	116	3	61	76	78	79	81	82	84
Total Costs	**$ 556**	**$ 583**	**$ 635**	**$ 519**	**$ 743**	**$ 637**	**$ 645**	**$ 664**	**$ 685**	**$ 706**	**$ 729**
DIRECT ASSIGNMENTS											
SDG&E	$ 31	$ 30	$ 51	$ 34	$ 32	$ 6	$ 6	$ 6	$ 6	$ 6	$ 7
SoCalGas	77	82	109	62	29	(7)	(8)	(8)	(8)	(8)	(8)
Total Direct Assignments	**$ 108**	**$ 111**	**$ 160**	**$ 96**	**$ 60**	**$ (2)**	**$ (2)**	**$ (2)**	**$ (2)**	**$ (2)**	**$ (2)**
ALLOCATIONS											
SDG&E	$ 184	$ 181	$ 186	$ 178	$ 290	$ 302	$ 306	$ 315	$ 325	$ 335	$ 346
SoCalGas	265	290	288	245	394	336	341	351	362	373	385
Total Allocations	**$ 449**	**$ 471**	**$ 474**	**$ 423**	**$ 683**	**$ 638**	**$ 646**	**$ 666**	**$ 686**	**$ 708**	**$ 731**
BILLED COSTS											
SDG&E	$ 215	$ 210	$ 237	$ 212	$ 321	$ 308	$ 312	$ 321	$ 331	$ 341	$ 352
SoCalGas	341	372	398	306	422	329	333	343	354	365	377
Total Billed Costs	**$ 556**	**$ 583**	**$ 635**	**$ 519**	**$ 743**	**$ 637**	**$ 645**	**$ 664**	**$ 685**	**$ 706**	**$ 729**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-2 Corporate Governance
Cost Center: 1100-0126-Executive Projects & Events
Workpaper: C-2.3 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	5	5	4	3	3	3	3	3	3	3
Labor Costs	$ 504	$ 547	$ 587	$ 1,440	$ 329	$ 383	$ 381	$ 383	$ 383	$ 384	$ 386
Non-Labor Costs	15	28	37	9	3	3	3	3	3	3	3
Total Costs	**$ 519**	**$ 575**	**$ 624**	**$ 1,449**	**$ 332**	**$ 386**	**$ 384**	**$ 386**	**$ 386**	**$ 387**	**$ 389**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	4	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ 8**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 232	$ 251	$ 266	$ 623	$ 143	$ 171	$ 165	$ 164	$ 163	$ 163	$ 161
SoCalGas	287	317	358	826	189	215	220	222	223	226	227
Total Allocations	**$ 519**	**$ 568**	**$ 624**	**$ 1,449**	**$ 332**	**$ 386**	**$ 385**	**$ 386**	**$ 386**	**$ 388**	**$ 389**
BILLED COSTS											
SDG&E	$ 232	$ 254	$ 266	$ 623	$ 143	$ 171	$ 165	$ 164	$ 163	$ 163	$ 161
SoCalGas	287	321	358	826	189	215	220	222	223	226	227
Total Billed Costs	**$ 519**	**$ 575**	**$ 624**	**$ 1,449**	**$ 332**	**$ 386**	**$ 385**	**$ 386**	**$ 386**	**$ 388**	**$ 389**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-2 Corporate Governance
Cost Center: 1100-0126-Executive Projects & Events
Workpaper: C-2.3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 143**	**$ 189**	**$ 332**	**3**
Salaries	*(4)*	*(5)*	*(10)*	
Total	*(4)*	*(5)*	*(10)*	
Change in Allocation Rates 2025 - 2028	26	38	64	
Total Change from 2025	22	33	54	-
2028 - TEST YEAR	**$ 164**	**$ 222**	**$ 386**	**3**
MFBASIC	40.3%	54.3%	94.7%	
Allocations	$ 164	$ 222	$ 386	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 164**	**$ 222**	**$ 386**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-2 Corporate Governance
Cost Center: 1100-0126-Executive Projects & Events
Workpaper: C-2.3 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	5	5	4	3	3	3	3	3	3	3
Labor Costs	$ 504	$ 547	$ 587	$ 1,440	$ 329	$ 395	$ 406	$ 419	$ 433	$ 447	$ 462
Non-Labor Costs	15	28	37	9	3	3	4	4	4	4	4
Total Costs	**$ 519**	**$ 575**	**$ 624**	**$ 1,449**	**$ 332**	**$ 398**	**$ 410**	**$ 423**	**$ 437**	**$ 451**	**$ 466**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	4	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ 8**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 232	$ 251	$ 266	$ 623	$ 143	$ 176	$ 176	$ 180	$ 184	$ 189	$ 194
SoCalGas	287	317	358	826	189	222	234	243	252	262	273
Total Allocations	**$ 519**	**$ 568**	**$ 624**	**$ 1,449**	**$ 332**	**$ 398**	**$ 410**	**$ 423**	**$ 437**	**$ 451**	**$ 466**
BILLED COSTS											
SDG&E	$ 232	$ 254	$ 266	$ 623	$ 143	$ 176	$ 176	$ 180	$ 184	$ 189	$ 194
SoCalGas	287	321	358	826	189	222	234	243	252	262	273
Total Billed Costs	**$ 519**	**$ 575**	**$ 624**	**$ 1,449**	**$ 332**	**$ 398**	**$ 410**	**$ 423**	**$ 437**	**$ 451**	**$ 466**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-3 Board of Directors
Workpaper: C-3 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	2,802	2,799	2,442	2,709	2,790	3,317	3,322	3,321	3,321	3,320	3,320
Total Costs	**$ 2,802**	**$ 2,799**	**$ 2,442**	**$ 2,709**	**$ 2,790**	**$ 3,317**	**$ 3,322**	**$ 3,321**	**$ 3,321**	**$ 3,320**	**$ 3,320**
DIRECT ASSIGNMENTS											
SDG&E	$ 4	$ 7	$ 5	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7
SoCalGas	14	20	13	11	10	10	10	10	10	10	10
Total Direct Assignments	**$ 18**	**$ 27**	**$ 18**	**$ 18**	**$ 17**	**$ 17**	**$ 17**	**$ 17**	**$ 17**	**$ 17**	**$ 17**
ALLOCATIONS											
SDG&E	$ 1,238	$ 1,224	$ 1,034	$ 1,158	$ 1,192	$ 1,461	$ 1,420	$ 1,408	$ 1,395	$ 1,383	$ 1,371
SoCalGas	1,546	1,548	1,391	1,533	1,580	1,838	1,885	1,897	1,908	1,920	1,931
Total Allocations	**$ 2,784**	**$ 2,772**	**$ 2,425**	**$ 2,691**	**$ 2,772**	**$ 3,299**	**$ 3,305**	**$ 3,305**	**$ 3,303**	**$ 3,303**	**$ 3,302**
BILLED COSTS											
SDG&E	$ 1,242	$ 1,231	$ 1,038	$ 1,165	$ 1,199	$ 1,468	$ 1,427	$ 1,414	$ 1,402	$ 1,390	$ 1,378
SoCalGas	1,560	1,568	1,404	1,544	1,591	1,848	1,895	1,907	1,918	1,930	1,942
Total Billed Costs	**$ 2,802**	**$ 2,799**	**$ 2,442**	**$ 2,709**	**$ 2,790**	**$ 3,316**	**$ 3,322**	**$ 3,321**	**$ 3,320**	**$ 3,320**	**$ 3,320**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-Legal Compliance and Governance
Cost Center: C-3 Board of Directors
Workpaper: C-3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 1,199**	**$ 1,591**	**$ 2,790**	**-**
Total	-	-	-	
Change in Allocation Rates 2025 - 2028	215	316	531	
Total Change from 2025	215	316	531	-
2028 - TEST YEAR	**$ 1,414**	**$ 1,907**	**$ 3,321**	**-**
Utility Allocation Rate	40.3%	54.3%	94.7%	
Allocations	$ 1,408	$ 1,897	$ 3,305	
Direct Assignments	7	10	17	
TOTAL 2028 ALLOCATIONS	**$ 1,414**	**$ 1,907**	**$ 3,321**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-3 Board of Directors
Workpaper: C-3 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	2,802	2,799	2,442	2,709	2,790	3,379	3,443	3,500	3,564	3,636	3,712
Total Costs	**$ 2,802**	**$ 2,799**	**$ 2,442**	**$ 2,709**	**$ 2,790**	**$ 3,379**	**$ 3,443**	**$ 3,500**	**$ 3,564**	**$ 3,636**	**$ 3,712**
DIRECT ASSIGNMENTS											
SDG&E	$ 4	$ 7	$ 5	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 8
SoCalGas	14	20	13	11	10	11	11	11	11	11	12
Total Direct Assignments	**$ 18**	**$ 27**	**$ 18**	**$ 18**	**$ 17**	**$ 18**	**$ 18**	**$ 18**	**$ 18**	**$ 18**	**$ 20**
ALLOCATIONS											
SDG&E	$ 1,238	$ 1,224	$ 1,034	$ 1,158	$ 1,192	$ 1,489	$ 1,472	$ 1,483	$ 1,498	$ 1,515	$ 1,533
SoCalGas	1,546	1,548	1,391	1,533	1,580	1,872	1,953	1,999	2,048	2,102	2,160
Total Allocations	**$ 2,784**	**$ 2,772**	**$ 2,425**	**$ 2,691**	**$ 2,772**	**$ 3,361**	**$ 3,425**	**$ 3,482**	**$ 3,546**	**$ 3,617**	**$ 3,693**
BILLED COSTS											
SDG&E	$ 1,242	$ 1,231	$ 1,038	$ 1,165	$ 1,199	$ 1,496	$ 1,479	$ 1,491	$ 1,505	$ 1,522	$ 1,541
SoCalGas	1,560	1,568	1,404	1,544	1,591	1,883	1,964	2,010	2,059	2,113	2,171
Total Billed Costs	**$ 2,802**	**$ 2,799**	**$ 2,442**	**$ 2,709**	**$ 2,790**	**$ 3,379**	**$ 3,443**	**$ 3,500**	**$ 3,564**	**$ 3,635**	**$ 3,712**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-3 Board of Directors
Cost Center: 1100-0004-Board of Directors
Workpaper: C-3.1 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	2,802	2,799	2,442	2,709	2,790	3,317	3,322	3,321	3,321	3,320	3,320
Total Costs	**$ 2,802**	**$ 2,799**	**$ 2,442**	**$ 2,709**	**$ 2,790**	**$ 3,317**	**$ 3,322**	**$ 3,321**	**$ 3,321**	**$ 3,320**	**$ 3,320**
DIRECT ASSIGNMENTS											
SDG&E	$ 4	$ 7	$ 5	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7
SoCalGas	14	20	13	11	10	10	10	10	10	10	10
Total Direct Assignments	**$ 17**	**$ 27**	**$ 17**	**$ 17**	**$ 17**	**$ 17**	**$ 17**	**$ 17**	**$ 17**	**$ 17**	**$ 17**
ALLOCATIONS											
SDG&E	$ 1,238	$ 1,224	$ 1,034	$ 1,158	$ 1,192	$ 1,461	$ 1,420	$ 1,408	$ 1,395	$ 1,383	$ 1,371
SoCalGas	1,546	1,548	1,391	1,533	1,580	1,838	1,885	1,897	1,908	1,920	1,931
Total Allocations	**$ 2,784**	**$ 2,772**	**$ 2,425**	**$ 2,691**	**$ 2,772**	**$ 3,299**	**$ 3,305**	**$ 3,304**	**$ 3,304**	**$ 3,303**	**$ 3,303**
BILLED COSTS											
SDG&E	$ 1,242	$ 1,231	$ 1,038	$ 1,165	$ 1,199	$ 1,468	$ 1,427	$ 1,414	$ 1,402	$ 1,390	$ 1,378
SoCalGas	1,560	1,568	1,404	1,544	1,591	1,848	1,895	1,907	1,918	1,930	1,942
Total Billed Costs	**$ 2,802**	**$ 2,799**	**$ 2,442**	**$ 2,709**	**$ 2,790**	**$ 3,317**	**$ 3,322**	**$ 3,321**	**$ 3,321**	**$ 3,320**	**$ 3,320**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-3 Board of Directors
Cost Center: 1100-0004-Board of Directors
Workpaper: C-3.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 1,199**	**$ 1,591**	**$ 2,790**	**-**
Total	-	-	-	
Change in Allocation Rates 2025 - 2028	215	316	531	
Total Change from 2025	215	316	531	-
2028 - TEST YEAR	**$ 1,414**	**$ 1,907**	**$ 3,321**	**-**
MFBASIC	40.3%	54.3%	94.7%	
Allocations	$ 1,408	$ 1,897	$ 3,304	
Direct Assignments	7	10	17	
TOTAL 2028 ALLOCATIONS	**$ 1,414**	**$ 1,907**	**$ 3,321**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-3 Board of Directors
Cost Center: 1100-0004-Board of Directors
Workpaper: C-3.1 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	2,802	2,799	2,442	2,709	2,790	3,379	3,443	3,500	3,564	3,636	3,712
Total Costs	**$ 2,802**	**$ 2,799**	**$ 2,442**	**$ 2,709**	**$ 2,790**	**$ 3,379**	**$ 3,443**	**$ 3,500**	**$ 3,564**	**$ 3,636**	**$ 3,712**
DIRECT ASSIGNMENTS											
SDG&E	$ 4	$ 7	$ 5	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 8
SoCalGas	14	20	13	11	10	11	11	11	11	11	12
Total Direct Assignments	**$ 17**	**$ 27**	**$ 17**	**$ 17**	**$ 17**	**$ 18**	**$ 18**	**$ 18**	**$ 18**	**$ 19**	**$ 19**
ALLOCATIONS											
SDG&E	$ 1,238	$ 1,224	$ 1,034	$ 1,158	$ 1,192	$ 1,489	$ 1,472	$ 1,483	$ 1,498	$ 1,515	$ 1,533
SoCalGas	1,546	1,548	1,391	1,533	1,580	1,872	1,953	1,999	2,048	2,102	2,160
Total Allocations	**$ 2,784**	**$ 2,772**	**$ 2,425**	**$ 2,691**	**$ 2,772**	**$ 3,361**	**$ 3,425**	**$ 3,482**	**$ 3,545**	**$ 3,617**	**$ 3,693**
BILLED COSTS											
SDG&E	$ 1,242	$ 1,231	$ 1,038	$ 1,165	$ 1,199	$ 1,496	$ 1,479	$ 1,491	$ 1,505	$ 1,522	$ 1,541
SoCalGas	1,560	1,568	1,404	1,544	1,591	1,883	1,964	2,010	2,059	2,113	2,171
Total Billed Costs	**$ 2,802**	**$ 2,799**	**$ 2,442**	**$ 2,709**	**$ 2,790**	**$ 3,379**	**$ 3,443**	**$ 3,500**	**$ 3,564**	**$ 3,636**	**$ 3,712**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Workpaper: C-4 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	18	17	19	18	17	14	14	14	14	14	14
Labor Costs	$ 2,316	$ 2,433	$ 2,675	$ 3,675	$ 2,986	$ 2,741	$ 2,605	$ 2,609	$ 2,617	$ 2,625	$ 2,637
Non-Labor Costs	1,516	2,749	2,318	2,191	1,160	1,377	1,379	1,379	1,379	1,378	1,378
Total Costs	**$ 3,832**	**$ 5,182**	**$ 4,993**	**$ 5,866**	**$ 4,146**	**$ 4,118**	**$ 3,984**	**$ 3,988**	**$ 3,996**	**$ 4,003**	**$ 4,015**
DIRECT ASSIGNMENTS											
SDG&E	$ 128	$ 554	$ 548	$ 313	$ 153	$ 180	$ 175	$ 174	$ 172	$ 171	$ 170
SoCalGas	(1)	483	647	372	203	215	221	222	223	225	226
Total Direct Assignments	**$ 127**	**$ 1,037**	**$ 1,195**	**$ 685**	**$ 356**	**$ 395**	**$ 396**	**$ 396**	**$ 395**	**$ 396**	**$ 396**
ALLOCATIONS											
SDG&E	$ 1,615	$ 1,765	$ 1,578	$ 2,204	$ 1,620	$ 1,675	$ 1,577	$ 1,569	$ 1,562	$ 1,555	$ 1,550
SoCalGas	2,092	2,380	2,219	2,977	2,169	2,048	2,011	2,024	2,038	2,053	2,069
Total Allocations	**$ 3,707**	**$ 4,145**	**$ 3,797**	**$ 5,181**	**$ 3,789**	**$ 3,723**	**$ 3,589**	**$ 3,593**	**$ 3,600**	**$ 3,608**	**$ 3,619**
BILLED COSTS											
SDG&E	$ 1,742	$ 2,318	$ 2,126	$ 2,517	$ 1,774	$ 1,855	$ 1,752	$ 1,742	$ 1,734	$ 1,726	$ 1,719
SoCalGas	2,090	2,864	2,867	3,349	2,372	2,263	2,231	2,246	2,262	2,278	2,295
Total Billed Costs	**$ 3,832**	**$ 5,182**	**$ 4,993**	**$ 5,866**	**$ 4,146**	**$ 4,118**	**$ 3,984**	**$ 3,988**	**$ 3,996**	**$ 4,004**	**$ 4,014**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-Legal Compliance and Governance
Cost Center: C-4 Litigation, Compliance and Sustainability
Workpaper: C-4 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 1,774**	**$ 2,372**	**$ 4,146**	**17**
Salaries	*(388)*	*(479)*	*(867)*	
Direct Assignments	*20*	*20*	*40*	
Total	*(368)*	*(459)*	*(827)*	
Change in Allocation Rates 2025 - 2028	336	333	669	
Total Change from 2025	(32)	(126)	(158)	(3)
2028 - TEST YEAR	**$ 1,742**	**$ 2,246**	**$ 3,988**	**14**
Utility Allocation Rate	40.2%	51.8%	92.0%	
Allocations	$ 1,569	$ 2,024	$ 3,593	
Direct Assignments	174	222	396	
TOTAL 2028 ALLOCATIONS	**$ 1,742**	**$ 2,246**	**$ 3,988**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Workpaper: C-4 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	18	17	19	18	17	14	14	14	14	14	14
Labor Costs	$ 2,316	$ 2,433	$ 2,675	$ 3,675	$ 2,986	$ 2,826	$ 2,773	$ 2,863	$ 2,955	$ 3,052	$ 3,155
Non-Labor Costs	1,516	2,749	2,318	2,191	1,160	1,403	1,429	1,453	1,479	1,509	1,541
Total Costs	**$ 3,832**	**$ 5,182**	**$ 4,993**	**$ 5,866**	**$ 4,146**	**$ 4,229**	**$ 4,202**	**$ 4,316**	**$ 4,434**	**$ 4,561**	**$ 4,696**
DIRECT ASSIGNMENTS											
SDG&E	$ 128	$ 554	$ 548	$ 313	$ 153	$ 184	$ 182	$ 183	$ 185	$ 187	$ 190
SoCalGas	(1)	483	647	372	203	219	229	234	240	246	253
Total Direct Assignments	**$ 127**	**$ 1,037**	**$ 1,195**	**$ 685**	**$ 356**	**$ 403**	**$ 411**	**$ 417**	**$ 425**	**$ 433**	**$ 443**
ALLOCATIONS											
SDG&E	$ 1,615	$ 1,765	$ 1,578	$ 2,204	$ 1,620	$ 1,721	$ 1,667	$ 1,703	$ 1,740	$ 1,780	$ 1,823
SoCalGas	2,092	2,380	2,219	2,977	2,169	2,105	2,125	2,196	2,269	2,348	2,431
Total Allocations	**$ 3,707**	**$ 4,145**	**$ 3,797**	**$ 5,181**	**$ 3,789**	**$ 3,826**	**$ 3,792**	**$ 3,899**	**$ 4,009**	**$ 4,128**	**$ 4,254**
BILLED COSTS											
SDG&E	$ 1,742	$ 2,318	$ 2,126	$ 2,517	$ 1,774	$ 1,904	$ 1,848	$ 1,886	$ 1,925	$ 1,967	$ 2,013
SoCalGas	2,090	2,864	2,867	3,349	2,372	2,325	2,354	2,430	2,509	2,594	2,684
Total Billed Costs	**$ 3,832**	**$ 5,182**	**$ 4,993**	**$ 5,866**	**$ 4,146**	**$ 4,229**	**$ 4,202**	**$ 4,316**	**$ 4,434**	**$ 4,561**	**$ 4,697**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0201-SVP, DGC, & Chief Compliance Officer
Workpaper: C-4.1 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	2	2	2	2	1	1	1	1	1	1	1
Labor Costs	$ 438	$ 453	$ 484	$ 546	$ 599	$ 490	$ 488	$ 489	$ 490	$ 491	$ 493
Non-Labor Costs	60	106	44	48	18	20	20	20	20	20	20
Total Costs	**$ 499**	**$ 559**	**$ 528**	**$ 594**	**$ 618**	**$ 510**	**$ 508**	**$ 509**	**$ 510**	**$ 511**	**$ 513**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	3	5	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ 3**	**$ 5**	**$ -**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 209	$ 224	$ 214	$ 243	$ 259	$ 232	$ 227	$ 227	$ 226	$ 225	$ 226
SoCalGas	287	330	314	351	359	278	280	282	284	286	288
Total Allocations	**$ 496**	**$ 554**	**$ 528**	**$ 594**	**$ 618**	**$ 510**	**$ 508**	**$ 509**	**$ 510**	**$ 511**	**$ 514**
BILLED COSTS											
SDG&E	$ 209	$ 224	$ 214	$ 244	$ 259	$ 232	$ 227	$ 227	$ 226	$ 225	$ 226
SoCalGas	289	335	314	351	359	278	280	282	284	286	288
Total Billed Costs	**$ 499**	**$ 559**	**$ 528**	**$ 594**	**$ 618**	**$ 510**	**$ 508**	**$ 509**	**$ 510**	**$ 511**	**$ 514**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0201-SVP, DGC, & Chief Compliance Officer
Workpaper: C-4.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 259**	**$ 359**	**$ 618**	**1**
Salaries	*(81)*	*(102)*	*(183)*	
Total	*(81)*	*(102)*	*(183)*	
Change in Allocation Rates 2025 - 2028	49	25	74	
Total Change from 2025	(32)	(77)	(109)	-
2028 - TEST YEAR	**$ 227**	**$ 282**	**$ 509**	**1**
SVPDEPCOMP	40.1%	49.9%	90.0%	
Allocations	$ 227	$ 282	$ 509	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 227**	**$ 282**	**$ 509**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0201-SVP, DGC, & Chief Compliance Officer
Workpaper: C-4.1 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	2	2	2	2	1	1	1	1	1	1	1
Labor Costs	$ 438	$ 453	$ 484	$ 546	$ 599	$ 504	$ 518	$ 535	$ 552	$ 570	$ 589
Non-Labor Costs	60	106	44	48	18	20	21	21	21	22	22
Total Costs	**$ 499**	**$ 559**	**$ 528**	**$ 594**	**$ 618**	**$ 524**	**$ 539**	**$ 556**	**$ 573**	**$ 592**	**$ 611**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	3	5	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ 3**	**$ 5**	**$ -**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 209	$ 224	$ 214	$ 243	$ 259	$ 239	$ 241	$ 248	$ 254	$ 261	$ 268
SoCalGas	287	330	314	351	359	286	298	308	319	331	343
Total Allocations	**$ 496**	**$ 554**	**$ 528**	**$ 594**	**$ 618**	**$ 524**	**$ 539**	**$ 556**	**$ 573**	**$ 592**	**$ 611**
BILLED COSTS											
SDG&E	$ 209	$ 224	$ 214	$ 244	$ 259	$ 239	$ 241	$ 248	$ 254	$ 261	$ 268
SoCalGas	289	335	314	351	359	286	298	308	319	331	343
Total Billed Costs	**$ 499**	**$ 559**	**$ 528**	**$ 594**	**$ 618**	**$ 524**	**$ 539**	**$ 556**	**$ 573**	**$ 592**	**$ 611**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0348-Corporate Compliance
Workpaper: C-4.2 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	5	4	5	5	4	4	4	4	4	4
Labor Costs	$ 538	$ 603	$ 623	$ 1,007	$ 816	$ 929	$ 842	$ 844	$ 846	$ 849	$ 853
Non-Labor Costs	663	505	440	818	527	626	627	627	627	627	627
Total Costs	**$ 1,201**	**$ 1,109**	**$ 1,063**	**$ 1,825**	**$ 1,343**	**$ 1,555**	**$ 1,469**	**$ 1,471**	**$ 1,473**	**$ 1,476**	**$ 1,480**
DIRECT ASSIGNMENTS											
SDG&E	$ 4	$ 7	$ 13	$ 2	$ 6	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7
SoCalGas	-	3	4	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ 4**	**$ 10**	**$ 17**	**$ 2**	**$ 6**	**$ 7**	**$ 7**	**$ 7**	**$ 7**	**$ 7**	**$ 7**
ALLOCATIONS											
SDG&E	$ 534	$ 485	$ 446	$ 784	$ 575	$ 685	$ 628	$ 624	$ 620	$ 615	$ 611
SoCalGas	663	613	600	1,039	762	862	834	840	847	854	861
Total Allocations	**$ 1,197**	**$ 1,098**	**$ 1,046**	**$ 1,823**	**$ 1,337**	**$ 1,547**	**$ 1,462**	**$ 1,464**	**$ 1,466**	**$ 1,469**	**$ 1,472**
BILLED COSTS											
SDG&E	$ 537	$ 492	$ 459	$ 786	$ 581	$ 693	$ 635	$ 631	$ 627	$ 622	$ 618
SoCalGas	663	616	604	1,039	762	862	834	840	847	854	861
Total Billed Costs	**$ 1,201**	**$ 1,109**	**$ 1,063**	**$ 1,825**	**$ 1,343**	**$ 1,555**	**$ 1,469**	**$ 1,471**	**$ 1,473**	**$ 1,476**	**$ 1,479**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0348-Corporate Compliance
Workpaper: C-4.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 581**	**$ 762**	**$ 1,343**	**5**
Salaries	*(55)*	*(74)*	*(129)*	
Direct Assignments	*1*	*-*	*1*	
Total	*(54)*	*(74)*	*(128)*	
Change in Allocation Rates 2025 - 2028	104	153	256	
Total Change from 2025	50	79	128	(1)
2028 - TEST YEAR	**$ 631**	**$ 840**	**$ 1,471**	**4**
MFBASIC	40.3%	54.3%	94.7%	
Allocations	$ 624	$ 840	$ 1,464	
Direct Assignments	7	0	7	
TOTAL 2028 ALLOCATIONS	**$ 631**	**$ 840**	**$ 1,471**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0348-Corporate Compliance
Workpaper: C-4.2 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	5	4	5	5	4	4	4	4	4	4
Labor Costs	$ 538	$ 603	$ 623	$ 1,007	$ 816	$ 958	$ 897	$ 926	$ 956	$ 987	$ 1,021
Non-Labor Costs	663	505	440	818	527	638	650	661	673	686	701
Total Costs	**$ 1,201**	**$ 1,109**	**$ 1,063**	**$ 1,825**	**$ 1,343**	**$ 1,596**	**$ 1,547**	**$ 1,587**	**$ 1,629**	**$ 1,673**	**$ 1,721**
DIRECT ASSIGNMENTS											
SDG&E	$ 4	$ 7	$ 13	$ 2	$ 6	$ 7	$ 7	$ 7	$ 8	$ 8	$ 8
SoCalGas	-	3	4	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ 4**	**$ 10**	**$ 17**	**$ 2**	**$ 6**	**$ 7**	**$ 7**	**$ 7**	**$ 8**	**$ 8**	**$ 8**
ALLOCATIONS											
SDG&E	$ 534	$ 485	$ 446	$ 784	$ 575	$ 704	$ 662	$ 673	$ 685	$ 698	$ 711
SoCalGas	663	613	600	1,039	762	885	878	907	936	968	1,002
Total Allocations	**$ 1,197**	**$ 1,098**	**$ 1,046**	**$ 1,823**	**$ 1,337**	**$ 1,588**	**$ 1,539**	**$ 1,579**	**$ 1,621**	**$ 1,666**	**$ 1,714**
BILLED COSTS											
SDG&E	$ 537	$ 492	$ 459	$ 786	$ 581	$ 711	$ 669	$ 680	$ 692	$ 705	$ 719
SoCalGas	663	616	604	1,039	762	885	878	907	936	968	1,002
Total Billed Costs	**$ 1,201**	**$ 1,109**	**$ 1,063**	**$ 1,825**	**$ 1,343**	**$ 1,596**	**$ 1,547**	**$ 1,587**	**$ 1,629**	**$ 1,673**	**$ 1,721**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0138-Emergency Management & Business Resumption
Workpaper: C-4.3 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	1	-	1	1	1	1	1	1	1	1	1
Labor Costs	$ 98	$ 49	$ 64	$ 74	$ 78	$ 103	$ 102	$ 102	$ 104	$ 103	$ 104
Non-Labor Costs	186	454	207	147	105	125	125	125	125	125	125
Total Costs	**$ 283**	**$ 503**	**$ 271**	**$ 221**	**$ 183**	**$ 228**	**$ 227**	**$ 227**	**$ 229**	**$ 228**	**$ 229**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 127	$ 222	$ 115	$ 95	$ 79	$ 101	$ 98	$ 97	$ 96	$ 96	$ 94
SoCalGas	156	281	155	126	104	127	130	130	131	133	134
Total Allocations	**$ 283**	**$ 503**	**$ 270**	**$ 221**	**$ 183**	**$ 228**	**$ 228**	**$ 227**	**$ 228**	**$ 229**	**$ 228**
BILLED COSTS											
SDG&E	$ 127	$ 222	$ 115	$ 95	$ 79	$ 101	$ 98	$ 97	$ 96	$ 96	$ 94
SoCalGas	156	281	155	126	104	127	130	130	131	133	134
Total Billed Costs	**$ 283**	**$ 503**	**$ 271**	**$ 221**	**$ 183**	**$ 228**	**$ 228**	**$ 227**	**$ 228**	**$ 229**	**$ 228**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0138-Emergency Management & Business Resumption
Workpaper: C-4.3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 79**	**$ 104**	**$ 183**	**1**
Salaries	*4*	*5*	*10*	
Total	*4*	*5*	*10*	
Change in Allocation Rates 2025 - 2028	14	21	35	
Total Change from 2025	18	26	45	-
2028 - TEST YEAR	**$ 97**	**$ 130**	**$ 228**	**1**
MFBASIC	40.3%	54.3%	94.7%	
Allocations	$ 97	$ 130	$ 228	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 97**	**$ 130**	**$ 228**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0138-Emergency Management & Business Resumption
Workpaper: C-4.3 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	-	1	1	1	1	1	1	1	1	1
Labor Costs	$ 98	$ 49	$ 64	$ 74	$ 78	$ 106	$ 109	$ 113	$ 117	$ 120	$ 125
Non-Labor Costs	186	454	207	147	105	127	129	132	134	137	140
Total Costs	**$ 283**	**$ 503**	**$ 271**	**$ 221**	**$ 183**	**$ 233**	**$ 239**	**$ 245**	**$ 251**	**$ 257**	**$ 264**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 127	$ 222	$ 115	$ 95	$ 79	$ 103	$ 103	$ 104	$ 106	$ 108	$ 110
SoCalGas	156	281	155	126	104	130	136	140	145	149	154
Total Allocations	**$ 283**	**$ 503**	**$ 270**	**$ 221**	**$ 183**	**$ 233**	**$ 239**	**$ 245**	**$ 251**	**$ 257**	**$ 264**
BILLED COSTS											
SDG&E	$ 127	$ 222	$ 115	$ 95	$ 79	$ 103	$ 103	$ 104	$ 106	$ 108	$ 110
SoCalGas	156	281	155	126	104	130	136	140	145	149	154
Total Billed Costs	**$ 283**	**$ 503**	**$ 271**	**$ 221**	**$ 183**	**$ 233**	**$ 239**	**$ 245**	**$ 251**	**$ 257**	**$ 264**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0157-Corporate Sustainability
Workpaper: C-4.4 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	4	4	6	5	5	4	4	4	4	4	4
Labor Costs	$ 396	$ 597	$ 679	$ 676	$ 686	$ 595	$ 577	$ 579	$ 580	$ 582	$ 585
Non-Labor Costs	534	1,641	1,609	1,159	501	596	597	597	597	597	597
Total Costs	**$ 930**	**$ 2,237**	**$ 2,288**	**$ 1,835**	**$ 1,187**	**$ 1,191**	**$ 1,174**	**$ 1,176**	**$ 1,177**	**$ 1,179**	**$ 1,182**
DIRECT ASSIGNMENTS											
SDG&E	$ 117	$ 543	$ 533	$ 309	$ 140	$ 171	$ 167	$ 165	$ 164	$ 162	$ 161
SoCalGas	148	601	671	387	186	216	221	223	224	225	227
Total Direct Assignments	**$ 265**	**$ 1,143**	**$ 1,204**	**$ 695**	**$ 326**	**$ 387**	**$ 388**	**$ 388**	**$ 388**	**$ 388**	**$ 388**
ALLOCATIONS											
SDG&E	$ 296	$ 483	$ 462	$ 490	$ 370	$ 356	$ 338	$ 336	$ 333	$ 331	$ 329
SoCalGas	369	611	622	649	491	447	449	452	455	460	464
Total Allocations	**$ 665**	**$ 1,094**	**$ 1,084**	**$ 1,139**	**$ 861**	**$ 803**	**$ 786**	**$ 788**	**$ 789**	**$ 791**	**$ 793**
BILLED COSTS											
SDG&E	$ 413	$ 1,026	$ 995	$ 799	$ 510	$ 528	$ 505	$ 501	$ 497	$ 493	$ 490
SoCalGas	518	1,211	1,293	1,036	677	663	670	675	679	685	691
Total Billed Costs	**$ 930**	**$ 2,237**	**$ 2,288**	**$ 1,835**	**$ 1,187**	**$ 1,191**	**$ 1,174**	**$ 1,176**	**$ 1,177**	**$ 1,178**	**$ 1,181**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0157-Corporate Sustainability
Workpaper: C-4.4 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 510**	**$ 677**	**$ 1,187**	**5**
Salaries	*(102)*	*(137)*	*(238)*	
Direct Assignments	*25*	*37*	*62*	
Total	*(77)*	*(100)*	*(176)*	
Change in Allocation Rates 2025 - 2028	67	98	165	
Total Change from 2025	(10)	(2)	(11)	(1)
2028 - TEST YEAR	**$ 501**	**$ 675**	**$ 1,176**	**4**
MFBASIC	40.3%	54.3%	94.7%	
Allocations	$ 336	$ 452	$ 788	
Direct Assignments	165	223	388	
TOTAL 2028 ALLOCATIONS	**$ 501**	**$ 675**	**$ 1,176**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0157-Corporate Sustainability
Workpaper: C-4.4 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	4	4	6	5	5	4	4	4	4	4	4
Labor Costs	$ 396	$ 597	$ 679	$ 676	$ 686	$ 614	$ 615	$ 635	$ 655	$ 677	$ 700
Non-Labor Costs	534	1,641	1,609	1,159	501	607	619	629	640	653	667
Total Costs	**$ 930**	**$ 2,237**	**$ 2,288**	**$ 1,835**	**$ 1,187**	**$ 1,221**	**$ 1,233**	**$ 1,264**	**$ 1,296**	**$ 1,330**	**$ 1,367**
DIRECT ASSIGNMENTS											
SDG&E	$ 117	$ 543	$ 533	$ 309	$ 140	$ 175	$ 173	$ 174	$ 176	$ 178	$ 180
SoCalGas	148	601	671	387	186	220	229	235	240	247	253
Total Direct Assignments	**$ 265**	**$ 1,143**	**$ 1,204**	**$ 695**	**$ 326**	**$ 394**	**$ 402**	**$ 409**	**$ 416**	**$ 424**	**$ 433**
ALLOCATIONS											
SDG&E	$ 296	$ 483	$ 462	$ 490	$ 370	$ 366	$ 357	$ 364	$ 372	$ 379	$ 388
SoCalGas	369	611	622	649	491	460	474	491	508	526	546
Total Allocations	**$ 665**	**$ 1,094**	**$ 1,084**	**$ 1,139**	**$ 861**	**$ 827**	**$ 832**	**$ 855**	**$ 880**	**$ 906**	**$ 933**
BILLED COSTS											
SDG&E	$ 413	$ 1,026	$ 995	$ 799	$ 510	$ 541	$ 530	$ 538	$ 547	$ 557	$ 567
SoCalGas	518	1,211	1,293	1,036	677	680	703	725	748	773	799
Total Billed Costs	**$ 930**	**$ 2,237**	**$ 2,288**	**$ 1,835**	**$ 1,187**	**$ 1,221**	**$ 1,233**	**$ 1,264**	**$ 1,296**	**$ 1,330**	**$ 1,367**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0190-Litigation & Environmental
Workpaper: C-4.5 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	6	6	6	5	5	4	4	4	4	4	4
Labor Costs	$ 563	$ 632	$ 824	$ 1,372	$ 806	$ 624	$ 594	$ 596	$ 597	$ 600	$ 602
Non-Labor Costs	28	27	18	19	10	10	10	10	10	10	10
Total Costs	**$ 591**	**$ 659**	**$ 842**	**$ 1,391**	**$ 815**	**$ 634**	**$ 604**	**$ 606**	**$ 607**	**$ 610**	**$ 612**
DIRECT ASSIGNMENTS											
SDG&E	$ 7	$ 4	$ 1	$ 2	$ 7	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2
SoCalGas	(153)	(126)	(28)	(15)	17	(1)	(1)	(1)	(1)	(1)	(1)
Total Direct Assignments	**$ (146)**	**$ (122)**	**$ (27)**	**$ (13)**	**$ 24**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**
ALLOCATIONS											
SDG&E	$ 302	$ 300	$ 341	$ 591	$ 338	$ 300	$ 286	$ 286	$ 287	$ 288	$ 289
SoCalGas	434	482	528	813	454	333	319	319	320	321	322
Total Allocations	**$ 737**	**$ 781**	**$ 869**	**$ 1,404**	**$ 791**	**$ 633**	**$ 604**	**$ 606**	**$ 607**	**$ 609**	**$ 611**
BILLED COSTS											
SDG&E	$ 309	$ 303	$ 342	$ 593	$ 345	$ 302	$ 287	$ 287	$ 288	$ 290	$ 291
SoCalGas	282	356	500	798	470	333	318	318	319	320	322
Total Billed Costs	**$ 591**	**$ 659**	**$ 842**	**$ 1,391**	**$ 815**	**$ 635**	**$ 604**	**$ 606**	**$ 607**	**$ 610**	**$ 613**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0190-Litigation & Environmental
Workpaper: C-4.5 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 345**	**$ 470**	**$ 815**	**5**
Salaries	*(154)*	*(171)*	*(325)*	
Direct Assignments	*(6)*	*(17)*	*(23)*	
Total	*(160)*	*(188)*	*(348)*	
Change in Allocation Rates 2025 - 2028	102	36	138	
Total Change from 2025	(58)	(152)	(210)	(1)
2028 - TEST YEAR	**$ 287**	**$ 318**	**$ 606**	**4**
CBLEGALOPS	39.8%	44.4%	84.1%	
Allocations	$ 286	$ 319	$ 605	
Direct Assignments	2	(1)	1	
TOTAL 2028 ALLOCATIONS	**$ 288**	**$ 318**	**$ 606**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0190-Litigation & Environmental
Workpaper: C-4.5 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	6	6	6	5	5	4	4	4	4	4	4
Labor Costs	$ 563	$ 632	$ 824	$ 1,372	$ 806	$ 644	$ 633	$ 654	$ 675	$ 698	$ 721
Non-Labor Costs	28	27	18	19	10	11	11	11	11	11	12
Total Costs	**$ 591**	**$ 659**	**$ 842**	**$ 1,391**	**$ 815**	**$ 655**	**$ 644**	**$ 665**	**$ 686**	**$ 709**	**$ 733**
DIRECT ASSIGNMENTS											
SDG&E	$ 7	$ 4	$ 1	$ 2	$ 7	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2
SoCalGas	(153)	(126)	(28)	(15)	17	(1)	(1)	(1)	(1)	(1)	(1)
Total Direct Assignments	**$ (146)**	**$ (122)**	**$ (27)**	**$ (13)**	**$ 24**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**
ALLOCATIONS											
SDG&E	$ 302	$ 300	$ 341	$ 591	$ 338	$ 309	$ 304	$ 314	$ 324	$ 335	$ 346
SoCalGas	434	482	528	813	454	345	339	350	361	373	386
Total Allocations	**$ 737**	**$ 781**	**$ 869**	**$ 1,404**	**$ 791**	**$ 654**	**$ 643**	**$ 664**	**$ 685**	**$ 708**	**$ 732**
BILLED COSTS											
SDG&E	$ 309	$ 303	$ 342	$ 593	$ 345	$ 311	$ 306	$ 316	$ 326	$ 336	$ 348
SoCalGas	282	356	500	798	470	344	338	349	361	372	385
Total Billed Costs	**$ 591**	**$ 659**	**$ 842**	**$ 1,391**	**$ 815**	**$ 655**	**$ 644**	**$ 665**	**$ 686**	**$ 709**	**$ 733**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0215-VP Sustainability (inactive)
Workpaper: C-4.6 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 284	$ 99	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	45	16	-	-	-	-	-	-	-	-	-
Total Costs	**$ 329**	**$ 115**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 146	$ 51	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	182	64	-	-	-	-	-	-	-	-	-
Total Allocations	**$ 329**	**$ 115**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 146	$ 51	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	182	64	-	-	-	-	-	-	-	-	-
Total Billed Costs	**$ 329**	**$ 115**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0215-VP Sustainability (inactive)
Workpaper: C-4.6 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 284	$ 99	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	45	16	-	-	-	-	-	-	-	-	-
Total Costs	**$ 329**	**$ 115**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 146	$ 51	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	182	64	-	-	-	-	-	-	-	-	-
Total Allocations	**$ 329**	**$ 115**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 146	$ 51	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	182	64	-	-	-	-	-	-	-	-	-
Total Billed Costs	**$ 329**	**$ 115**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-5 Corporate Security
Workpaper: C-5 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	22	24	25	25	24	24	24	24	24	24	24
Labor Costs	$ 2,239	$ 2,137	$ 2,394	$ 2,474	$ 2,690	$ 2,870	$ 3,273	$ 3,863	$ 3,871	$ 3,880	$ 3,892
Non-Labor Costs	1,235	2,050	2,053	2,871	2,193	2,250	2,409	2,763	2,763	2,763	2,762
Total Costs	**$ 3,474**	**$ 4,187**	**$ 4,447**	**$ 5,345**	**$ 4,883**	**$ 5,120**	**$ 5,682**	**$ 6,626**	**$ 6,634**	**$ 6,643**	**$ 6,654**
DIRECT ASSIGNMENTS											
SDG&E	$ 101	$ 547	$ 273	$ 618	$ 542	$ 369	$ 369	$ 368	$ 368	$ 368	$ 368
SoCalGas	45	463	259	600	449	312	313	313	313	313	313
Total Direct Assignments	**$ 146**	**$ 1,010**	**$ 532**	**$ 1,218**	**$ 991**	**$ 681**	**$ 682**	**$ 681**	**$ 681**	**$ 681**	**$ 681**
ALLOCATIONS											
SDG&E	$ 1,303	$ 1,271	$ 1,532	$ 1,662	$ 1,613	$ 2,093	$ 2,374	$ 3,001	$ 3,005	$ 3,009	$ 3,015
SoCalGas	2,025	1,907	2,382	2,465	2,280	2,344	2,627	2,943	2,947	2,952	2,958
Total Allocations	**$ 3,328**	**$ 3,178**	**$ 3,914**	**$ 4,127**	**$ 3,893**	**$ 4,438**	**$ 5,001**	**$ 5,944**	**$ 5,952**	**$ 5,961**	**$ 5,974**
BILLED COSTS											
SDG&E	$ 1,405	$ 1,817	$ 1,805	$ 2,280	$ 2,154	$ 2,462	$ 2,742	$ 3,370	$ 3,374	$ 3,377	$ 3,382
SoCalGas	2,069	2,370	2,642	3,065	2,729	2,656	2,940	3,256	3,260	3,265	3,271
Total Billed Costs	**$ 3,474**	**$ 4,187**	**$ 4,447**	**$ 5,345**	**$ 4,883**	**$ 5,119**	**$ 5,682**	**$ 6,626**	**$ 6,634**	**$ 6,642**	**$ 6,654**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-Legal Compliance and Governance
Cost Center: C-5 Corporate Security
Workpaper: C-5 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 2,154**	**$ 2,729**	**$ 4,883**	**24**
Salaries	*371*	*409*	*780*	
Direct Assignments	*(176)*	*(143)*	*(319)*	
Total	*195*	*266*	*461*	
Change in Allocation Rates 2025 - 2028	1,022	260	1,282	
Total Change from 2025	1,217	526	1,743	-
2028 - TEST YEAR	**$ 3,370**	**$ 3,256**	**$ 6,626**	**24**
Utility Allocation Rate	45.8%	44.8%	90.6%	
Allocations	$ 3,002	$ 2,943	$ 5,945	
Direct Assignments	368	313	681	
TOTAL 2028 ALLOCATIONS	**$ 3,370**	**$ 3,256**	**$ 6,626**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-5 Corporate Security
Workpaper: C-5 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	22	24	25	25	24	24	24	24	24	24	24
Labor Costs	$ 2,239	$ 2,137	$ 2,394	$ 2,474	$ 2,690	$ 2,950	$ 3,470	$ 4,227	$ 4,362	$ 4,504	$ 4,654
Non-Labor Costs	1,235	2,050	2,053	2,871	2,193	2,292	2,496	2,912	2,965	3,025	3,089
Total Costs	**$ 3,474**	**$ 4,187**	**$ 4,447**	**$ 5,345**	**$ 4,883**	**$ 5,242**	**$ 5,966**	**$ 7,138**	**$ 7,327**	**$ 7,529**	**$ 7,743**
DIRECT ASSIGNMENTS											
SDG&E	$ 101	$ 547	$ 273	$ 618	$ 542	$ 376	$ 382	$ 388	$ 395	$ 403	$ 411
SoCalGas	45	463	259	600	449	318	324	330	336	343	351
Total Direct Assignments	**$ 146**	**$ 1,010**	**$ 532**	**$ 1,218**	**$ 991**	**$ 694**	**$ 706**	**$ 718**	**$ 731**	**$ 746**	**$ 762**
ALLOCATIONS											
SDG&E	$ 1,303	$ 1,271	$ 1,532	$ 1,662	$ 1,613	$ 2,146	$ 2,497	$ 3,242	$ 3,330	$ 3,424	$ 3,523
SoCalGas	2,025	1,907	2,382	2,465	2,280	2,402	2,763	3,178	3,266	3,359	3,458
Total Allocations	**$ 3,328**	**$ 3,178**	**$ 3,914**	**$ 4,127**	**$ 3,893**	**$ 4,548**	**$ 5,260**	**$ 6,420**	**$ 6,596**	**$ 6,783**	**$ 6,981**
BILLED COSTS											
SDG&E	$ 1,405	$ 1,817	$ 1,805	$ 2,280	$ 2,154	$ 2,522	$ 2,879	$ 3,630	$ 3,725	$ 3,827	$ 3,935
SoCalGas	2,069	2,370	2,642	3,065	2,729	2,720	3,087	3,508	3,602	3,702	3,808
Total Billed Costs	**$ 3,474**	**$ 4,187**	**$ 4,447**	**$ 5,345**	**$ 4,883**	**$ 5,242**	**$ 5,966**	**$ 7,138**	**$ 7,327**	**$ 7,529**	**$ 7,743**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-5 Corporate Security
Cost Center: 1100-0133-Corporate Security
Workpaper: C-5.1 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	18	13	19	19	19	19	19	19	19	19	19
Labor Costs	$ 2,058	$ 1,634	$ 1,954	$ 2,152	$ 2,217	$ 2,149	$ 2,140	$ 2,731	$ 2,738	$ 2,748	$ 2,760
Non-Labor Costs	1,176	1,915	1,903	2,673	2,024	1,939	1,939	2,294	2,294	2,294	2,294
Total Costs	**$ 3,234**	**$ 3,549**	**$ 3,857**	**$ 4,825**	**$ 4,241**	**$ 4,088**	**$ 4,079**	**$ 5,025**	**$ 5,032**	**$ 5,042**	**$ 5,054**
DIRECT ASSIGNMENTS											
SDG&E	$ 92	$ 419	$ 190	$ 579	$ 453	$ 360	$ 360	$ 360	$ 359	$ 359	$ 359
SoCalGas	3	363	119	425	263	283	284	284	284	284	285
Total Direct Assignments	**$ 95**	**$ 782**	**$ 308**	**$ 1,004**	**$ 716**	**$ 644**	**$ 644**	**$ 644**	**$ 644**	**$ 644**	**$ 644**
ALLOCATIONS											
SDG&E	$ 1,218	$ 1,078	$ 1,366	$ 1,512	$ 1,449	$ 1,707	$ 1,700	$ 2,329	$ 2,333	$ 2,337	$ 2,343
SoCalGas	1,922	1,689	2,183	2,310	2,076	1,737	1,735	2,051	2,055	2,061	2,067
Total Allocations	**$ 3,139**	**$ 2,767**	**$ 3,549**	**$ 3,822**	**$ 3,525**	**$ 3,444**	**$ 3,435**	**$ 4,381**	**$ 4,388**	**$ 4,398**	**$ 4,409**
BILLED COSTS											
SDG&E	$ 1,309	$ 1,497	$ 1,556	$ 2,091	$ 1,902	$ 2,067	$ 2,060	$ 2,688	$ 2,692	$ 2,696	$ 2,702
SoCalGas	1,925	2,052	2,301	2,734	2,339	2,021	2,019	2,336	2,340	2,345	2,352
Total Billed Costs	**$ 3,234**	**$ 3,549**	**$ 3,857**	**$ 4,825**	**$ 4,241**	**$ 4,088**	**$ 4,079**	**$ 5,025**	**$ 5,032**	**$ 5,041**	**$ 5,053**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-5 Corporate Security
Cost Center: 1100-0133-Corporate Security
Workpaper: C-5.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 1,902**	**$ 2,339**	**$ 4,241**	**19**
Salaries	*108*	*95*	*204*	
Direct Assignments	*(93)*	*21*	*(72)*	
Total	*15*	*116*	*132*	
Change in Allocation Rates 2025 - 2028	772	(120)	652	
Total Change from 2025	787	(4)	784	-
2028 - TEST YEAR	**$ 2,688**	**$ 2,336**	**$ 5,025**	**19**
CBHQSEC	51.5%	45.4%	96.9%	
Allocations	$ 2,329	$ 2,051	$ 4,381	
Direct Assignments	360	284	644	
TOTAL 2028 ALLOCATIONS	**$ 2,689**	**$ 2,335**	**$ 5,025**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-5 Corporate Security
Cost Center: 1100-0133-Corporate Security
Workpaper: C-5.1 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	18	13	19	19	19	19	19	19	19	19	19
Labor Costs	$ 2,058	$ 1,634	$ 1,954	$ 2,152	$ 2,217	$ 2,218	$ 2,279	$ 2,997	$ 3,094	$ 3,196	$ 3,305
Non-Labor Costs	1,176	1,915	1,903	2,673	2,024	1,976	2,010	2,417	2,462	2,512	2,565
Total Costs	**$ 3,234**	**$ 3,549**	**$ 3,857**	**$ 4,825**	**$ 4,241**	**$ 4,193**	**$ 4,288**	**$ 5,414**	**$ 5,555**	**$ 5,708**	**$ 5,870**
DIRECT ASSIGNMENTS											
SDG&E	$ 92	$ 419	$ 190	$ 579	$ 453	$ 367	$ 373	$ 379	$ 386	$ 393	$ 402
SoCalGas	3	363	119	425	263	289	294	299	305	312	318
Total Direct Assignments	**$ 95**	**$ 782**	**$ 308**	**$ 1,004**	**$ 716**	**$ 656**	**$ 667**	**$ 678**	**$ 691**	**$ 705**	**$ 720**
ALLOCATIONS											
SDG&E	$ 1,218	$ 1,078	$ 1,366	$ 1,512	$ 1,449	$ 1,753	$ 1,793	$ 2,518	$ 2,586	$ 2,658	$ 2,736
SoCalGas	1,922	1,689	2,183	2,310	2,076	1,785	1,829	2,218	2,279	2,344	2,414
Total Allocations	**$ 3,139**	**$ 2,767**	**$ 3,549**	**$ 3,822**	**$ 3,525**	**$ 3,537**	**$ 3,621**	**$ 4,736**	**$ 4,865**	**$ 5,003**	**$ 5,150**
BILLED COSTS											
SDG&E	$ 1,309	$ 1,497	$ 1,556	$ 2,091	$ 1,902	$ 2,120	$ 2,165	$ 2,897	$ 2,971	$ 3,052	$ 3,138
SoCalGas	1,925	2,052	2,301	2,734	2,339	2,073	2,123	2,517	2,584	2,656	2,732
Total Billed Costs	**$ 3,234**	**$ 3,549**	**$ 3,857**	**$ 4,825**	**$ 4,241**	**$ 4,193**	**$ 4,288**	**$ 5,414**	**$ 5,555**	**$ 5,708**	**$ 5,870**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-5 Corporate Security
Cost Center: 1100-0275-Executive Security
Workpaper: C-5.2 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	11	6	4	5	5	5	5	5	5	5
Labor Costs	$ 137	$ 429	$ 340	$ 188	$ 175	$ 721	$ 1,134	$ 1,133	$ 1,132	$ 1,132	$ 1,132
Non-Labor Costs	59	135	150	196	176	311	469	469	469	469	469
Total Costs	**$ 197**	**$ 564**	**$ 490**	**$ 384**	**$ 351**	**$ 1,032**	**$ 1,603**	**$ 1,602**	**$ 1,601**	**$ 1,601**	**$ 1,601**
DIRECT ASSIGNMENTS											
SDG&E	$ 8	$ 123	$ 72	$ 17	$ 16	$ 9	$ 9	$ 9	$ 9	$ 9	$ 9
SoCalGas	21	61	94	78	28	29	29	29	29	29	29
Total Direct Assignments	**$ 29**	**$ 184**	**$ 166**	**$ 95**	**$ 44**	**$ 38**	**$ 38**	**$ 38**	**$ 38**	**$ 38**	**$ 38**
ALLOCATIONS											
SDG&E	$ 84	$ 190	$ 162	$ 145	$ 154	$ 387	$ 673	$ 672	$ 673	$ 672	$ 672
SoCalGas	84	190	162	145	154	607	893	892	892	891	891
Total Allocations	**$ 168**	**$ 379**	**$ 324**	**$ 290**	**$ 307**	**$ 994**	**$ 1,565**	**$ 1,564**	**$ 1,564**	**$ 1,563**	**$ 1,562**
BILLED COSTS											
SDG&E	$ 92	$ 312	$ 234	$ 162	$ 170	$ 396	$ 682	$ 681	$ 681	$ 681	$ 681
SoCalGas	105	251	256	223	181	636	922	921	920	919	920
Total Billed Costs	**$ 197**	**$ 564**	**$ 490**	**$ 384**	**$ 351**	**$ 1,032**	**$ 1,603**	**$ 1,602**	**$ 1,600**	**$ 1,600**	**$ 1,600**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-5 Corporate Security
Cost Center: 1100-0275-Executive Security
Workpaper: C-5.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 170**	**$ 181**	**$ 351**	**5**
Salaries	*273*	*363*	*636*	
Direct Assignments	*(11)*	*(4)*	*(15)*	
Total	*262*	*359*	*621*	
Change in Allocation Rates 2025 - 2028	250	380	630	
Total Change from 2025	512	739	1,251	-
2028 - TEST YEAR	**$ 681**	**$ 921**	**$ 1,602**	**5**
CBEXECSEC	32.8%	43.5%	76.3%	
Allocations	$ 672	$ 892	$ 1,565	
Direct Assignments	9	29	38	
TOTAL 2028 ALLOCATIONS	**$ 681**	**$ 921**	**$ 1,603**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-5 Corporate Security
Cost Center: 1100-0275-Executive Security
Workpaper: C-5.2 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	11	6	4	5	5	5	5	5	5	5
Labor Costs	$ 137	$ 429	$ 340	$ 188	$ 175	$ 732	$ 1,192	$ 1,230	$ 1,268	$ 1,308	$ 1,349
Non-Labor Costs	59	135	150	196	176	317	486	494	503	513	524
Total Costs	**$ 197**	**$ 564**	**$ 490**	**$ 384**	**$ 351**	**$ 1,049**	**$ 1,678**	**$ 1,724**	**$ 1,771**	**$ 1,821**	**$ 1,873**
DIRECT ASSIGNMENTS											
SDG&E	$ 8	$ 123	$ 72	$ 17	$ 16	$ 9	$ 9	$ 9	$ 10	$ 10	$ 10
SoCalGas	21	61	94	78	28	29	30	30	31	32	32
Total Direct Assignments	**$ 29**	**$ 184**	**$ 166**	**$ 95**	**$ 44**	**$ 38**	**$ 39**	**$ 40**	**$ 40**	**$ 41**	**$ 42**
ALLOCATIONS											
SDG&E	$ 84	$ 190	$ 162	$ 145	$ 154	$ 393	$ 705	$ 724	$ 744	$ 765	$ 787
SoCalGas	84	190	162	145	154	617	934	960	987	1,015	1,044
Total Allocations	**$ 168**	**$ 379**	**$ 324**	**$ 290**	**$ 307**	**$ 1,010**	**$ 1,639**	**$ 1,684**	**$ 1,731**	**$ 1,780**	**$ 1,831**
BILLED COSTS											
SDG&E	$ 92	$ 312	$ 234	$ 162	$ 170	$ 402	$ 714	$ 733	$ 754	$ 775	$ 797
SoCalGas	105	251	256	223	181	646	964	990	1,017	1,046	1,076
Total Billed Costs	**$ 197**	**$ 564**	**$ 490**	**$ 384**	**$ 351**	**$ 1,049**	**$ 1,678**	**$ 1,724**	**$ 1,771**	**$ 1,821**	**$ 1,873**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-5 Corporate Security
Cost Center: 1100-0043-Security Services (inactive)
Workpaper: C-5.3 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	2	-	-	-	-	-	-	-
Labor Costs	$ 43	$ 75	$ 99	$ 133	$ 298	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	-	-	-	2	(7)	-	-	-	-	-	-
Total Costs	**$ 43**	**$ 75**	**$ 99**	**$ 135**	**$ 291**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ 1	$ 5	$ 11	$ 22	$ 72	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	21	38	46	97	158	-	-	-	-	-	-
Total Direct Assignments	**$ 22**	**$ 43**	**$ 57**	**$ 119**	**$ 230**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 2	$ 3	$ 4	$ 6	$ 10	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	19	29	38	11	50	-	-	-	-	-	-
Total Allocations	**$ 21**	**$ 32**	**$ 42**	**$ 17**	**$ 61**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 3	$ 8	$ 15	$ 27	$ 82	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	40	67	84	108	209	-	-	-	-	-	-
Total Billed Costs	**$ 43**	**$ 75**	**$ 99**	**$ 135**	**$ 291**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-5 Corporate Security
Cost Center: 1100-0043-Security Services (inactive)
Workpaper: C-5.3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 82**	**$ 209**	**$ 291**	**-**
Salaries	*(10)*	*(49)*	*(59)*	
Direct Assignments	*(72)*	*(160)*	*(232)*	
Total	*(82)*	*(209)*	*(291)*	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	(82)	(209)	(291)	-
2028 - TEST YEAR	**$ -**	**$ -**	**$ -**	**-**
CBSECSERV	100.0%	0.0%	100.0%	
Allocations	$ -	$ -	$ -	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ -**	**$ -**	**$ -**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-5 Corporate Security
Cost Center: 1100-0043-Security Services (inactive)
Workpaper: C-5.3 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	2	-	-	-	-	-	-	-
Labor Costs	$ 43	$ 75	$ 99	$ 133	$ 298	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	-	-	-	2	(7)	-	-	-	-	-	-
Total Costs	**$ 43**	**$ 75**	**$ 99**	**$ 135**	**$ 291**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ 1	$ 5	$ 11	$ 22	$ 72	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	21	38	46	97	158	-	-	-	-	-	-
Total Direct Assignments	**$ 22**	**$ 43**	**$ 57**	**$ 119**	**$ 230**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 2	$ 3	$ 4	$ 6	$ 10	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	19	29	38	11	50	-	-	-	-	-	-
Total Allocations	**$ 21**	**$ 32**	**$ 42**	**$ 17**	**$ 61**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 3	$ 8	$ 15	$ 27	$ 82	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	40	67	84	108	209	-	-	-	-	-	-
Total Billed Costs	**$ 43**	**$ 75**	**$ 99**	**$ 135**	**$ 291**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-6 Cybersecurity
Workpaper: C-6 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	3	6	4	1	4	4	4	4	4	4	4
Labor Costs	$ 332	$ 718	$ 794	$ 695	$ 612	$ 679	$ 782	$ 783	$ 786	$ 789	$ 793
Non-Labor Costs	54	100	958	415	447	419	515	515	515	515	515
Total Costs	**$ 386**	**$ 818**	**$ 1,752**	**$ 1,110**	**$ 1,059**	**$ 1,098**	**$ 1,297**	**$ 1,298**	**$ 1,301**	**$ 1,304**	**$ 1,308**
DIRECT ASSIGNMENTS											
SDG&E	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	6	-	9	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ 9**	**$ -**	**$ 9**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 149	$ 371	$ 797	$ 522	$ 481	$ 389	$ 459	$ 459	$ 460	$ 461	$ 462
SoCalGas	228	447	945	588	577	710	839	840	841	843	846
Total Allocations	**$ 377**	**$ 818**	**$ 1,742**	**$ 1,110**	**$ 1,058**	**$ 1,098**	**$ 1,298**	**$ 1,298**	**$ 1,301**	**$ 1,303**	**$ 1,308**
BILLED COSTS											
SDG&E	$ 152	$ 371	$ 797	$ 522	$ 481	$ 389	$ 459	$ 459	$ 460	$ 461	$ 462
SoCalGas	234	447	954	588	577	710	839	840	841	843	846
Total Billed Costs	**$ 386**	**$ 818**	**$ 1,751**	**$ 1,110**	**$ 1,059**	**$ 1,098**	**$ 1,298**	**$ 1,298**	**$ 1,301**	**$ 1,303**	**$ 1,308**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance.
Department: C-Legal Compliance and Governance
Cost Center: C-6 Cybersecurity
Workpaper: C-6 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 481**	**$ 577**	**$ 1,059**	**4**
Salaries	*28*	*52*	*79*	
Total	*28*	*52*	*79*	
Change in Allocation Rates 2025 - 2028	(50)	211	161	
Total Change from 2025	(22)	263	240	-
2028 - TEST YEAR	**$ 459**	**$ 840**	**$ 1,298**	**4**
Utility Allocation Rate	35.3%	64.6%	99.8%	
Allocations	$ 459	$ 840	$ 1,298	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 459**	**$ 840**	**$ 1,298**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-6 Cybersecurity
Workpaper: C-6 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	6	4	1	4	4	4	4	4	4	4
Labor Costs	$ 332	$ 718	$ 794	$ 695	$ 612	$ 700	$ 833	$ 860	$ 888	$ 918	$ 949
Non-Labor Costs	54	100	958	415	447	427	533	542	552	564	576
Total Costs	**$ 386**	**$ 818**	**$ 1,752**	**$ 1,110**	**$ 1,059**	**$ 1,127**	**$ 1,366**	**$ 1,403**	**$ 1,440**	**$ 1,482**	**$ 1,525**
DIRECT ASSIGNMENTS											
SDG&E	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	6	-	9	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ 9**	**$ -**	**$ 9**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 149	$ 371	$ 797	$ 522	$ 481	$ 399	$ 483	$ 496	$ 509	$ 523	$ 538
SoCalGas	228	447	945	588	577	728	884	907	932	958	986
Total Allocations	**$ 377**	**$ 818**	**$ 1,742**	**$ 1,110**	**$ 1,058**	**$ 1,127**	**$ 1,367**	**$ 1,403**	**$ 1,441**	**$ 1,481**	**$ 1,524**
BILLED COSTS											
SDG&E	$ 152	$ 371	$ 797	$ 522	$ 481	$ 399	$ 483	$ 496	$ 509	$ 523	$ 538
SoCalGas	234	447	954	588	577	728	884	907	932	958	986
Total Billed Costs	**$ 386**	**$ 818**	**$ 1,751**	**$ 1,110**	**$ 1,059**	**$ 1,127**	**$ 1,367**	**$ 1,403**	**$ 1,441**	**$ 1,481**	**$ 1,524**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-6 Cybersecurity
Cost Center: 1100-0160-Dir Cybersecurity & CISO
Workpaper: C-6.1 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	2	-	1	1	1	1	1	1	1	1
Labor Costs	$ -	$ 186	$ 221	$ 292	$ 282	$ 250	$ 256	$ 256	$ 258	$ 259	$ 260
Non-Labor Costs	-	65	619	154	78	73	90	90	90	90	90
Total Costs	**$ -**	**$ 252**	**$ 840**	**$ 446**	**$ 360**	**$ 323**	**$ 346**	**$ 346**	**$ 348**	**$ 349**	**$ 350**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ -	$ 118	$ 384	$ 210	$ 164	$ 115	$ 122	$ 122	$ 122	$ 123	$ 123
SoCalGas	-	133	456	236	196	209	223	224	224	225	226
Total Allocations	**$ -**	**$ 252**	**$ 840**	**$ 446**	**$ 360**	**$ 323**	**$ 345**	**$ 346**	**$ 347**	**$ 348**	**$ 349**
BILLED COSTS											
SDG&E	$ -	$ 118	$ 384	$ 210	$ 164	$ 115	$ 122	$ 122	$ 122	$ 123	$ 123
SoCalGas	-	133	456	236	196	209	223	224	224	225	226
Total Billed Costs	**$ -**	**$ 252**	**$ 840**	**$ 446**	**$ 360**	**$ 323**	**$ 345**	**$ 346**	**$ 347**	**$ 348**	**$ 349**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-6 Cybersecurity
Cost Center: 1100-0160-Dir Cybersecurity & CISO
Workpaper: C-6.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 164**	**$ 196**	**$ 360**	**1**
Salaries	*(24)*	*(44)*	*(68)*	
Total	*(24)*	*(44)*	*(68)*	
Change in Allocation Rates 2025 - 2028	(17)	72	55	
Total Change from 2025	(41)	28	(13)	-
2028 - TEST YEAR	**$ 122**	**$ 224**	**$ 347**	**1**
CBLANID	35.3%	64.6%	99.8%	
Allocations	$ 122	$ 224	$ 347	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 122**	**$ 224**	**$ 347**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-6 Cybersecurity
Cost Center: 1100-0160-Dir Cybersecurity & CISO
Workpaper: C-6.1 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	2	-	1	1	1	1	1	1	1	1
Labor Costs	$ -	$ 186	$ 221	$ 292	$ 282	$ 257	$ 273	$ 282	$ 291	$ 301	$ 311
Non-Labor Costs	-	65	619	154	78	74	93	94	96	98	100
Total Costs	**$ -**	**$ 252**	**$ 840**	**$ 446**	**$ 360**	**$ 331**	**$ 366**	**$ 376**	**$ 387**	**$ 399**	**$ 411**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ -	$ 118	$ 384	$ 210	$ 164	$ 117	$ 129	$ 133	$ 137	$ 141	$ 145
SoCalGas	-	133	456	236	196	214	237	243	250	258	266
Total Allocations	**$ -**	**$ 252**	**$ 840**	**$ 446**	**$ 360**	**$ 331**	**$ 366**	**$ 376**	**$ 387**	**$ 399**	**$ 411**
BILLED COSTS											
SDG&E	$ -	$ 118	$ 384	$ 210	$ 164	$ 117	$ 129	$ 133	$ 137	$ 141	$ 145
SoCalGas	-	133	456	236	196	214	237	243	250	258	266
Total Billed Costs	**$ -**	**$ 252**	**$ 840**	**$ 446**	**$ 360**	**$ 331**	**$ 366**	**$ 376**	**$ 387**	**$ 399**	**$ 411**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-6 Cybersecurity
Cost Center: 1100-0165- Cyber Governance
Workpaper: C-6.2 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	4	4	-	3	3	3	3	3	3	3
Labor Costs	$ -	$ 354	$ 572	$ 403	$ 330	$ 429	$ 526	$ 528	$ 528	$ 531	$ 533
Non-Labor Costs	-	30	330	261	369	346	425	425	425	425	425
Total Costs	**$ -**	**$ 384**	**$ 902**	**$ 664**	**$ 699**	**$ 775**	**$ 951**	**$ 953**	**$ 953**	**$ 956**	**$ 958**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ -	$ 180	$ 413	$ 312	$ 318	$ 274	$ 336	$ 337	$ 337	$ 337	$ 338
SoCalGas	-	204	489	352	381	501	615	616	617	618	620
Total Allocations	**$ -**	**$ 384**	**$ 902**	**$ 664**	**$ 699**	**$ 775**	**$ 951**	**$ 953**	**$ 953**	**$ 956**	**$ 958**
BILLED COSTS											
SDG&E	$ -	$ 180	$ 413	$ 312	$ 318	$ 274	$ 336	$ 337	$ 337	$ 337	$ 338
SoCalGas	-	204	489	352	381	501	615	616	617	618	620
Total Billed Costs	**$ -**	**$ 384**	**$ 902**	**$ 664**	**$ 699**	**$ 775**	**$ 951**	**$ 953**	**$ 953**	**$ 956**	**$ 958**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-6 Cybersecurity
Cost Center: 1100-0165- Cyber Governance
Workpaper: C-6.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 318**	**$ 381**	**$ 699**	**3**
Salaries	*52*	*96*	*148*	
Total	*52*	*96*	*148*	
Change in Allocation Rates 2025 - 2028	(33)	139	106	
Total Change from 2025	19	235	254	-
2028 - TEST YEAR	**$ 337**	**$ 616**	**$ 953**	**3**
CBLANID	35.3%	64.6%	99.8%	
Allocations	$ 337	$ 616	$ 953	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 337**	**$ 616**	**$ 953**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-6 Cybersecurity
Cost Center: 1100-0165- Cyber Governance
Workpaper: C-6.2 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	4	4	-	3	3	3	3	3	3	3
Labor Costs	$ -	$ 354	$ 572	$ 403	$ 330	$ 443	$ 560	$ 578	$ 597	$ 617	$ 638
Non-Labor Costs	-	30	330	261	369	352	441	448	456	466	476
Total Costs	**$ -**	**$ 384**	**$ 902**	**$ 664**	**$ 699**	**$ 796**	**$ 1,001**	**$ 1,027**	**$ 1,054**	**$ 1,083**	**$ 1,113**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ -	$ 180	$ 413	$ 312	$ 318	$ 282	$ 354	$ 363	$ 372	$ 382	$ 393
SoCalGas	-	204	489	352	381	514	647	664	681	700	720
Total Allocations	**$ -**	**$ 384**	**$ 902**	**$ 664**	**$ 699**	**$ 796**	**$ 1,001**	**$ 1,027**	**$ 1,054**	**$ 1,083**	**$ 1,113**
BILLED COSTS											
SDG&E	$ -	$ 180	$ 413	$ 312	$ 318	$ 282	$ 354	$ 363	$ 372	$ 382	$ 393
SoCalGas	-	204	489	352	381	514	647	664	681	700	720
Total Billed Costs	**$ -**	**$ 384**	**$ 902**	**$ 664**	**$ 699**	**$ 796**	**$ 1,001**	**$ 1,027**	**$ 1,054**	**$ 1,083**	**$ 1,113**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-6 Cybersecurity
Cost Center: 1100-0075-VP Technology Services (inactive)
Workpaper: C-6.3 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 332	$ 178	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	45	4	-	-	-	-	-	-	-	-	-
Total Costs	**$ 378**	**$ 182**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 149	$ 73	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	228	110	-	-	-	-	-	-	-	-	-
Total Allocations	**$ 378**	**$ 182**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 149	$ 73	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	228	110	-	-	-	-	-	-	-	-	-
Total Billed Costs	**$ 378**	**$ 182**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-6 Cybersecurity
Cost Center: 1100-0075-VP Technology Services (inactive)
Workpaper: C-6.3 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 332	$ 178	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	45	4	-	-	-	-	-	-	-	-	-
Total Costs	**$ 378**	**$ 182**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 149	$ 73	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	228	110	-	-	-	-	-	-	-	-	-
Total Allocations	**$ 378**	**$ 182**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 149	$ 73	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	228	110	-	-	-	-	-	-	-	-	-
Total Billed Costs	**$ 378**	**$ 182**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-6 Cybersecurity
Cost Center: 1100-0383-Corporate Center Technology Services (inactive)
Workpaper: C-6.4 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	9	-	9	-	-	-	-	-	-	-	-
Total Costs	**$ 9**	**$ -**	**$ 9**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	6	-	9	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ 9**	**$ -**	**$ 9**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	6	-	9	-	-	-	-	-	-	-	-
Total Billed Costs	**$ 9**	**$ -**	**$ 9**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-6 Cybersecurity
Cost Center: 1100-0383-Corporate Center Technology Services (inactive)
Workpaper: C-6.4 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	9	-	9	-	-	-	-	-	-	-	-
Total Costs	**$ 9**	**$ -**	**$ 9**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DIRECT ASSIGNMENTS											
SDG&E	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	6	-	9	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ 9**	**$ -**	**$ 9**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	6	-	9	-	-	-	-	-	-	-	-
Total Billed Costs	**$ 9**	**$ -**	**$ 9**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: D-Treasury Fees
Workpaper: D Constant 2025
Unit of Measure: N/A

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	4,242	10,389	7,367	6,306	7,340	8,214	7,745	7,859	8,474	8,164	8,248
Total Costs	**$ 4,242**	**$ 10,389**	**$ 7,367**	**$ 6,306**	**$ 7,340**	**$ 8,214**	**$ 7,745**	**$ 7,859**	**$ 8,474**	**$ 8,164**	**$ 8,248**
DIRECT ASSIGNMENTS											
SDG&E	$ 3,046	$ 6,083	$ 4,327	$ 3,382	$ 4,182	$ 4,699	$ 4,395	$ 4,459	$ 4,802	$ 4,634	$ 4,671
SoCalGas	1,196	4,306	3,040	2,924	3,158	3,515	3,350	3,400	3,672	3,530	3,577
Total Direct Assignments	**$ 4,242**	**$ 10,389**	**$ 7,367**	**$ 6,306**	**$ 7,340**	**$ 8,214**	**$ 7,745**	**$ 7,859**	**$ 8,474**	**$ 8,164**	**$ 8,248**
ALLOCATIONS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 3,046	$ 6,083	$ 4,327	$ 3,382	$ 4,182	$ 4,699	$ 4,395	$ 4,459	$ 4,802	$ 4,634	$ 4,671
SoCalGas	1,196	4,306	3,040	2,924	3,158	3,515	3,350	3,400	3,672	3,530	3,577
Total Billed Costs	**$ 4,242**	**$ 10,389**	**$ 7,367**	**$ 6,306**	**$ 7,340**	**$ 8,214**	**$ 7,745**	**$ 7,859**	**$ 8,474**	**$ 8,164**	**$ 8,248**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: I CORPORATE CENTER ADMINISTRATION
Cost Center: D-Treasury Fees
Workpaper: D Recon
Unit of Measure: N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 4,182**	**$ 3,158**	**$ 7,340**	**-**
Direct Assignments	*277*	*242*	*519*	
Total	*277*	*242*	*519*	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	277	242	519	-
2028 - TEST YEAR	**$ 4,459**	**$ 3,400**	**$ 7,859**	**-**
Utility Allocation Rate	0.0%	0.0%	0.0%	
Allocations	$ -	$ -	$ -	
Direct Assignments	4,459	3,400	7,859	
TOTAL 2028 ALLOCATIONS	**$ 4,459**	**$ 3,400**	**$ 7,859**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: D-Treasury Fees
Workpaper: D Esc
Unit of Measure: N/A

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	4,242	10,389	7,367	6,306	7,340	8,214	7,745	7,859	8,474	8,164	8,248
Total Costs	**$ 4,242**	**$ 10,389**	**$ 7,367**	**$ 6,306**	**$ 7,340**	**$ 8,214**	**$ 7,745**	**$ 7,859**	**$ 8,474**	**$ 8,164**	**$ 8,248**
DIRECT ASSIGNMENTS											
SDG&E	$ 3,046	$ 6,083	$ 4,327	$ 3,382	$ 4,182	$ 4,699	$ 4,395	$ 4,459	$ 4,802	$ 4,634	$ 4,671
SoCalGas	1,196	4,306	3,040	2,924	3,158	3,515	3,350	3,400	3,672	3,530	3,577
Total Direct Assignments	**$ 4,242**	**$ 10,389**	**$ 7,367**	**$ 6,306**	**$ 7,340**	**$ 8,214**	**$ 7,745**	**$ 7,859**	**$ 8,474**	**$ 8,164**	**$ 8,248**
ALLOCATIONS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 3,046	$ 6,083	$ 4,327	$ 3,382	$ 4,182	$ 4,699	$ 4,395	$ 4,459	$ 4,802	$ 4,634	$ 4,671
SoCalGas	1,196	4,306	3,040	2,924	3,158	3,515	3,350	3,400	3,672	3,530	3,577
Total Billed Costs	**$ 4,242**	**$ 10,389**	**$ 7,367**	**$ 6,306**	**$ 7,340**	**$ 8,214**	**$ 7,745**	**$ 7,859**	**$ 8,474**	**$ 8,164**	**$ 8,248**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: D-Treasury Fees
Department: D-1 Trustee & Rating Agency
Fees Workpaper: D-1 Constant 2025
Unit of Measure: N/A

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	4,242	10,389	7,367	6,306	7,340	8,214	7,745	7,859	8,474	8,164	8,248
Total Costs	**$ 4,242**	**$ 10,389**	**$ 7,367**	**$ 6,306**	**$ 7,340**	**$ 8,214**	**$ 7,745**	**$ 7,859**	**$ 8,474**	**$ 8,164**	**$ 8,248**
DIRECT ASSIGNMENTS											
SDG&E	$ 3,046	$ 6,083	$ 4,327	$ 3,382	$ 4,182	$ 4,699	$ 4,395	$ 4,459	$ 4,802	$ 4,634	$ 4,671
SoCalGas	1,196	4,306	3,040	2,924	3,158	3,515	3,350	3,400	3,672	3,530	3,577
Total Direct Assignments	**$ 4,242**	**$ 10,389**	**$ 7,367**	**$ 6,306**	**$ 7,340**	**$ 8,214**	**$ 7,745**	**$ 7,859**	**$ 8,474**	**$ 8,164**	**$ 8,248**
ALLOCATIONS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 3,046	$ 6,083	$ 4,327	$ 3,382	$ 4,182	$ 4,699	$ 4,395	$ 4,459	$ 4,802	$ 4,634	$ 4,671
SoCalGas	1,196	4,306	3,040	2,924	3,158	3,515	3,350	3,400	3,672	3,530	3,577
Total Billed Costs	**$ 4,242**	**$ 10,389**	**$ 7,367**	**$ 6,306**	**$ 7,340**	**$ 8,214**	**$ 7,745**	**$ 7,859**	**$ 8,474**	**$ 8,164**	**$ 8,248**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: D-Treasury Fees
Department: D-Treasury Fees
Cost Center: D-1 Trustee & Rating Agency Fees
Workpaper: D-1 Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 4,182**	**$ 3,158**	**$ 7,340**	**-**
Direct Assignments	*277*	*242*	*519*	
Total	*277*	*242*	*519*	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	277	242	519	-
2028 - TEST YEAR	**$ 4,459**	**$ 3,400**	**$ 7,859**	**-**
Utility Allocation Rate	0.0%	0.0%	0.0%	
Allocations	$ -	$ -	$ -	
Direct Assignments	4,459	3,400	7,859	
TOTAL 2028 ALLOCATIONS	**$ 4,459**	**$ 3,400**	**$ 7,859**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: D-Treasury Fees
Department: D-1 Trustee & Rating Agency Fees
Workpaper: D-1 Esc
Unit of Measure: N/A

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	4,242	10,389	7,367	6,306	7,340	8,214	7,745	7,859	8,474	8,164	8,248
Total Costs	**$ 4,242**	**$ 10,389**	**$ 7,367**	**$ 6,306**	**$ 7,340**	**$ 8,214**	**$ 7,745**	**$ 7,859**	**$ 8,474**	**$ 8,164**	**$ 8,248**
DIRECT ASSIGNMENTS											
SDG&E	$ 3,046	$ 6,083	$ 4,327	$ 3,382	$ 4,182	$ 4,699	$ 4,395	$ 4,459	$ 4,802	$ 4,634	$ 4,671
SoCalGas	1,196	4,306	3,040	2,924	3,158	3,515	3,350	3,400	3,672	3,530	3,577
Total Direct Assignments	**$ 4,242**	**$ 10,389**	**$ 7,367**	**$ 6,306**	**$ 7,340**	**$ 8,214**	**$ 7,745**	**$ 7,859**	**$ 8,474**	**$ 8,164**	**$ 8,248**
ALLOCATIONS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 3,046	$ 6,083	$ 4,327	$ 3,382	$ 4,182	$ 4,699	$ 4,395	$ 4,459	$ 4,802	$ 4,634	$ 4,671
SoCalGas	1,196	4,306	3,040	2,924	3,158	3,515	3,350	3,400	3,672	3,530	3,577
Total Billed Costs	**$ 4,242**	**$ 10,389**	**$ 7,367**	**$ 6,306**	**$ 7,340**	**$ 8,214**	**$ 7,745**	**$ 7,859**	**$ 8,474**	**$ 8,164**	**$ 8,248**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: D-Treasury Fees
Department: D-1 Trustee & Rating Agency Fees
Cost Center: 1100-0225-Corporate Trustee & Rating Agency Fees
Workpaper: D-1.1 Constant 2025
Unit of Measure: N/A

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	4,242	10,389	7,367	6,306	7,340	8,214	7,745	7,859	8,474	8,164	8,248
Total Costs	**$ 4,242**	**$ 10,389**	**$ 7,367**	**$ 6,306**	**$ 7,340**	**$ 8,214**	**$ 7,745**	**$ 7,859**	**$ 8,474**	**$ 8,164**	**$ 8,248**
DIRECT ASSIGNMENTS											
SDG&E	$ 3,046	$ 6,083	$ 4,327	$ 3,382	$ 4,182	$ 4,699	$ 4,395	$ 4,459	$ 4,802	$ 4,634	$ 4,671
SoCalGas	1,196	4,306	3,040	2,924	3,158	3,515	3,350	3,400	3,672	3,530	3,577
Total Direct Assignments	**$ 4,242**	**$ 10,389**	**$ 7,367**	**$ 6,306**	**$ 7,340**	**$ 8,214**	**$ 7,745**	**$ 7,859**	**$ 8,474**	**$ 8,164**	**$ 8,248**
ALLOCATIONS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 3,046	$ 6,083	$ 4,327	$ 3,382	$ 4,182	$ 4,699	$ 4,395	$ 4,459	$ 4,802	$ 4,634	$ 4,671
SoCalGas	1,196	4,306	3,040	2,924	3,158	3,515	3,350	3,400	3,672	3,530	3,577
Total Billed Costs	**$ 4,242**	**$ 10,389**	**$ 7,367**	**$ 6,306**	**$ 7,340**	**$ 8,214**	**$ 7,745**	**$ 7,859**	**$ 8,474**	**$ 8,164**	**$ 8,248**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: D-Treasury Fees
Department: D-1 Trustee & Rating Agency Fees
Cost Center: 1100-0225-Corporate Trustee & Rating Agency Fees
Workpaper: D-1.1 Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 4,182**	**$ 3,158**	**$ 7,340**	**-**
Direct Assignments	*277*	*242*	*519*	
Total	*277*	*242*	*519*	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	277	242	519	-
2028 - TEST YEAR	**$ 4,459**	**$ 3,400**	**$ 7,859**	**-**
Utility Allocation Rate	0.0%	0.0%	0.0%	
Allocations	$ -	$ -	$ -	
Direct Assignments	4,459	3,400	7,859	
TOTAL 2028 ALLOCATIONS	**$ 4,459**	**$ 3,400**	**$ 7,859**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: D-Treasury Fees
Department: D-1 Trustee & Rating Agency Fees
Cost Center: 1100-0225-Corporate Trustee & Rating Agency Fees
Workpaper: D-1.1 Esc
Unit of Measure: N/A

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	4,242	10,389	7,367	6,306	7,340	8,214	7,745	7,859	8,474	8,164	8,248
Total Costs	**$ 4,242**	**$ 10,389**	**$ 7,367**	**$ 6,306**	**$ 7,340**	**$ 8,214**	**$ 7,745**	**$ 7,859**	**$ 8,474**	**$ 8,164**	**$ 8,248**
DIRECT ASSIGNMENTS											
SDG&E	$ 3,046	$ 6,083	$ 4,327	$ 3,382	$ 4,182	$ 4,699	$ 4,395	$ 4,459	$ 4,802	$ 4,634	$ 4,671
SoCalGas	1,196	4,306	3,040	2,924	3,158	3,515	3,350	3,400	3,672	3,530	3,577
Total Direct Assignments	**$ 4,242**	**$ 10,389**	**$ 7,367**	**$ 6,306**	**$ 7,340**	**$ 8,214**	**$ 7,745**	**$ 7,859**	**$ 8,474**	**$ 8,164**	**$ 8,248**
ALLOCATIONS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 3,046	$ 6,083	$ 4,327	$ 3,382	$ 4,182	$ 4,699	$ 4,395	$ 4,459	$ 4,802	$ 4,634	$ 4,671
SoCalGas	1,196	4,306	3,040	2,924	3,158	3,515	3,350	3,400	3,672	3,530	3,577
Total Billed Costs	**$ 4,242**	**$ 10,389**	**$ 7,367**	**$ 6,306**	**$ 7,340**	**$ 8,214**	**$ 7,745**	**$ 7,859**	**$ 8,474**	**$ 8,164**	**$ 8,248**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: E-Outside Legal Services
Workpaper: E Constant 2025
Unit of Measure: N/A

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	2,033	3,536	2,815	2,934	2,648	2,648	2,648	2,648	2,648	2,648	2,648
Total Costs	**$ 2,033**	**$ 3,536**	**$ 2,815**	**$ 2,934**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 913	$ 1,561	$ 1,200	$ 1,262	$ 1,139	$ 1,139	$ 1,139	$ 1,139	$ 1,139	$ 1,139	$ 1,139
SoCalGas	1,121	1,975	1,615	1,672	1,509	$ 1,509	$ 1,509	$ 1,509	$ 1,509	$ 1,509	$ 1,509
Total Allocations	**$ 2,034**	**$ 3,536**	**$ 2,815**	**$ 2,934**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**
BILLED COSTS											
SDG&E	$ 913	$ 1,561	$ 1,200	$ 1,262	$ 1,139	$ 1,139	$ 1,139	$ 1,139	$ 1,139	$ 1,139	$ 1,139
SoCalGas	1,121	1,975	1,615	1,672	1,509	1,509	1,509	1,509	1,509	1,509	1,509
Total Billed Costs	**$ 2,034**	**$ 3,536**	**$ 2,815**	**$ 2,934**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: I CORPORATE CENTER ADMINISTRATION
Cost Center: E-Outside Legal Services
Workpaper: E Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 1,139**	**$ 1,509**	**$ 2,648**	**-**
Direct Assignments	-	-	-	
Total	-	-	-	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	-	-	-	-
2028 - TEST YEAR	**$ 1,139**	**$ 1,509**	**$ 2,648**	**-**
MFBASIC	40.3%	54.4%	94.7%	
Allocations	$ 1,139	$ 1,509	$ 2,648	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 1,139**	**$ 1,509**	**$ 2,648**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: E-Outside Legal Services
Workpaper: E Esc
Unit of Measure: N/A

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	2,033	3,536	2,815	2,934	2,648	2,697	2,744	2,790	2,841	2,899	2,961
Total Costs	**$ 2,033**	**$ 3,536**	**$ 2,815**	**$ 2,934**	**$ 2,648**	**$ 2,697**	**$ 2,744**	**$ 2,790**	**$ 2,841**	**$ 2,899**	**$ 2,961**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 913	$ 1,561	$ 1,200	$ 1,262	$ 1,139	$ 1,160	$ 1,180	$ 1,200	$ 1,222	$ 1,247	$ 1,273
SoCalGas	1,121	1,975	1,615	1,672	1,509	1,538	1,564	1,590	1,620	1,653	1,688
Total Allocations	**$ 2,034**	**$ 3,536**	**$ 2,815**	**$ 2,934**	**$ 2,648**	**$ 2,697**	**$ 2,744**	**$ 2,790**	**$ 2,841**	**$ 2,899**	**$ 2,961**
BILLED COSTS											
SDG&E	$ 913	$ 1,561	$ 1,200	$ 1,262	$ 1,139	$ 1,160	$ 1,180	$ 1,200	$ 1,222	$ 1,247	$ 1,273
SoCalGas	1,121	1,975	1,615	1,672	1,509	1,538	1,564	1,590	1,620	1,653	1,688
Total Billed Costs	**$ 2,034**	**$ 3,536**	**$ 2,815**	**$ 2,934**	**$ 2,648**	**$ 2,697**	**$ 2,744**	**$ 2,790**	**$ 2,841**	**$ 2,899**	**$ 2,961**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: E-Outside Legal Services
Department: E-1 Outside Legal Services
Workpaper: E-1 Constant 2025
Unit of Measure: N/A

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	2,033	3,536	2,815	2,934	2,648	2,648	2,648	2,648	2,648	2,648	2,648
Total Costs	**$ 2,033**	**$ 3,536**	**$ 2,815**	**$ 2,934**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 913	$ 1,561	$ 1,200	$ 1,262	$ 1,139	$ 1,139	$ 1,139	$ 1,139	$ 1,139	$ 1,139	$ 1,139
SoCalGas	1,121	1,975	1,615	1,672	1,509	1,509	1,509	1,509	1,509	1,509	1,509
Total Allocations	**$ 2,034**	**$ 3,536**	**$ 2,815**	**$ 2,934**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**
BILLED COSTS											
SDG&E	$ 913	$ 1,561	$ 1,200	$ 1,262	$ 1,139	$ 1,139	$ 1,139	$ 1,139	$ 1,139	$ 1,139	$ 1,139
SoCalGas	1,121	1,975	1,615	1,672	1,509	1,509	1,509	1,509	1,509	1,509	1,509
Total Billed Costs	**$ 2,034**	**$ 3,536**	**$ 2,815**	**$ 2,934**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: E-Outside Legal Services
Department: E-Outside Legal Services
Cost Center: E-1 Outside Legal Services
Workpaper: E-1 Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 1,139**	**$ 1,509**	**$ 2,648**	**-**
Direct Assignments	-	-	-	
Total	-	-	-	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	-	-	-	-
2028 - TEST YEAR	**$ 1,139**	**$ 1,509**	**$ 2,648**	**-**
MFBASIC	40.3%	54.4%	94.7%	
Allocations	$ 1,139	$ 1,509	$ 2,648	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 1,139**	**$ 1,509**	**$ 2,648**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: E-Outside Legal Services
Department: E-1 Outside Legal Services
Workpaper: E-1 Esc
Unit of Measure: N/A

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	2,033	3,536	2,815	2,934	2,648	2,697	2,744	2,790	2,841	2,899	2,961
Total Costs	**$ 2,033**	**$ 3,536**	**$ 2,815**	**$ 2,934**	**$ 2,648**	**$ 2,697**	**$ 2,744**	**$ 2,790**	**$ 2,841**	**$ 2,899**	**$ 2,961**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 913	$ 1,561	$ 1,200	$ 1,262	$ 1,139	$ 1,160	$ 1,180	$ 1,200	$ 1,222	$ 1,247	$ 1,273
SoCalGas	1,121	1,975	1,615	1,672	1,509	1,538	1,564	1,590	1,620	1,653	1,688
Total Allocations	**$ 2,034**	**$ 3,536**	**$ 2,815**	**$ 2,934**	**$ 2,648**	**$ 2,697**	**$ 2,744**	**$ 2,790**	**$ 2,841**	**$ 2,899**	**$ 2,961**
BILLED COSTS											
SDG&E	$ 913	$ 1,561	$ 1,200	$ 1,262	$ 1,139	$ 1,160	$ 1,180	$ 1,200	$ 1,222	$ 1,247	$ 1,273
SoCalGas	1,121	1,975	1,615	1,672	1,509	1,538	1,564	1,590	1,620	1,653	1,688
Total Billed Costs	**$ 2,034**	**$ 3,536**	**$ 2,815**	**$ 2,934**	**$ 2,648**	**$ 2,697**	**$ 2,744**	**$ 2,790**	**$ 2,841**	**$ 2,899**	**$ 2,961**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: E-Outside Legal Services
Department: E-1 Outside Legal Services
Cost Center: 1100-0145-Outside Legal Services
Workpaper: E-1.1 Constant 2025
Unit of Measure: N/A

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	2,033	3,536	2,815	2,934	2,648	2,648	2,648	2,648	2,648	2,648	2,648
Total Costs	**$ 2,033**	**$ 3,536**	**$ 2,815**	**$ 2,934**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 913	$ 1,561	$ 1,200	$ 1,262	$ 1,139	$ 1,139	$ 1,139	$ 1,139	$ 1,139	$ 1,139	$ 1,139
SoCalGas	1,121	1,975	1,615	1,672	1,509	1,509	1,509	1,509	1,509	1,509	1,509
Total Allocations	**$ 2,034**	**$ 3,536**	**$ 2,815**	**$ 2,934**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**
BILLED COSTS											
SDG&E	$ 913	$ 1,561	$ 1,200	$ 1,262	$ 1,139	$ 1,139	$ 1,139	$ 1,139	$ 1,139	$ 1,139	$ 1,139
SoCalGas	1,121	1,975	1,615	1,672	1,509	1,509	1,509	1,509	1,509	1,509	1,509
Total Billed Costs	**$ 2,034**	**$ 3,536**	**$ 2,815**	**$ 2,934**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**	**$ 2,648**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: E-Outside Legal Services
Department: E-1 Outside Legal Services
Cost Center: 1100-0145-Outside Legal Services
Workpaper: E-1.1 Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 1,139**	**$ 1,509**	**$ 2,648**	**-**
Direct Assignments	-	-	-	
Total	-	-	-	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	-	-	-	-
2028 - TEST YEAR	**$ 1,139**	**$ 1,509**	**$ 2,648**	**-**
MFBASIC	40.3%	54.3%	94.6%	
Allocations	$ 1,139	$ 1,509	$ 2,648	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 1,139**	**$ 1,509**	**$ 2,648**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: E-Outside Legal Services
Department: E-1 Outside Legal Services
Cost Center: 1100-0145-Outside Legal Services
Workpaper: E-1.1 Esc
Unit of Measure: N/A

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	2,033	3,536	2,815	2,934	2,648	2,697	2,744	2,790	2,841	2,899	2,961
Total Costs	**$ 2,033**	**$ 3,536**	**$ 2,815**	**$ 2,934**	**$ 2,648**	**$ 2,697**	**$ 2,744**	**$ 2,790**	**$ 2,841**	**$ 2,899**	**$ 2,961**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 913	$ 1,561	$ 1,200	$ 1,262	$ 1,139	$ 1,160	$ 1,180	$ 1,200	$ 1,222	$ 1,247	$ 1,273
SoCalGas	1,121	1,975	1,615	1,672	1,509	1,538	1,564	1,590	1,620	1,653	1,688
Total Allocations	**$ 2,034**	**$ 3,536**	**$ 2,815**	**$ 2,934**	**$ 2,648**	**$ 2,697**	**$ 2,744**	**$ 2,790**	**$ 2,841**	**$ 2,899**	**$ 2,961**
BILLED COSTS											
SDG&E	$ 913	$ 1,561	$ 1,200	$ 1,262	$ 1,139	$ 1,160	$ 1,180	$ 1,200	$ 1,222	$ 1,247	$ 1,273
SoCalGas	1,121	1,975	1,615	1,672	1,509	1,538	1,564	1,590	1,620	1,653	1,688
Total Billed Costs	**$ 2,034**	**$ 3,536**	**$ 2,815**	**$ 2,934**	**$ 2,648**	**$ 2,697**	**$ 2,744**	**$ 2,790**	**$ 2,841**	**$ 2,899**	**$ 2,961**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: F-Facilities and Assets
Workpaper: F Constant 2025
Unit of Measure: N/A

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	19,744	18,034	15,307	15,188	14,400	13,686	14,887	21,760	22,157	22,561	22,750
Total Costs	**$ 19,747**	**$ 18,034**	**$ 15,307**	**$ 15,188**	**$ 14,400**	**$ 13,686**	**$ 14,887**	**$ 21,760**	**$ 22,157**	**$ 22,561**	**$ 22,750**
DIRECT ASSIGNMENTS											
SDG&E	$ 3,234	$ 2,883	$ 2,605	$ 2,149	$ 1,827	$ 1,342	$ 1,742	$ 2,080	$ 2,196	$ 2,379	$ 2,453
SoCalGas	3,407	2,495	2,052	1,695	1,391	1,082	1,431	1,361	1,414	1,477	1,471
Total Direct Assignments	**$ 6,641**	**$ 5,378**	**$ 4,657**	**$ 3,844**	**$ 3,218**	**$ 2,424**	**$ 3,173**	**$ 3,441**	**$ 3,610**	**$ 3,856**	**$ 3,924**
ALLOCATIONS											
SDG&E	$ 7,263	$ 6,978	$ 6,198	$ 6,539	$ 6,465	$ 6,758	$ 6,917	$ 13,392	$ 13,530	$ 13,614	$ 13,671
SoCalGas	5,842	5,679	4,452	4,805	4,718	4,505	4,796	4,927	5,018	5,091	5,154
Total Allocations	**$ 13,105**	**$ 12,657**	**$ 10,650**	**$ 11,344**	**$ 11,183**	**$ 11,263**	**$ 11,713**	**$ 18,319**	**$ 18,548**	**$ 18,705**	**$ 18,826**
BILLED COSTS											
SDG&E	$ 10,497	$ 9,861	$ 8,803	$ 8,688	$ 8,292	$ 8,100	$ 8,659	$ 15,471	$ 15,725	$ 15,993	$ 16,124
SoCalGas	9,250	8,174	6,504	6,500	6,108	5,586	6,228	6,289	6,432	6,568	6,625
Total Billed Costs	**$ 19,747**	**$ 18,035**	**$ 15,307**	**$ 15,188**	**$ 14,400**	**$ 13,686**	**$ 14,887**	**$ 21,760**	**$ 22,157**	**$ 22,561**	**$ 22,750**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding. During discovery, an error was identified in the input for Facilities and Assets. Corporate Center will correct the error at the next available opportunity.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: I CORPORATE CENTER ADMINISTRATION
Cost Center: F-Facilities and Assets
Workpaper: F Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 8,292**	**$ 6,108**	**$ 14,400**	**-**
Contract Labor	*18*	*6*	*24*	
Govt Fees & Taxes	*793*	*284*	*1,077*	
Printing Postage	*1*	*1*	*2*	
Rent Maintenance	*(201)*	*(72)*	*(274)*	
Depreciation ROR	*(40)*	*(15)*	*(55)*	
Financing Bank Fees	*89*	*32*	*121*	
Direct Assignments	*253*	*(29)*	*224*	
Total	*912*	*208*	*1,120*	
Change in Allocation Rates 2025 - 2028	6,267	(27)	6,240	
Total Change from 2025	7,179	181	7,360	-
2028 - TEST YEAR	**$ 15,471**	**$ 6,289**	**$ 21,760**	**-**
Utility Allocation Rate	62.6%	23.0%	85.6%	
Allocations	$ 13,392	$ 4,927	$ 18,319	
Direct Assignments	2,080	1,361	3,441	
TOTAL 2028 ALLOCATIONS	**$ 15,471**	**$ 6,289**	**$ 21,760**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding. During discovery, an error was identified in the input for Facilities and Assets. Corporate Center will correct the error at the next available opportunity.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: F-Facilities and Assets
Workpaper: F Esc
Unit of Measure: N/A

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	19,744	18,034	15,307	15,188	14,400	13,860	15,226	22,535	23,212	23,932	24,457
Total Costs	**$ 19,747**	**$ 18,034**	**$ 15,307**	**$ 15,188**	**$ 14,400**	**$ 13,860**	**$ 15,226**	**$ 22,535**	**$ 23,212**	**$ 23,932**	**$ 24,457**
DIRECT ASSIGNMENTS											
SDG&E	$ 3,234	$ 2,883	$ 2,605	$ 2,149	$ 1,827	$ 1,342	$ 1,742	$ 2,080	$ 2,196	$ 2,379	$ 2,453
SoCalGas	3,407	2,495	2,052	1,695	1,391	1,082	1,431	1,361	1,414	1,477	1,471
Total Direct Assignments	**$ 6,641**	**$ 5,378**	**$ 4,657**	**$ 3,844**	**$ 3,218**	**$ 2,424**	**$ 3,173**	**$ 3,441**	**$ 3,610**	**$ 3,856**	**$ 3,924**
ALLOCATIONS											
SDG&E	$ 7,263	$ 6,978	$ 6,198	$ 6,539	$ 6,465	$ 6,863	$ 7,119	$ 13,963	$ 14,305	$ 14,619	$ 14,920
SoCalGas	5,842	5,679	4,452	4,805	4,718	4,574	4,933	5,131	5,298	5,457	5,613
Total Allocations	**$ 13,105**	**$ 12,657**	**$ 10,650**	**$ 11,344**	**$ 11,183**	**$ 11,437**	**$ 12,052**	**$ 19,094**	**$ 19,603**	**$ 20,076**	**$ 20,533**
BILLED COSTS											
SDG&E	$ 10,497	$ 9,861	$ 8,803	$ 8,688	$ 8,292	$ 8,205	$ 8,861	$ 16,043	$ 16,500	$ 16,998	$ 17,373
SoCalGas	9,250	8,174	6,504	6,500	6,108	5,655	6,365	6,493	6,712	6,934	7,084
Total Billed Costs	**$ 19,747**	**$ 18,035**	**$ 15,307**	**$ 15,188**	**$ 14,400**	**$ 13,860**	**$ 15,226**	**$ 22,535**	**$ 23,212**	**$ 23,932**	**$ 24,457**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding. During discovery, an error was identified in the input for Facilities and Assets. Corporate Center will correct the error at the next available opportunity.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-1 Depreciation Amortization
Workpaper: F Constant 2025
Unit of Measure: N/A

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	6,589	5,378	4,654	3,842	3,216	2,421	3,171	3,439	3,607	3,854	3,922
Total Costs	**$ 6,589**	**$ 5,378**	**$ 4,654**	**$ 3,842**	**$ 3,216**	**$ 2,421**	**$ 3,171**	**$ 3,439**	**$ 3,607**	**$ 3,854**	**$ 3,922**
DIRECT ASSIGNMENTS											
SDG&E	$ 3,213	$ 2,883	$ 2,604	$ 2,148	$ 1,826	$ 1,341	$ 1,741	$ 2,079	$ 2,194	$ 2,378	$ 2,452
SoCalGas	3,377	2,495	2,050	1,693	1,389	1,080	1,430	1,360	1,413	1,476	1,470
Total Direct Assignments	**$ 6,590**	**$ 5,378**	**$ 4,654**	**$ 3,841**	**$ 3,215**	**$ 2,421**	**$ 3,171**	**$ 3,439**	**$ 3,607**	**$ 3,854**	**$ 3,922**
ALLOCATIONS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 3,213	$ 2,883	$ 2,604	$ 2,148	$ 1,826	$ 1,341	$ 1,741	$ 2,079	$ 2,194	$ 2,378	$ 2,452
SoCalGas	3,377	2,495	2,050	1,693	1,389	1,080	1,430	1,360	1,413	1,476	1,470
Total Billed Costs	**$ 6,590**	**$ 5,378**	**$ 4,654**	**$ 3,841**	**$ 3,216**	**$ 2,421**	**$ 3,171**	**$ 3,439**	**$ 3,607**	**$ 3,854**	**$ 3,922**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-Facilities and Assets
Cost Center: F-1 Depreciation Amortization
Workpaper: F Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 1,826**	**$ 1,389**	**$ 3,216**	**-**
Direct Assignments	*253*	*(29)*	*223*	
Total	*253*	*(29)*	*223*	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	253	(29)	223	-
2028 - TEST YEAR	**$ 2,079**	**$ 1,360**	**$ 3,439**	**-**
RETAIN	0.0%	0.0%	0.0%	
Allocations	-	-	-	
Direct Assignments	2,079	1,360	3,439	
TOTAL 2028 ALLOCATIONS	**$ 2,079**	**$ 1,360**	**$ 3,439**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-1 Depreciation Amortization
Workpaper: F Esc
Unit of Measure: N/A

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	6,589	5,378	4,654	3,842	3,216	2,421	3,171	3,439	3,607	3,854	3,922
Total Costs	**$ 6,589**	**$ 5,378**	**$ 4,654**	**$ 3,842**	**$ 3,216**	**$ 2,421**	**$ 3,171**	**$ 3,439**	**$ 3,607**	**$ 3,854**	**$ 3,922**
DIRECT ASSIGNMENTS											
SDG&E	$ 3,213	$ 2,883	$ 2,604	$ 2,148	$ 1,826	$ 1,341	$ 1,741	$ 2,079	$ 2,194	$ 2,378	$ 2,452
SoCalGas	3,377	2,495	2,050	1,693	1,389	1,080	1,430	1,360	1,413	1,476	1,470
Total Direct Assignments	**$ 6,590**	**$ 5,378**	**$ 4,654**	**$ 3,841**	**$ 3,215**	**$ 2,421**	**$ 3,171**	**$ 3,439**	**$ 3,607**	**$ 3,854**	**$ 3,922**
ALLOCATIONS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 3,213	$ 2,883	$ 2,604	$ 2,148	$ 1,826	$ 1,341	$ 1,741	$ 2,079	$ 2,194	$ 2,378	$ 2,452
SoCalGas	3,377	2,495	2,050	1,693	1,389	1,080	1,430	1,360	1,413	1,476	1,470
Total Billed Costs	**$ 6,590**	**$ 5,378**	**$ 4,654**	**$ 3,841**	**$ 3,216**	**$ 2,421**	**$ 3,171**	**$ 3,439**	**$ 3,607**	**$ 3,854**	**$ 3,922**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-1 Depreciation Amortization
Cost Center: 1100-0248-Depreciation & Amortization
Workpaper: F-1.1 Constant 2025
Unit of Measure: N/A

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	6,589	5,378	4,654	3,842	3,216	2,421	3,171	3,439	3,607	3,854	3,922
Total Costs	**$ 6,589**	**$ 5,378**	**$ 4,654**	**$ 3,842**	**$ 3,216**	**$ 2,421**	**$ 3,171**	**$ 3,439**	**$ 3,607**	**$ 3,854**	**$ 3,922**
DIRECT ASSIGNMENTS											
SDG&E	$ 3,213	$ 2,883	$ 2,604	$ 2,148	$ 1,826	$ 1,341	$ 1,741	$ 2,079	$ 2,194	$ 2,378	$ 2,452
SoCalGas	3,377	2,495	2,050	1,693	1,389	1,080	1,430	1,360	1,413	1,476	1,470
Total Direct Assignments	**$ 6,589**	**$ 5,378**	**$ 4,654**	**$ 3,842**	**$ 3,216**	**$ 2,421**	**$ 3,171**	**$ 3,439**	**$ 3,607**	**$ 3,854**	**$ 3,922**
ALLOCATIONS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 3,213	$ 2,883	$ 2,604	$ 2,148	$ 1,826	$ 1,341	$ 1,741	$ 2,079	$ 2,194	$ 2,378	$ 2,452
SoCalGas	3,377	2,495	2,050	1,693	1,389	1,080	1,430	1,360	1,413	1,476	1,470
Total Billed Costs	**$ 6,589**	**$ 5,378**	**$ 4,654**	**$ 3,842**	**$ 3,216**	**$ 2,421**	**$ 3,171**	**$ 3,439**	**$ 3,607**	**$ 3,854**	**$ 3,922**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-1 Depreciation Amortization
Cost Center: 1100-0248-Depreciation & Amortization
Workpaper: F-1.1 Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 1,826**	**$ 1,389**	**$ 3,216**	**-**
Direct Assignments	*253*	*(29)*	*223*	
Total	*253*	*(29)*	*223*	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	253	(29)	223	-
2028 - TEST YEAR	**$ 2,079**	**$ 1,360**	**$ 3,439**	**-**
RETAIN	0.0%	0.0%	0.0%	
Allocations	$ -	$ -	$ -	
Direct Assignments	2,079	1,360	3,439	
TOTAL 2028 ALLOCATIONS	**$ 2,079**	**$ 1,360**	**$ 3,439**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-1 Depreciation Amortization
Cost Center: 1100-0248-Depreciation & Amortization
Workpaper: F-1.1 Esc
Unit of Measure: N/A

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	6,589	5,378	4,654	3,842	3,216	2,421	3,171	3,439	3,607	3,854	3,922
Total Costs	**$ 6,589**	**$ 5,378**	**$ 4,654**	**$ 3,842**	**$ 3,216**	**$ 2,421**	**$ 3,171**	**$ 3,439**	**$ 3,607**	**$ 3,854**	**$ 3,922**
DIRECT ASSIGNMENTS											
SDG&E	$ 3,213	$ 2,883	$ 2,604	$ 2,148	$ 1,826	$ 1,341	$ 1,741	$ 2,079	$ 2,194	$ 2,378	$ 2,452
SoCalGas	3,377	2,495	2,050	1,693	1,389	1,080	1,430	1,360	1,413	1,476	1,470
Total Direct Assignments	**$ 6,589**	**$ 5,378**	**$ 4,654**	**$ 3,842**	**$ 3,216**	**$ 2,421**	**$ 3,171**	**$ 3,439**	**$ 3,607**	**$ 3,854**	**$ 3,922**
ALLOCATIONS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BILLED COSTS											
SDG&E	$ 3,213	$ 2,883	$ 2,604	$ 2,148	$ 1,826	$ 1,341	$ 1,741	$ 2,079	$ 2,194	$ 2,378	$ 2,452
SoCalGas	3,377	2,495	2,050	1,693	1,389	1,080	1,430	1,360	1,413	1,476	1,470
Total Billed Costs	**$ 6,589**	**$ 5,378**	**$ 4,654**	**$ 3,842**	**$ 3,216**	**$ 2,421**	**$ 3,171**	**$ 3,439**	**$ 3,607**	**$ 3,854**	**$ 3,922**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-2 Property Taxes
Workpaper: F Constant 2025
Unit of Measure: N/A

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	1,910	1,852	461	1,198	1,039	1,040	1,492	2,703	2,952	3,127	3,266
Total Costs	**$ 1,910**	**$ 1,852**	**$ 461**	**$ 1,198**	**$ 1,039**	**$ 1,040**	**$ 1,492**	**$ 2,703**	**$ 2,952**	**$ 3,127**	**$ 3,266**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
SoCalGas	-	-	1	1	1	1	1	1	1	1	1
Total Direct Assignments	**$ -**	**$ -**	**$ 2**	**$ 2**	**$ 2**	**$ 2**	**$ 2**	**$ 2**	**$ 2**	**$ 2**	**$ 2**
ALLOCATIONS											
SDG&E	$ 1,066	$ 1,029	$ 271	$ 695	$ 603	$ 627	$ 886	$ 1,988	$ 2,166	$ 2,290	$ 2,386
SoCalGas	844	824	188	499	434	411	604	712	783	835	877
Total Allocations	**$ 1,910**	**$ 1,853**	**$ 459**	**$ 1,194**	**$ 1,037**	**$ 1,038**	**$ 1,490**	**$ 2,700**	**$ 2,949**	**$ 3,125**	**$ 3,263**
BILLED COSTS											
SDG&E	$ 1,066	$ 1,029	$ 272	$ 697	$ 604	$ 628	$ 887	$ 1,989	$ 2,168	$ 2,291	$ 2,387
SoCalGas	844	824	189	501	435	412	605	714	784	836	878
Total Billed Costs	**$ 1,910**	**$ 1,853**	**$ 461**	**$ 1,198**	**$ 1,039**	**$ 1,040**	**$ 1,492**	**$ 2,703**	**$ 2,952**	**$ 3,127**	**$ 3,265**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding. During discovery, an error was identified in the input for Facilities and Assets. Corporate Center will correct the error at the next available opportunity.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-Facilities and Assets
Cost Center: F-2 Property Taxes
Workpaper: F Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 604**	**$ 435**	**$ 1,039**	**-**
Govt Fees & Taxes	*793*	*284*	*1,077*	
Total	*793*	*284*	*1,077*	
Change in Allocation Rates 2025 - 2028	592	(5)	587	
Total Change from 2025	1,385	279	1,664	-
2028 - TEST YEAR	**$ 1,989**	**$ 714**	**$ 2,703**	**-**
Utility Allocation Rate	62.9%	22.6%	85.5%	
Allocations	$ 1,988	$ 712	$ 2,700	
Direct Assignments	1	1	3	
TOTAL 2028 ALLOCATIONS	**$ 1,989**	**$ 714**	**$ 2,703**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding. During discovery, an error was identified in the input for Facilities and Assets. Corporate Center will correct the error at the next available opportunity.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-2 Property Taxes
Workpaper: F Esc
Unit of Measure: N/A

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	1,910	1,852	461	1,198	1,039	1,040	1,492	2,703	2,952	3,127	3,266
Total Costs	**$ 1,910**	**$ 1,852**	**$ 461**	**$ 1,198**	**$ 1,039**	**$ 1,040**	**$ 1,492**	**$ 2,703**	**$ 2,952**	**$ 3,127**	**$ 3,266**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
SoCalGas	-	-	1	1	1	1	1	1	1	1	1
Total Direct Assignments	**$ -**	**$ -**	**$ 2**	**$ 2**	**$ 2**	**$ 2**	**$ 2**	**$ 2**	**$ 2**	**$ 2**	**$ 2**
ALLOCATIONS											
SDG&E	$ 1,066	$ 1,029	$ 271	$ 695	$ 603	$ 627	$ 886	$ 1,988	$ 2,166	$ 2,290	$ 2,386
SoCalGas	844	824	188	499	434	411	604	712	783	835	877
Total Allocations	**$ 1,910**	**$ 1,853**	**$ 459**	**$ 1,194**	**$ 1,037**	**$ 1,038**	**$ 1,490**	**$ 2,700**	**$ 2,949**	**$ 3,125**	**$ 3,263**
BILLED COSTS											
SDG&E	$ 1,066	$ 1,029	$ 272	$ 697	$ 604	$ 628	$ 887	$ 1,989	$ 2,168	$ 2,291	$ 2,387
SoCalGas	844	824	189	501	435	412	605	714	784	836	878
Total Billed Costs	**$ 1,910**	**$ 1,853**	**$ 461**	**$ 1,198**	**$ 1,039**	**$ 1,040**	**$ 1,492**	**$ 2,703**	**$ 2,952**	**$ 3,127**	**$ 3,265**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding. During discovery, an error was identified in the input for Facilities and Assets. Corporate Center will correct the error at the next available opportunity.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-2 Property Taxes
Cost Center: 1100-0311-Property Taxes
Workpaper: F-2.1 Constant 2025
Unit of Measure: N/A

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	1,910	1,852	461	1,198	1,039	1,040	1,492	2,703	2,952	3,127	3,266
Total Costs	**$ 1,910**	**$ 1,852**	**$ 461**	**$ 1,198**	**$ 1,039**	**$ 1,040**	**$ 1,492**	**$ 2,703**	**$ 2,952**	**$ 3,127**	**$ 3,266**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
SoCalGas	-	-	1	1	1	1	1	1	1	1	1
Total Direct Assignments	**$ -**	**$ -**	**$ 2**	**$ 3**	**$ 3**	**$ 3**	**$ 3**	**$ 3**	**$ 3**	**$ 3**	**$ 3**
ALLOCATIONS											
SDG&E	$ 1,066	$ 1,029	$ 271	$ 695	$ 603	$ 627	$ 886	$ 1,988	$ 2,166	$ 2,290	$ 2,386
SoCalGas	844	824	188	499	434	411	604	712	783	835	877
Total Allocations	**$ 1,910**	**$ 1,852**	**$ 459**	**$ 1,195**	**$ 1,036**	**$ 1,038**	**$ 1,490**	**$ 2,700**	**$ 2,949**	**$ 3,125**	**$ 3,263**
BILLED COSTS											
SDG&E	$ 1,066	$ 1,029	$ 272	$ 697	$ 604	$ 628	$ 887	$ 1,989	$ 2,168	$ 2,291	$ 2,387
SoCalGas	844	824	189	501	435	412	605	714	784	836	878
Total Billed Costs	**$ 1,910**	**$ 1,852**	**$ 461**	**$ 1,198**	**$ 1,039**	**$ 1,040**	**$ 1,492**	**$ 2,703**	**$ 2,952**	**$ 3,127**	**$ 3,266**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding. During discovery, an error was identified in the input for Facilities and Assets. Corporate Center will correct the error at the next available opportunity.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-2 Property Taxes
Cost Center: 1100-0311-Property Taxes
Workpaper: F-2.1 Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 604**	**$ 435**	**$ 1,039**	**-**
Govt Fees & Taxes	*793*	*284*	*1,077*	
Total	*793*	*284*	*1,077*	
Change in Allocation Rates 2025 - 2028	592	(5)	587	
Total Change from 2025	1,385	279	1,664	-
2028 - TEST YEAR	**$ 1,989**	**$ 714**	**$ 2,703**	**-**
CBHQNEW	62.9%	22.6%	85.5%	
Allocations	$ 1,988	$ 712	$ 2,700	
Direct Assignments	1	1	3	
TOTAL 2028 ALLOCATIONS	**$ 1,989**	**$ 714**	**$ 2,703**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding. During discovery, an error was identified in the input for Facilities and Assets. Corporate Center will correct the error at the next available opportunity.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-2 Property Taxes
Cost Center: 1100-0311-Property Taxes
Workpaper: F-2.1 Esc
Unit of Measure: N/A

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ (1.00)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	1,910	1,852	461	1,198	1,039	1,040	1,492	2,703	2,952	3,127	3,266
Total Costs	**$ 1,910**	**$ 1,852**	**$ 461**	**$ 1,198**	**$ 1,039**	**$ 1,040**	**$ 1,492**	**$ 2,703**	**$ 2,952**	**$ 3,127**	**$ 3,266**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
SoCalGas	-	-	1	1	1	1	1	1	1	1	1
Total Direct Assignments	**$ -**	**$ -**	**$ 2**	**$ 3**	**$ 3**	**$ 3**	**$ 3**	**$ 3**	**$ 3**	**$ 3**	**$ 3**
ALLOCATIONS											
SDG&E	$ 1,066	$ 1,029	$ 271	$ 695	$ 603	$ 627	$ 886	$ 1,988	$ 2,166	$ 2,290	$ 2,386
SoCalGas	844	824	188	499	434	411	604	712	783	835	877
Total Allocations	**$ 1,910**	**$ 1,852**	**$ 459**	**$ 1,195**	**$ 1,036**	**$ 1,038**	**$ 1,490**	**$ 2,700**	**$ 2,949**	**$ 3,125**	**$ 3,263**
BILLED COSTS											
SDG&E	$ 1,066	$ 1,029	$ 272	$ 697	$ 604	$ 628	$ 887	$ 1,989	$ 2,168	$ 2,291	$ 2,387
SoCalGas	844	824	189	501	435	412	605	714	784	836	878
Total Billed Costs	**$ 1,910**	**$ 1,852**	**$ 461**	**$ 1,198**	**$ 1,039**	**$ 1,040**	**$ 1,492**	**$ 2,703**	**$ 2,952**	**$ 3,127**	**$ 3,266**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding. During discovery, an error was identified in the input for Facilities and Assets. Corporate Center will correct the error at the next available opportunity.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-3 Other Facilities and Assets
Workpaper: F Constant 2025
Unit of Measure: N/A

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 3	$ -	$ -	$ (1)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	11,244	10,804	10,191	10,148	10,146	10,225	10,224	15,617	15,598	15,580	15,562
Total Costs	**$ 11,247**	**$ 10,804**	**$ 10,191**	**$ 10,147**	**$ 10,146**	**$ 10,225**	**$ 10,224**	**$ 15,617**	**$ 15,598**	**$ 15,580**	**$ 15,562**
DIRECT ASSIGNMENTS											
SDG&E	$ 21	$ -	$ -	$ (1)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	31	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ 52**	**$ -**	**$ -**	**$ (1)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 6,197	$ 5,949	$ 5,927	$ 5,843	$ 5,862	$ 6,131	$ 6,031	$ 11,403	$ 11,363	$ 11,324	$ 11,285
SoCalGas	4,998	4,855	4,264	4,306	4,284	4,094	4,193	4,214	4,235	4,256	4,277
Total Allocations	**$ 11,195**	**$ 10,804**	**$ 10,191**	**$ 10,149**	**$ 10,146**	**$ 10,225**	**$ 10,224**	**$ 15,617**	**$ 15,598**	**$ 15,580**	**$ 15,563**
BILLED COSTS											
SDG&E	$ 6,218	$ 5,949	$ 5,927	$ 5,843	$ 5,862	$ 6,131	$ 6,031	$ 11,403	$ 11,363	$ 11,324	$ 11,285
SoCalGas	5,029	4,855	4,264	4,306	4,284	4,094	4,193	4,214	4,235	4,256	4,277
Total Billed Costs	**$ 11,247**	**$ 10,804**	**$ 10,191**	**$ 10,149**	**$ 10,146**	**$ 10,225**	**$ 10,224**	**$ 15,617**	**$ 15,598**	**$ 15,580**	**$ 15,563**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-Facilities and Assets
Cost Center: F-3 Other Facilities and Assets
Workpaper: F Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 5,862**	**$ 4,284**	**$ 10,146**	**-**
Contract Labor	*18*	*6*	*24*	
Printing Postage	*1*	*1*	*2*	
Rent Maintenance	*(201)*	*(72)*	*(274)*	
Depreciation ROR	*(40)*	*(15)*	*(55)*	
Financing Bank Fees	*89*	*32*	*121*	
Total	*(134)*	*(47)*	*(181)*	
Change in Allocation Rates 2025 - 2028	5,675	(22)	5,653	
Total Change from 2025	5,541	(69)	5,472	-
2028 - TEST YEAR	**$ 11,403**	**$ 4,214**	**$ 15,617**	**-**
Utility Allocation Rate	62.6%	23.1%	85.6%	
Allocations	$ 11,403	$ 4,214	$ 15,617	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 11,403**	**$ 4,214**	**$ 15,617**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-3 Other Facilities and Assets
Workpaper: F Esc
Unit of Measure: N/A

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	11,244	10,804	10,191	10,148	10,146	10,399	10,563	16,394	16,653	16,951	17,269
Total Costs	**$ 11,247**	**$ 10,804**	**$ 10,191**	**$ 10,148**	**$ 10,146**	**$ 10,399**	**$ 10,563**	**$ 16,394**	**$ 16,653**	**$ 16,951**	**$ 17,269**
DIRECT ASSIGNMENTS											
SDG&E	$ 21	$ -	$ -	$ (1)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	31	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ 52**	**$ -**	**$ -**	**$ (1)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 6,197	$ 5,949	$ 5,927	$ 5,843	$ 5,862	$ 6,236	$ 6,233	$ 11,975	$ 12,138	$ 12,329	$ 12,534
SoCalGas	4,998	4,855	4,264	4,306	4,284	4,163	4,330	4,419	4,515	4,622	4,736
Total Allocations	**$ 11,195**	**$ 10,804**	**$ 10,191**	**$ 10,149**	**$ 10,146**	**$ 10,399**	**$ 10,563**	**$ 16,394**	**$ 16,653**	**$ 16,951**	**$ 17,270**
BILLED COSTS											
SDG&E	$ 6,218	$ 5,949	$ 5,927	$ 5,843	$ 5,862	$ 6,236	$ 6,233	$ 11,975	$ 12,138	$ 12,329	$ 12,534
SoCalGas	5,029	4,855	4,264	4,306	4,284	4,163	4,330	4,419	4,515	4,622	4,736
Total Billed Costs	**$ 11,247**	**$ 10,804**	**$ 10,191**	**$ 10,149**	**$ 10,146**	**$ 10,399**	**$ 10,563**	**$ 16,394**	**$ 16,653**	**$ 16,951**	**$ 17,270**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-3 Other Facilities and Assets
Cost Center: 1100-0032-HQ Rent Expense & Other Expense
Workpaper: F-3.1 Constant 2025
Unit of Measure: N/A

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	10,765	10,357	9,659	9,730	9,893	9,924	9,922	15,315	15,296	15,278	15,261
Total Costs	**$ 10,768**	**$ 10,357**	**$ 9,659**	**$ 9,730**	**$ 9,893**	**$ 9,924**	**$ 9,922**	**$ 15,315**	**$ 15,296**	**$ 15,278**	**$ 15,261**
DIRECT ASSIGNMENTS											
SDG&E	$ 21	$ -	$ -	$ (1)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	31	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ 51**	**$ -**	**$ -**	**$ (1)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 5,983	$ 5,751	$ 5,700	$ 5,663	$ 5,753	$ 5,997	$ 5,901	$ 11,274	$ 11,235	$ 11,197	$ 11,159
SoCalGas	4,733	4,605	3,959	4,067	4,140	3,926	4,021	4,041	4,061	4,081	4,101
Total Allocations	**$ 10,716**	**$ 10,357**	**$ 9,659**	**$ 9,730**	**$ 9,893**	**$ 9,923**	**$ 9,922**	**$ 15,315**	**$ 15,296**	**$ 15,278**	**$ 15,261**
BILLED COSTS											
SDG&E	$ 6,004	$ 5,751	$ 5,700	$ 5,663	$ 5,753	$ 5,997	$ 5,901	$ 11,274	$ 11,235	$ 11,197	$ 11,159
SoCalGas	4,764	4,605	3,959	4,067	4,140	3,926	4,021	4,041	4,061	4,081	4,101
Total Billed Costs	**$ 10,768**	**$ 10,357**	**$ 9,659**	**$ 9,730**	**$ 9,893**	**$ 9,923**	**$ 9,922**	**$ 15,315**	**$ 15,296**	**$ 15,278**	**$ 15,261**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-3 Other Facilities and Assets
Cost Center: 1100-0032-HQ Rent Expense & Other Expense
Workpaper: F-3.1 Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 5,753**	**$ 4,140**	**$ 9,893**	**-**
Contract Labor	*18*	*6*	*24*	
Printing Postage	*1*	*1*	*2*	
Rent Maintenance	*(112)*	*(40)*	*(153)*	
Depreciation ROR	*(40)*	*(15)*	*(55)*	
Total	*(134)*	*(47)*	*(181)*	
Change in Allocation Rates 2025 - 2028	5,654	(51)	5,603	
Total Change from 2025	5,520	(98)	5,422	-
2028 - TEST YEAR	**$ 11,274**	**$ 4,041**	**$ 15,315**	**-**
CBHQNEW	62.9%	22.6%	85.5%	
Allocations	$ 11,274	$ 4,041	$ 15,315	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 11,274**	**$ 4,041**	**$ 15,315**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-3 Other Facilities and Assets
Cost Center: 1100-0032-HQ Rent Expense & Other Expense
Workpaper: F-3.1 Esc
Unit of Measure: N/A

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 3	$ -	$ -	$ (1)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	10,765	10,357	9,659	9,730	9,893	10,098	10,261	16,092	16,351	16,649	16,968
Total Costs	**$ 10,768**	**$ 10,357**	**$ 9,659**	**$ 9,730**	**$ 9,893**	**$ 10,098**	**$ 10,261**	**$ 16,092**	**$ 16,351**	**$ 16,649**	**$ 16,968**
DIRECT ASSIGNMENTS											
SDG&E	$ 21	$ -	$ -	$ (1)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	31	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ 51**	**$ -**	**$ -**	**$ (1)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 5,983	$ 5,751	$ 5,700	$ 5,663	$ 5,753	$ 6,102	$ 6,103	$ 11,846	$ 12,010	$ 12,202	$ 12,408
SoCalGas	4,733	4,605	3,959	4,067	4,140	3,995	4,158	4,246	4,341	4,447	4,560
Total Allocations	**$ 10,716**	**$ 10,357**	**$ 9,659**	**$ 9,730**	**$ 9,893**	**$ 10,097**	**$ 10,261**	**$ 16,092**	**$ 16,351**	**$ 16,649**	**$ 16,968**
BILLED COSTS											
SDG&E	$ 6,004	$ 5,751	$ 5,700	$ 5,663	$ 5,753	$ 6,102	$ 6,103	$ 11,846	$ 12,010	$ 12,202	$ 12,408
SoCalGas	4,764	4,605	3,959	4,067	4,140	3,995	4,158	4,246	4,341	4,447	4,560
Total Billed Costs	**$ 10,768**	**$ 10,357**	**$ 9,659**	**$ 9,730**	**$ 9,893**	**$ 10,097**	**$ 10,261**	**$ 16,092**	**$ 16,351**	**$ 16,649**	**$ 16,968**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-3 Other Facilities and Assets
Cost Center: 1100-0280 IT Help Desk - Corporate
Workpaper: F-3.2 Constant 2025
Unit of Measure: N/A

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	479	448	533	419	252	300	301	301	301	301	301
Total Costs	**$ 479**	**$ 448**	**$ 533**	**$ 419**	**$ 252**	**$ 300**	**$ 301**	**$ 301**	**$ 301**	**$ 301**	**$ 301**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ 0**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 214	$ 198	$ 227	$ 180	$ 109	$ 133	$ 129	$ 128	$ 127	$ 126	$ 125
SoCalGas	265	250	306	239	144	167	172	173	174	175	176
Total Allocations	**$ 479**	**$ 448**	**$ 533**	**$ 419**	**$ 252**	**$ 300**	**$ 301**	**$ 301**	**$ 301**	**$ 301**	**$ 301**
BILLED COSTS											
SDG&E	$ 214	$ 198	$ 227	$ 180	$ 109	$ 133	$ 129	$ 128	$ 127	$ 126	$ 125
SoCalGas	265	250	306	239	144	167	172	173	174	175	176
Total Billed Costs	**$ 479**	**$ 448**	**$ 533**	**$ 419**	**$ 252**	**$ 300**	**$ 301**	**$ 301**	**$ 301**	**$ 301**	**$ 301**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-3 Other Facilities and Assets
Cost Center: 1100-0280 IT Help Desk - Corporate
Workpaper: F-3.2 Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 109**	**$ 144**	**$ 252**	**-**
Total	-	-	-	
Change in Allocation Rates 2025 - 2028	20	29	48	
Total Change from 2025	20	29	48	-
2028 - TEST YEAR	**$ 128**	**$ 173**	**$ 301**	**-**
MFBASIC	40.3%	54.3%	94.7%	
Allocations	$ 128	$ 173	$ 301	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 128**	**$ 173**	**$ 301**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-3 Other Facilities and Assets
Cost Center: 1100-0280 IT Help Desk - Corporate
Workpaper: F-3.2 Esc
Unit of Measure: N/A

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	479	448	533	419	252	300	301	301	301	301	301
Total Costs	**$ 479**	**$ 448**	**$ 533**	**$ 419**	**$ 252**	**$ 300**	**$ 301**	**$ 301**	**$ 301**	**$ 301**	**$ 301**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 214	$ 198	$ 227	$ 180	$ 109	$ 133	$ 129	$ 128	$ 127	$ 126	$ 125
SoCalGas	$ 265	$ 250	$ 306	$ 239	$ 144	$ 167	$ 172	$ 173	$ 174	$ 175	$ 176
Total Allocations	**$ 479**	**$ 448**	**$ 533**	**$ 419**	**$ 252**	**$ 300**	**$ 301**	**$ 301**	**$ 301**	**$ 301**	**$ 301**
BILLED COSTS											
SDG&E	$ 214	$ 198	$ 227	$ 180	$ 109	$ 133	$ 129	$ 128	$ 127	$ 126	$ 125
SoCalGas	265	250	306	239	144	167	172	173	174	175	176
Total Billed Costs	**$ 479**	**$ 448**	**$ 533**	**$ 419**	**$ 252**	**$ 300**	**$ 301**	**$ 301**	**$ 301**	**$ 301**	**$ 301**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-3 Other Facilities and Assets
Cost Center: 1100-0307-Ricoh Leases
Workpaper: F-3.3 Constant 2025
Unit of Measure: N/A

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	-	-	-	-	1	1	1	1	1	1	1
Total Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**
BILLED COSTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Billed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-3 Other Facilities and Assets
Cost Center: 1100-0307-Ricoh Leases
Workpaper: F-3.3 Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ -**	**$ -**	**$ 1**	**-**
Rent Maintenance	*(89)*	*(32)*	*(121)*	
Financing Bank Fees	*89*	*32*	*121*	
Total	*-*	*-*	*-*	
Change in Allocation Rates 2025 - 2028	1	-	1	
Total Change from 2025	1	-	1	-
2028 - TEST YEAR	**$1**	**$0**	**$1**	**-**
CBHQNEW	62.9%	22.6%	85.5%	
Allocations	$ 1	$ -	$ 1	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 1**	**$ -**	**$ 1**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-3 Other Facilities and Assets
Cost Center: 1100-0307-Ricoh Leases
Workpaper: F-3.3 Esc
Unit of Measure: N/A

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Labor Costs	-	-	-	-	1	1	1	1	1	1	1
Total Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**
BILLED COSTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Billed Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**	**$ 1**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: G-Pension and Benefits
Workpaper: G Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 15,566	$ 15,200	$ 15,795	$ 18,003	$ 24,519	$ 21,289	$ 20,833	$ 21,086	$ 21,201	$ 21,269	$ 21,337
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	**$ 15,566**	**$ 15,200**	**$ 15,795**	**$ 18,003**	**$ 24,519**	**$ 21,289**	**$ 20,833**	**$ 21,086**	**$ 21,201**	**$ 21,269**	**$ 21,337**
DIRECT ASSIGNMENTS											
SDG&E	$ 234	$ 271	$ 190	$ 202	$ 258	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	506	387	257	254	230	-	-	-	-	-	-
Total Direct Assignments	**$ 740**	**$ 658**	**$ 447**	**$ 456**	**$ 488**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 6,867	$ 6,709	$ 6,904	$ 8,025	$ 10,953	$ 10,159	$ 9,803	$ 9,951	$ 9,951	$ 9,950	$ 9,944
SoCalGas	7,959	7,833	8,444	9,523	13,080	11,131	11,031	11,136	11,250	11,320	11,394
Total Allocations	**$ 14,826**	**$ 14,542**	**$ 15,348**	**$ 17,548**	**$ 24,032**	**$ 21,289**	**$ 20,833**	**$ 21,086**	**$ 21,200**	**$ 21,269**	**$ 21,337**
BILLED COSTS											
SDG&E	$ 7,101	$ 6,981	$ 7,094	$ 8,226	$ 11,210	$ 10,159	$ 9,803	$ 9,951	$ 9,951	$ 9,950	$ 9,944
SoCalGas	8,464	8,219	8,701	9,777	13,310	11,131	11,031	11,136	11,250	11,320	11,394
Total Billed Costs	**$ 15,565**	**$ 15,200**	**$ 15,795**	**$ 18,003**	**$ 24,519**	**$ 21,289**	**$ 20,833**	**$ 21,086**	**$ 21,200**	**$ 21,269**	**$ 21,337**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: I CORPORATE CENTER ADMINISTRATION
Cost Center: G-Pension and Benefits
Workpaper: G Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 11,210**	**$ 13,310**	**$ 24,519**	**-**
Benefits	*(4,114)*	*(4,609)*	*(8,723)*	
Direct Assignments	*(258)*	*(229)*	*(487)*	
Total	*(4,372)*	*(4,838)*	*(9,210)*	
Change in Allocation Rates 2025 - 2028	3,112	2,665	5,777	
Total Change from 2025	(1,260)	(2,173)	(3,433)	-
2028 - TEST YEAR	**$ 9,951**	**$ 11,136**	**$ 21,086**	**-**
Utility Allocation Rate	43.5%	48.6%	92.2%	
Allocations	$ 9,951	$ 11,136	$ 21,086	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 9,951**	**$ 11,136**	**$ 21,086**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: G-Pension and Benefits
Workpaper: G Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 15,566	$ 15,200	$ 15,795	$ 18,003	24,519	21,973	22,189	23,145	23,797	24,539	25,314
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	**$ 15,566**	**$ 15,200**	**$ 15,795**	**$ 18,003**	**$ 24,519**	**$ 21,973**	**$ 22,189**	**$ 23,145**	**$ 23,797**	**$ 24,539**	**$ 25,314**
DIRECT ASSIGNMENTS											
SDG&E	$ 234	$ 271	$ 190	$ 202	$ 258	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	506	387	257	254	230	-	-	-	-	-	-
Total Direct Assignments	**$ 740**	**$ 658**	**$ 447**	**$ 456**	**$ 488**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 6,867	$ 6,709	$ 6,904	$ 8,025	$ 10,953	$ 10,485	$ 10,442	$ 10,921	$ 11,192	$ 11,514	$ 11,845
SoCalGas	7,959	7,833	8,444	9,523	13,080	11,488	11,748	12,224	12,604	13,025	13,468
Total Allocations	**$ 14,826**	**$ 14,542**	**$ 15,348**	**$ 17,548**	**$ 24,032**	**$ 21,973**	**$ 22,190**	**$ 23,145**	**$ 23,797**	**$ 24,539**	**$ 25,314**
BILLED COSTS											
SDG&E	$ 7,101	$ 6,981	$ 7,094	$ 8,226	$ 11,210	$ 10,485	$ 10,442	$ 10,921	$ 11,192	$ 11,514	$ 11,845
SoCalGas	8,464	8,219	8,701	9,777	13,310	11,488	11,748	12,224	12,604	13,025	13,468
Total Billed Costs	**$ 15,565**	**$ 15,200**	**$ 15,795**	**$ 18,003**	**$ 24,519**	**$ 21,973**	**$ 22,190**	**$ 23,145**	**$ 23,797**	**$ 24,539**	**$ 25,314**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-1 Employee Benefits
Workpaper: G-1 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 5,543	$ 5,119	$ 5,541	$ 8,094	$ 8,863	$ 10,594	$ 10,334	$ 10,436	$ 10,511	$ 10,531	$ 10,550
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	**$ 5,543**	**$ 5,119**	**$ 5,541**	**$ 8,094**	**$ 8,863**	**$ 10,594**	**$ 10,334**	**$ 10,436**	**$ 10,511**	**$ 10,531**	**$ 10,550**
DIRECT ASSIGNMENTS											
SDG&E	$ 96	$ 119	$ 73	$ 90	$ 73	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	193	156	97	111	67	-	-	-	-	-	-
Total Direct Assignments	**$ 289**	**$ 275**	**$ 170**	**$ 201**	**$ 140**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 2,431	$ 2,241	$ 2,421	$ 3,612	$ 3,974	$ 5,051	$ 4,858	$ 4,920	$ 4,929	$ 4,922	$ 4,911
SoCalGas	2,824	2,603	2,950	4,280	4,749	5,542	5,475	5,515	5,581	5,608	5,638
Total Allocations	**$ 5,255**	**$ 4,844**	**$ 5,371**	**$ 7,892**	**$ 8,724**	**$ 10,594**	**$ 10,334**	**$ 10,436**	**$ 10,511**	**$ 10,531**	**$ 10,550**
BILLED COSTS											
SDG&E	$ 2,526	$ 2,360	$ 2,494	$ 3,702	$ 4,046	$ 5,051	$ 4,858	$ 4,920	$ 4,929	$ 4,922	$ 4,911
SoCalGas	3,017	2,759	3,047	4,391	4,816	5,542	5,475	5,515	5,581	5,608	5,638
Total Billed Costs	**$ 5,543**	**$ 5,119**	**$ 5,541**	**$ 8,093**	**$ 8,863**	**$ 10,594**	**$ 10,334**	**$ 10,436**	**$ 10,511**	**$ 10,531**	**$ 10,550**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-Pension and Benefits
Cost Center: G-1 Employee Benefits
Workpaper: G-1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 4,046**	**$ 4,816**	**$ 8,863**	**-**
Benefits	*(179)*	*(202)*	*(381)*	
Direct Assignments	*(73)*	*(67)*	*(140)*	
Total	*(252)*	*(269)*	*(521)*	
Change in Allocation Rates 2025 - 2028	1,126	968	2,093	
Total Change from 2025	874	699	1,572	-
2028 - TEST YEAR	**$ 4,920**	**$ 5,515**	**$ 10,436**	**-**
Utility Allocation Rate	43.5%	48.7%	92.2%	
Allocations	$ 4,920	$ 5,515	$ 10,436	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 4,920**	**$ 5,515**	**$ 10,436**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-1 Employee Benefits
Workpaper: G-1 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 5,543	$ 5,119	$ 5,541	$ 8,094	$ 8,863	$ 10,934	$ 11,007	$ 11,456	$ 11,752	$ 12,095	$ 12,452
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	**$ 5,543**	**$ 5,119**	**$ 5,541**	**$ 8,094**	**$ 8,863**	**$ 10,934**	**$ 11,007**	**$ 11,456**	**$ 11,752**	**$ 12,095**	**$ 12,452**
DIRECT ASSIGNMENTS											
SDG&E	$ 96	$ 119	$ 73	$ 90	$ 73	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	193	156	97	111	67	-	-	-	-	-	-
Total Direct Assignments	**$ 289**	**$ 275**	**$ 170**	**$ 201**	**$ 140**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 2,431	$ 2,241	$ 2,421	$ 3,612	$ 3,974	$ 5,214	$ 5,175	$ 5,401	$ 5,523	$ 5,670	$ 5,821
SoCalGas	2,824	2,603	2,950	4,280	4,749	5,720	5,832	6,054	6,229	6,425	6,630
Total Allocations	**$ 5,255**	**$ 4,844**	**$ 5,371**	**$ 7,892**	**$ 8,724**	**$ 10,934**	**$ 11,006**	**$ 11,456**	**$ 11,752**	**$ 12,094**	**$ 12,452**
BILLED COSTS											
SDG&E	$ 2,526	$ 2,360	$ 2,494	$ 3,702	$ 4,046	$ 5,214	$ 5,175	$ 5,401	$ 5,523	$ 5,670	$ 5,821
SoCalGas	3,017	2,759	3,047	4,391	4,816	5,720	5,832	6,054	6,229	6,425	6,630
Total Billed Costs	**$ 5,543**	**$ 5,119**	**$ 5,541**	**$ 8,093**	**$ 8,863**	**$ 10,934**	**$ 11,006**	**$ 11,456**	**$ 11,752**	**$ 12,094**	**$ 12,452**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-1 Employee Benefits
Cost Center: 1100-0802-P&B OVERHEAD
Workpaper: G-1.1 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 5,543	$ 5,119	$ 5,541	$ 8,094	$ 8,863	$ 10,594	$ 10,334	$ 10,436	$ 10,511	$ 10,531	$ 10,550
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	**$ 5,543**	**$ 5,119**	**$ 5,541**	**$ 8,094**	**$ 8,863**	**$ 10,594**	**$ 10,334**	**$ 10,436**	**$ 10,511**	**$ 10,531**	**$ 10,550**
DIRECT ASSIGNMENTS											
SDG&E	$ 96	$ 119	$ 73	$ 90	$ 73	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	193	156	97	111	67	-	-	-	-	-	-
Total Direct Assignments	**$ 288**	**$ 275**	**$ 170**	**$ 202**	**$ 140**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 2,431	$ 2,241	$ 2,421	$ 3,612	$ 3,974	$ 5,051	$ 4,858	$ 4,920	$ 4,929	$ 4,922	$ 4,911
SoCalGas	2,824	2,603	2,950	4,280	4,749	5,542	5,475	5,515	5,581	5,608	5,638
Total Allocations	**$ 5,255**	**$ 4,844**	**$ 5,371**	**$ 7,892**	**$ 8,724**	**$ 10,594**	**$ 10,334**	**$ 10,436**	**$ 10,511**	**$ 10,531**	**$ 10,550**
BILLED COSTS											
SDG&E	$ 2,526	$ 2,360	$ 2,494	$ 3,702	$ 4,046	$ 5,051	$ 4,858	$ 4,920	$ 4,929	$ 4,922	$ 4,911
SoCalGas	3,017	2,759	3,047	4,391	4,816	5,542	5,475	5,515	5,581	5,608	5,638
Total Billed Costs	**$ 5,543**	**$ 5,119**	**$ 5,541**	**$ 8,094**	**$ 8,863**	**$ 10,594**	**$ 10,334**	**$ 10,436**	**$ 10,511**	**$ 10,531**	**$ 10,550**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-1 Employee Benefits
Cost Center: 1100-0802-P&B OVERHEAD
Workpaper: G-1.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 4,046**	**$ 4,816**	**$ 8,863**	**-**
Benefits	*(179)*	*(202)*	*(381)*	
Direct Assignments	*(73)*	*(67)*	*(140)*	
Total	*(252)*	*(269)*	*(521)*	
Change in Allocation Rates 2025 - 2028	1,126	968	2,093	
Total Change from 2025	874	699	1,572	-
2028 - TEST YEAR	**$ 4,920**	**$ 5,515**	**$ 10,436**	**-**
CCAllocationMethod	43.5%	48.7%	92.2%	
Allocations	$ 4,920	$ 5,515	$ 10,436	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 4,920**	**$ 5,515**	**$ 10,436**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-1 Employee Benefits
Cost Center: 1100-0802-P&B OVERHEAD
Workpaper: G-1.1 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 5,543	$ 5,119	$ 5,541	$ 8,094	$ 8,863	$ 10,934	$ 11,007	$ 11,456	$ 11,752	$ 12,095	$ 12,452
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	**$ 5,543**	**$ 5,119**	**$ 5,541**	**$ 8,094**	**$ 8,863**	**$ 10,934**	**$ 11,007**	**$ 11,456**	**$ 11,752**	**$ 12,095**	**$ 12,452**
DIRECT ASSIGNMENTS											
SDG&E	$ 96	$ 119	$ 73	$ 90	$ 73	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	193	156	97	111	67	-	-	-	-	-	-
Total Direct Assignments	**$ 288**	**$ 275**	**$ 170**	**$ 202**	**$ 140**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 2,431	$ 2,241	$ 2,421	$ 3,612	$ 3,974	$ 5,214	$ 5,175	$ 5,401	$ 5,523	$ 5,670	$ 5,821
SoCalGas	2,824	2,603	2,950	4,280	4,749	5,720	5,832	6,054	6,229	6,425	6,630
Total Allocations	**$ 5,255**	**$ 4,844**	**$ 5,371**	**$ 7,892**	**$ 8,724**	**$ 10,934**	**$ 11,006**	**$ 11,456**	**$ 11,752**	**$ 12,094**	**$ 12,452**
BILLED COSTS											
SDG&E	$ 2,526	$ 2,360	$ 2,494	$ 3,702	$ 4,046	$ 5,214	$ 5,175	$ 5,401	$ 5,523	$ 5,670	$ 5,821
SoCalGas	3,017	2,759	3,047	4,391	4,816	5,720	5,832	6,054	6,229	6,425	6,630
Total Billed Costs	**$ 5,543**	**$ 5,119**	**$ 5,541**	**$ 8,094**	**$ 8,863**	**$ 10,934**	**$ 11,006**	**$ 11,456**	**$ 11,752**	**$ 12,094**	**$ 12,452**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-2 Payroll Taxes
Workpaper: G-2 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 2,828	$ 3,029	$ 3,060	$ 3,495	$ 4,287	$ 3,362	$ 3,299	$ 3,349	$ 3,401	$ 3,427	$ 3,454
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	**$ 2,828**	**$ 3,029**	**$ 3,060**	**$ 3,495**	**$ 4,287**	**$ 3,362**	**$ 3,299**	**$ 3,349**	**$ 3,401**	**$ 3,427**	**$ 3,454**
DIRECT ASSIGNMENTS											
SDG&E	$ 44	$ 54	$ 45	$ 38	$ 60	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	97	74	63	63	54	-	-	-	-	-	-
Total Direct Assignments	**$ 141**	**$ 128**	**$ 108**	**$ 101**	**$ 114**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 1,248	$ 1,336	$ 1,332	$ 1,550	$ 1,902	$ 1,601	$ 1,548	$ 1,577	$ 1,593	$ 1,599	$ 1,606
SoCalGas	1,439	1,564	1,619	1,844	2,271	1,762	1,752	1,773	1,810	1,828	1,849
Total Allocations	**$ 2,687**	**$ 2,900**	**$ 2,951**	**$ 3,394**	**$ 4,172**	**$ 3,362**	**$ 3,299**	**$ 3,349**	**$ 3,402**	**$ 3,426**	**$ 3,454**
BILLED COSTS											
SDG&E	$ 1,292	$ 1,391	$ 1,377	$ 1,588	$ 1,962	$ 1,601	$ 1,548	$ 1,577	$ 1,593	$ 1,599	$ 1,606
SoCalGas	1,536	1,638	1,683	1,907	2,326	1,762	1,752	1,773	1,810	1,828	1,849
Total Billed Costs	**$ 2,828**	**$ 3,029**	**$ 3,060**	**$ 3,495**	**$ 4,287**	**$ 3,362**	**$ 3,299**	**$ 3,349**	**$ 3,402**	**$ 3,426**	**$ 3,454**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-Pension and Benefits
Cost Center: G-2 Payroll Taxes
Workpaper: G-2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 1,962**	**$ 2,326**	**$ 4,287**	**-**
Benefits	*(872)*	*(977)*	*(1,849)*	
Direct Assignments	*(60)*	*(54)*	*(114)*	
Total	*(932)*	*(1,031)*	*(1,963)*	
Change in Allocation Rates 2025 - 2028	546	479	1,025	
Total Change from 2025	(386)	(552)	(938)	-
2028 - TEST YEAR	**$ 1,577**	**$ 1,773**	**$ 3,349**	**-**
Utility Allocation Rate	43.5%	48.8%	92.2%	
Allocations	$ 1,577	$ 1,773	$ 3,349	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	$ 1,577	$ 1,773	$ 3,349	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-2 Payroll Taxes
Workpaper: G-2 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 2,828	$ 3,029	$ 3,060	$ 3,495	$ 4,287	$ 3,470	$ 3,514	$ 3,676	$ 3,787	$ 3,913	$ 4,045
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	**$ 2,828**	**$ 3,029**	**$ 3,060**	**$ 3,495**	**$ 4,287**	**$ 3,470**	**$ 3,514**	**$ 3,676**	**$ 3,787**	**$ 3,913**	**$ 4,045**
DIRECT ASSIGNMENTS											
SDG&E	$ 44	$ 54	$ 45	$ 38	$ 60	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	97	74	63	63	54	-	-	-	-	-	-
Total Direct Assignments	**$ 141**	**$ 128**	**$ 108**	**$ 101**	**$ 114**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 1,248	$ 1,336	$ 1,332	$ 1,550	$ 1,902	$ 1,651	$ 1,649	$ 1,731	$ 1,777	$ 1,831	$ 1,887
SoCalGas	1,439	1,564	1,619	1,844	2,271	1,818	1,865	1,946	2,011	2,082	2,157
Total Allocations	**$ 2,687**	**$ 2,900**	**$ 2,951**	**$ 3,394**	**$ 4,172**	**$ 3,470**	**$ 3,514**	**$ 3,676**	**$ 3,788**	**$ 3,912**	**$ 4,045**
BILLED COSTS											
SDG&E	$ 1,292	$ 1,391	$ 1,377	$ 1,588	$ 1,962	$ 1,651	$ 1,649	$ 1,731	$ 1,777	$ 1,831	$ 1,887
SoCalGas	1,536	1,638	1,683	1,907	2,326	1,818	1,865	1,946	2,011	2,082	2,157
Total Billed Costs	**$ 2,828**	**$ 3,029**	**$ 3,060**	**$ 3,495**	**$ 4,287**	**$ 3,470**	**$ 3,514**	**$ 3,676**	**$ 3,788**	**$ 3,912**	**$ 4,045**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-2 Payroll Taxes
Cost Center: 1100-0803-PAYROLL TAX
Workpaper: G-2.1 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 2,828	$ 3,029	$ 3,060	$ 3,495	$ 4,287	$ 3,362	$ 3,299	$ 3,350	$ 3,401	$ 3,427	$ 3,454
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	**$ 2,828**	**$ 3,029**	**$ 3,060**	**$ 3,495**	**$ 4,287**	**$ 3,362**	**$ 3,299**	**$ 3,350**	**$ 3,401**	**$ 3,427**	**$ 3,454**
DIRECT ASSIGNMENTS											
SDG&E	$ 44	$ 54	$ 45	$ 38	$ 60	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	97	74	63	63	54	-	-	-	-	-	-
Total Direct Assignments	**$ 141**	**$ 128**	**$ 108**	**$ 101**	**$ 114**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 1,248	$ 1,336	$ 1,332	$ 1,550	$ 1,902	$ 1,601	$ 1,548	$ 1,577	$ 1,593	$ 1,599	$ 1,606
SoCalGas	1,439	1,564	1,619	1,844	2,271	1,762	1,752	1,773	1,810	1,828	1,849
Total Allocations	**$ 2,687**	**$ 2,900**	**$ 2,951**	**$ 3,393**	**$ 4,172**	**$ 3,362**	**$ 3,299**	**$ 3,350**	**$ 3,402**	**$ 3,426**	**$ 3,454**
BILLED COSTS											
SDG&E	$ 1,292	$ 1,391	$ 1,377	$ 1,588	$ 1,962	$ 1,601	$ 1,548	$ 1,577	$ 1,593	$ 1,599	$ 1,606
SoCalGas	1,536	1,638	1,683	1,907	2,326	1,762	1,752	1,773	1,810	1,828	1,849
Total Billed Costs	**$ 2,828**	**$ 3,029**	**$ 3,060**	**$ 3,495**	**$ 4,287**	**$ 3,362**	**$ 3,299**	**$ 3,350**	**$ 3,402**	**$ 3,426**	**$ 3,454**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-2 Payroll Taxes
Cost Center: 1100-0803-PAYROLL TAX
Workpaper: G-2.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 1,962**	**$ 2,326**	**$ 4,287**	**-**
Benefits	*(872)*	*(977)*	*(1,849)*	
Direct Assignments	*(60)*	*(54)*	*(114)*	
Total	*(932)*	*(1,031)*	*(1,963)*	
Change in Allocation Rates 2025 - 2028	546	479	1,025	
Total Change from 2025	(386)	(552)	(938)	-
2028 - TEST YEAR	**$ 1,577**	**$ 1,773**	**$ 3,350**	**-**
CCAllocationMethod	43.5%	48.8%	92.2%	
Allocations	$ 1,577	$ 1,773	$ 3,350	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 1,577**	**$ 1,773**	**$ 3,350**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-2 Payroll Taxes
Cost Center: 1100-0803-PAYROLL TAX
Workpaper: G-2.1 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 2,828	$ 3,029	$ 3,060	$ 3,495	$ 4,287	$ 3,470	$ 3,514	$ 3,676	$ 3,787	$ 3,913	$ 4,045
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	**$ 2,828**	**$ 3,029**	**$ 3,060**	**$ 3,495**	**$ 4,287**	**$ 3,470**	**$ 3,514**	**$ 3,676**	**$ 3,787**	**$ 3,913**	**$ 4,045**
DIRECT ASSIGNMENTS											
SDG&E	$ 44	$ 54	$ 45	$ 38	$ 60	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	97	74	63	63	54	-	-	-	-	-	-
Total Direct Assignments	**$ 141**	**$ 128**	**$ 108**	**$ 101**	**$ 114**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 1,248	$ 1,336	$ 1,332	$ 1,550	$ 1,902	$ 1,651	$ 1,649	$ 1,731	$ 1,777	$ 1,831	$ 1,887
SoCalGas	1,439	1,564	1,619	1,844	2,271	1,818	1,865	1,946	2,011	2,082	2,157
Total Allocations	**$ 2,687**	**$ 2,900**	**$ 2,951**	**$ 3,393**	**$ 4,172**	**$ 3,470**	**$ 3,514**	**$ 3,676**	**$ 3,788**	**$ 3,912**	**$ 4,045**
BILLED COSTS											
SDG&E	$ 1,292	$ 1,391	$ 1,377	$ 1,588	$ 1,962	$ 1,651	$ 1,649	$ 1,731	$ 1,777	$ 1,831	$ 1,887
SoCalGas	1,536	1,638	1,683	1,907	2,326	1,818	1,865	1,946	2,011	2,082	2,157
Total Billed Costs	**$ 2,828**	**$ 3,029**	**$ 3,060**	**$ 3,495**	**$ 4,287**	**$ 3,470**	**$ 3,514**	**$ 3,676**	**$ 3,788**	**$ 3,912**	**$ 4,045**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-3 Incentive Compensation
Workpaper: G-3 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 7,195	$ 7,052	$ 7,194	$ 6,415	$ 11,370	$ 7,333	$ 7,200	$ 7,302	$ 7,288	$ 7,311	$ 7,334
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	**$ 7,195**	**$ 7,052**	**$ 7,194**	**$ 6,415**	**$ 11,370**	**$ 7,333**	**$ 7,200**	**$ 7,302**	**$ 7,288**	**$ 7,311**	**$ 7,334**
DIRECT ASSIGNMENTS											
SDG&E	$ 95	$ 98	$ 72	$ 73	$ 125	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	216	156	96	80	108	-	-	-	-	-	-
Total Direct Assignments	**$ 311**	**$ 254**	**$ 168**	**$ 153**	**$ 233**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 3,189	$ 3,132	$ 3,151	$ 2,863	$ 5,076	$ 3,506	$ 3,396	$ 3,453	$ 3,429	$ 3,428	$ 3,426
SoCalGas	3,696	3,666	3,875	3,400	6,060	3,828	3,804	3,849	3,860	3,883	3,908
Total Allocations	**$ 6,885**	**$ 6,798**	**$ 7,026**	**$ 6,263**	**$ 11,136**	**$ 7,334**	**$ 7,200**	**$ 7,302**	**$ 7,289**	**$ 7,311**	**$ 7,334**
BILLED COSTS											
SDG&E	$ 3,283	$ 3,230	$ 3,223	$ 2,936	$ 5,201	$ 3,506	$ 3,396	$ 3,453	$ 3,429	$ 3,428	$ 3,426
SoCalGas	3,911	3,823	3,971	3,480	6,169	3,828	3,804	3,849	3,860	3,883	3,908
Total Billed Costs	**$ 7,194**	**$ 7,053**	**$ 7,194**	**$ 6,416**	**$ 11,370**	**$ 7,334**	**$ 7,200**	**$ 7,302**	**$ 7,289**	**$ 7,311**	**$ 7,334**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA™

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 $000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-Pension and Benefits
Cost Center: G-3 Incentive Compensation
Workpaper: G-3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 5,201**	**$ 6,169**	**$ 11,370**	**-**
Benefits	*(3,063)*	*(3,430)*	*(6,493)*	
Direct Assignments	*(125)*	*(108)*	*(233)*	
Total	*(3,188)*	*(3,538)*	*(6,726)*	
Change in Allocation Rates 2025 - 2028	1,440	1,218	2,658	
Total Change from 2025	(1,748)	(2,320)	(4,068)	-
2028 - TEST YEAR	**$ 3,453**	**$ 3,849**	**$ 7,302**	**-**
Utility Allocation Rate	43.6%	48.5%	92.1%	
Allocations	$ 3,453	$ 3,849	$ 7,302	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 3,453**	**$ 3,849**	**$ 7,302**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-3 Incentive Compensation
Workpaper: G-3 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 7,195	$ 7,052	$ 7,194	$ 6,415	$ 11,370	$ 7,569	$ 7,669	$ 8,013	$ 8,257	$ 8,532	$ 8,818
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	**$ 7,195**	**$ 7,052**	**$ 7,194**	**$ 6,415**	**$ 11,370**	**$ 7,569**	**$ 7,669**	**$ 8,013**	**$ 8,257**	**$ 8,532**	**$ 8,818**
DIRECT ASSIGNMENTS											
SDG&E	$ 95	$ 98	$ 72	$ 73	$ 125	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	216	156	96	80	108	-	-	-	-	-	-
Total Direct Assignments	**$ 311**	**$ 254**	**$ 168**	**$ 153**	**$ 233**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 3,189	$ 3,132	$ 3,151	$ 2,863	$ 5,076	$ 3,620	$ 3,618	$ 3,790	$ 3,893	$ 4,012	$ 4,136
SoCalGas	3,696	3,666	3,875	3,400	6,060	3,950	4,051	4,224	4,365	4,519	4,682
Total Allocations	**$ 6,885**	**$ 6,798**	**$ 7,026**	**$ 6,263**	**$ 11,136**	**$ 7,570**	**$ 7,669**	**$ 8,014**	**$ 8,258**	**$ 8,532**	**$ 8,818**
BILLED COSTS											
SDG&E	$ 3,283	$ 3,230	$ 3,223	$ 2,936	$ 5,201	$ 3,620	$ 3,618	$ 3,790	$ 3,893	$ 4,012	$ 4,136
SoCalGas	3,911	3,823	3,971	3,480	6,169	3,950	4,051	4,224	4,365	4,519	4,682
Total Billed Costs	**$ 7,194**	**$ 7,053**	**$ 7,194**	**$ 6,416**	**$ 11,370**	**$ 7,570**	**$ 7,669**	**$ 8,014**	**$ 8,258**	**$ 8,532**	**$ 8,818**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-3 Incentive Compensation
Cost Center: 1100-0800-EXECUTIVE ICP
Workpaper: G-3.1 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 1,046	$ 1,188	$ 1,103	$ 981	$ 908	$ 841	$ 829	$ 830	$ 832	$ 835	$ 838
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	**$ 1,046**	**$ 1,188**	**$ 1,103**	**$ 981**	**$ 908**	**$ 841**	**$ 829**	**$ 830**	**$ 832**	**$ 835**	**$ 838**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 481	$ 533	$ 473	$ 443	$ 422	$ 426	$ 418	$ 418	$ 419	$ 420	$ 420
SoCalGas	565	655	629	538	486	415	411	412	413	416	418
Total Allocations	**$ 1,046**	**$ 1,188**	**$ 1,103**	**$ 981**	**$ 908**	**$ 841**	**$ 829**	**$ 830**	**$ 832**	**$ 836**	**$ 838**
BILLED COSTS											
SDG&E	$ 481	$ 533	$ 473	$ 443	$ 422	$ 426	$ 418	$ 418	$ 419	$ 420	$ 420
SoCalGas	565	655	629	538	486	415	411	412	413	416	418
Total Billed Costs	**$ 1,046**	**$ 1,188**	**$ 1,103**	**$ 981**	**$ 908**	**$ 841**	**$ 829**	**$ 830**	**$ 832**	**$ 836**	**$ 838**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-3 Incentive Compensation
Cost Center: 1100-0800-EXECUTIVE ICP
Workpaper: G-3.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 422**	**$ 486**	**$ 908**	**-**
Benefits	*(174)*	*(171)*	*(344)*	
Total	*(174)*	*(171)*	*(344)*	
Change in Allocation Rates 2025 - 2028	170	97	266	
Total Change from 2025	(4)	(74)	(78)	-
2028 - TEST YEAR	**$ 418**	**$ 412**	**$ 830**	**-**
CCAllocationMethod	45.4%	44.7%	90.2%	
Allocations	$ 418	$ 412	$ 830	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 418**	**$ 412**	**$ 830**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-3 Incentive Compensation
Cost Center: 1100-0800-EXECUTIVE ICP
Workpaper: G-3.1 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 1,046	$ 1,188	$ 1,103	$ 981	$ 908	$ 868	$ 882	$ 911	$ 940	$ 971	$ 1,004
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	**$ 1,046**	**$ 1,188**	**$ 1,103**	**$ 981**	**$ 908**	**$ 868**	**$ 882**	**$ 911**	**$ 940**	**$ 971**	**$ 1,004**
DIRECT ASSIGNMENTS											
SDG&E	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 481	$ 533	$ 473	$ 443	$ 422	$ 440	$ 445	$ 459	$ 473	$ 488	$ 503
SoCalGas	565	655	629	538	486	428	437	452	467	484	501
Total Allocations	**$ 1,046**	**$ 1,188**	**$ 1,103**	**$ 981**	**$ 908**	**$ 868**	**$ 882**	**$ 911**	**$ 940**	**$ 972**	**$ 1,004**
BILLED COSTS											
SDG&E	$ 481	$ 533	$ 473	$ 443	$ 422	$ 440	$ 445	$ 459	$ 473	$ 488	$ 503
SoCalGas	565	655	629	538	486	428	437	452	467	484	501
Total Billed Costs	**$ 1,046**	**$ 1,188**	**$ 1,103**	**$ 981**	**$ 908**	**$ 868**	**$ 882**	**$ 911**	**$ 940**	**$ 972**	**$ 1,004**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

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

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-3 Incentive Compensation
Cost Center: 1100-0801-ICP OVERHEAD
Workpaper: G-3.2 Constant 2025
Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	**FY2022 - NSE**	**FY2023 - NSE**	**FY2024 - NSE**	**FY2025 - NSE**	**FY2026 - NSE**	**FY2027 - NSE**	**FY2028 - NSE**	**FY2029 - NSE**	**FY2030 - NSE**	**FY2031 - NSE**
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 6,149	$ 5,864	$ 6,091	$ 5,434	$ 10,462	$ 6,492	$ 6,371	$ 6,472	$ 6,456	$ 6,476	$ 6,495
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	**$ 6,149**	**$ 5,864**	**$ 6,091**	**$ 5,434**	**$ 10,462**	**$ 6,492**	**$ 6,371**	**$ 6,472**	**$ 6,456**	**$ 6,476**	**$ 6,495**
DIRECT ASSIGNMENTS											
SDG&E	$ 95	$ 98	$ 72	$ 73	$ 125	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	216	156	96	80	108	-	-	-	-	-	-
Total Direct Assignments	**$ 310**	**$ 254**	**$ 168**	**$ 153**	**$ 233**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 2,708	$ 2,599	$ 2,677	$ 2,420	$ 4,654	$ 3,079	$ 2,978	$ 3,035	$ 3,010	$ 3,008	$ 3,005
SoCalGas	3,130	3,011	3,246	2,862	5,574	3,413	3,393	3,437	3,447	3,467	3,490
Total Allocations	**$ 5,838**	**$ 5,610**	**$ 5,923**	**$ 5,281**	**$ 10,228**	**$ 6,492**	**$ 6,371**	**$ 6,472**	**$ 6,457**	**$ 6,475**	**$ 6,495**
BILLED COSTS											
SDG&E	$ 2,803	$ 2,697	$ 2,749	$ 2,493	$ 4,779	$ 3,079	$ 2,978	$ 3,035	$ 3,010	$ 3,008	$ 3,005
SoCalGas	3,346	3,167	3,342	2,941	5,683	3,413	3,393	3,437	3,447	3,467	3,490
Total Billed Costs	**$ 6,149**	**$ 5,864**	**$ 6,091**	**$ 5,434**	**$ 10,462**	**$ 6,492**	**$ 6,371**	**$ 6,472**	**$ 6,457**	**$ 6,475**	**$ 6,495**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 $000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-3 Incentive Compensation
Cost Center: 1100-0801-ICP OVERHEAD
Workpaper: G-3.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	**$ 4,779**	**$ 5,683**	**$ 10,462**	**-**
Benefits	*(2,889)*	*(3,259)*	*(6,148)*	
Direct Assignments	*(125)*	*(108)*	*(233)*	
Total	*(3,014)*	*(3,367)*	*(6,381)*	
Change in Allocation Rates 2025 - 2028	1,270	1,121	2,391	
Total Change from 2025	(1,744)	(2,246)	(3,990)	-
2028 - TEST YEAR	**$ 3,035**	**$ 3,437**	**$ 6,472**	**-**
CCAllocationMethod	43.4%	48.9%	92.3%	
Allocations	$ 3,035	$ 3,437	$ 6,472	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	**$ 3,035**	**$ 3,437**	**$ 6,472**	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

SEMPRA

Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-3 Incentive Compensation
Cost Center: 1100-0801-ICP OVERHEAD
Workpaper: G-3.2 Esc
Unit of Measure: FTEs

	Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	$ 6,149	$ 5,864	$ 6,091	$ 5,434	$ 10,462	$ 6,701	$ 6,787	$ 7,103	$ 7,317	$ 7,561	$ 7,813
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	**$ 6,149**	**$ 5,864**	**$ 6,091**	**$ 5,434**	**$ 10,462**	**$ 6,701**	**$ 6,787**	**$ 7,103**	**$ 7,317**	**$ 7,561**	**$ 7,813**
DIRECT ASSIGNMENTS											
SDG&E	$ 95	$ 98	$ 72	$ 73	$ 125	$ -	$ -	$ -	$ -	$ -	$ -
SoCalGas	216	156	96	80	108	-	-	-	-	-	-
Total Direct Assignments	**$ 310**	**$ 254**	**$ 168**	**$ 153**	**$ 233**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ALLOCATIONS											
SDG&E	$ 2,708	$ 2,599	$ 2,677	$ 2,420	$ 4,654	$ 3,179	$ 3,173	$ 3,331	$ 3,420	$ 3,524	$ 3,632
SoCalGas	3,130	3,011	3,246	2,862	5,574	3,522	3,614	3,772	3,898	4,035	4,181
Total Allocations	**$ 5,838**	**$ 5,610**	**$ 5,923**	**$ 5,281**	**$ 10,228**	**$ 6,701**	**$ 6,787**	**$ 7,103**	**$ 7,318**	**$ 7,560**	**$ 7,813**
BILLED COSTS											
SDG&E	$ 2,803	$ 2,697	$ 2,749	$ 2,493	$ 4,779	$ 3,179	$ 3,173	$ 3,331	$ 3,420	$ 3,524	$ 3,632
SoCalGas	3,346	3,167	3,342	2,941	5,683	3,522	3,614	3,772	3,898	4,035	4,181
Total Billed Costs	**$ 6,149**	**$ 5,864**	**$ 6,091**	**$ 5,434**	**$ 10,462**	**$ 6,701**	**$ 6,787**	**$ 7,103**	**$ 7,318**	**$ 7,560**	**$ 7,813**

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

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Corporate Center ADMINISTRATION
Test Year 2028 General Rate Case
Historical and Forecast GRID Input - Shared Services Allocations
Total Expenses - Current GRC
(Forecast in Escalated $000's)

Witness: Lisa A. Gigliotti
Workpaper: H. FERC Reconciliation

SDG&E Allocations - Company Code 2100

		Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
		FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTE		294	297	312	306	288	259	257	257	257	257	257
2100-8951 Outside Services Employed	F923.1	43,034	48,294	46,571	49,802	51,106	56,164	56,249	65,044	66,805	68,195	69,823
2100-8952 Depreciation & ROR	F923.4	3,213	2,883	2,604	2,148	1,826	1,341	1,741	2,079	2,194	2,378	2,452
Total		46,247	51,177	49,175	51,950	52,932	57,504	57,990	67,123	68,999	70,573	72,275

SCG Allocations - Company Code 2200

		Adjusted Recorded					Escalated Forecast			Post Test Year Escalated Forecast		
		FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTE		294	297	312	306	288	259	257	257	257	257	257
2200-8951 Outside Services Employed	F923.1	45,842	51,390	52,226	55,890	57,080	58,321	60,114	62,340	64,407	66,209	68,281
2200-8952 Depreciation & ROR	F923.4	3,377	2,495	2,050	1,693	1,389	1,080	1,430	1,360	1,413	1,476	1,470
Total		49,219	53,885	54,276	57,584	58,470	59,402	61,544	63,700	65,821	67,685	69,750

Corporate Center ADMINISTRATION
Test Year 2028 General Rate Case
Escalation Indexes - NOI

Witness: Lisa A. Gigliotti
Workpaper: J Escalation Indexes

Utility Cost Indexes (Set to Base Year 2025 =1.0000)
Ed Martinez; data based on S&P Global 3rd Quarter 2025 utility cost forecast, released October 2025.

O&M Labor Cost Index:

A simple average of the following two cost indexes:		Labor						
		2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
ECIPWMBFNS	Managers & Administrators Labor	1.0000	1.0328	1.0664	1.1002	1.1342	1.1688	1.2041
ECIPWPARNS	Professional & Technical	1.0000	1.0315	1.0638	1.0951	1.1256	1.1573	1.1904
	Corporate Center Administration Average	**1.0000**	**1.0321**	**1.0651**	**1.0976**	**1.1299**	**1.1630**	**1.1973**

O&M Non-Labor Cost Index:

A simple average of the following two cost indexes:		Non-Labor						
		2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
JEADGOMMS_X926	Administrative and General (Electric) except 926	1.0000	1.0181	1.0348	1.0515	1.0703	1.0918	1.1147
JGADGOMMS_X926	Administrative and General (Gas) except 926	1.0000	1.0194	1.0378	1.0561	1.0758	1.0982	1.1219
	Corporate Center Administration Average	**1.0000**	**1.0187**	**1.0363**	**1.0538**	**1.0731**	**1.0950**	**1.1183**

Dollars in millions

Multi-Factor Rates based on historical data

All years based on the 10-K Audited Financial Report. Multi-Factor rate based on the prior year financial report.
Full-Time Equivalents based on the year-end Human Resources Headcount Reporting

FACTOR WEIGHT	25.00%				25.00%					25.00%		25.00%		100.00%
	Op Revenues	%	Ops & Maint	Franch Fees & Other Taxes	Total Ops Expense	%	Prop, Plant & Equip	Inv & Other Assets	Goodwill	Gross LT Assets	%	FTE	%	Multi-Factor Overall Percent
2024 Year Data														
SDG&E	5,341	40.5%	1,692	402	2,094	34.7%	33,162	4,361	-	37,523	34.7%	3,694	28.4%	**34.6%**
SoCalGas	6,209	47.1%	2,791	273	3,064	50.8%	29,084	2,997	-	32,081	29.6%	6,678	51.4%	**44.7%**
Non-CA Utilities	1,635	12.4%	853	18	871	14.4%	18,151	22,075	(1,602)	38,624	35.7%	2,632	20.2%	**20.7%**
Total for 2025 MF	**13,185**	**100.0%**	**5,336**	**693**	**6,029**	**100.0%**	**80,397**	**29,433**	**(1,602)**	**108,228**	**100.0%**	**13,004**	**100.0%**	**100.0%**
2023 Year Data														
SDG&E	5,597	33.5%	1,846	381	2,227	36.3%	30,918	3,813	-	34,731	35.6%	3,795	29.1%	**33.6%**
SoCalGas	8,289	49.6%	2,821	278	3,099	50.5%	27,025	2,451	-	29,476	30.2%	6,804	52.2%	**45.6%**
Non-CA Utilities	2,834	16.9%	791	18	809	13.2%	14,552	20,487	(1,602)	33,437	34.2%	2,448	18.8%	**20.8%**
Total for 2024 MF	**16,720**	**100.0%**	**5,458**	**677**	**6,135**	**100.0%**	**72,495**	**26,751**	**(1,602)**	**97,644**	**100.0%**	**13,047**	**100.0%**	**100.0%**
2022 Year Data														
SDG&E	5,838	40.4%	1,677	373	2,050	38.1%	28,574	2,986	-	31,560	36.3%	3,700	29.4%	**36.0%**
SoCalGas	6,840	47.4%	2,402	247	2,649	49.2%	25,058	2,208	-	27,266	31.4%	6,687	53.1%	**45.3%**
Non-CA Utilities	1,761	12.2%	667	15	682	12.7%	10,261	19,427	(1,602)	28,086	32.3%	2,217	17.6%	**18.7%**
Total for 2023 MF	**14,439**	**100.0%**	**4,746**	**635**	**5,381**	**100.0%**	**63,893**	**24,621**	**(1,602)**	**86,912**	**100.0%**	**12,604**	**100.0%**	**100.0%**

	Op Revenues	%	Ops & Maint	Franch Fees & Other Taxes	Total Ops Expense	%	Prop, Plant & Equip	Inv & Other Assets	Goodwill	Gross LT Assets	%	FTE	%	Multi-Factor Overall Percent
2021 Year Data														
SDG&E	5,504	42.8%	1,587	350	1,937	39.3%	26,456	2,579	-	29,035	36.0%	3,734	30.4%	**37.1%**
SoCalGas	5,515	42.9%	2,180	223	2,403	48.7%	23,104	2,122	-	25,226	31.2%	6,464	52.6%	**43.9%**
Non-CA Utilities	1,838	14.3%	571	23	594	12.0%	9,380	18,715	(1,602)	26,493	32.8%	2,100	17.1%	**19.1%**
Total for 2022 MF	**12,857**	**100.0%**	**4,338**	**596**	**4,934**	**100.0%**	**58,940**	**23,416**	**(1,602)**	**80,754**	**100.0%**	**12,298**	**100.0%**	**100.0%**
2020 Year Data														
SDG&E	5,313	46.7%	1,455	331	1,786	39.8%	24,436	2,290	-	26,726	36.1%	3,669	31.5%	**38.5%**
SoCalGas	4,748	41.8%	2,029	190	2,219	49.5%	21,180	1,790	-	22,970	31.0%	6,198	53.2%	**43.9%**
Non-CA Utilities	1,309	11.5%	456	22	478	10.7%	8,312	17,584	(1,602)	24,294	32.8%	1,792	15.4%	**17.6%**
Total for 2021 MF	**11,370**	**100.0%**	**3,940**	**543**	**4,483**	**100.0%**	**53,928**	**21,664**	**(1,602)**	**73,990**	**100.0%**	**11,659**	**100.0%**	**100.0%**

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Multi-Factor Basic

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on the equal weighting of four factors: revenues, operating expenses, gross plant and investment, and Full Time Equivalents (FTEs). These factors are compiled annually using prior-year data. To arrive at the 2026-2031 forecasted Multi-Factor Basic rates, a trend-based forecasting method is applied using 2021-2025 historical data, adjusted for known major organizational changes to determine current-year allocations.

Calculation for 2025 Adjusted Actuals

	Operating Revenues	Weighted Percentage	Operating Expenses	Weighted Percentage	Gross Plant & Investment	Weighted Percentage	FTEs	Weighted Percentage	MFBASIC Allocation Rate
FACTOR WEIGHT:									
Weighted Percentage	25.0%		25.0%		25.0%		25.0%		
Operating Company									
SDG&E	5,644	39.3%	2,106	33.3%	35,864	38.2%	3,753	28.7%	34.9%
SoCalGas	6,704	46.7%	3,328	52.7%	30,901	32.9%	6,704	51.3%	45.9%
Infrastructure	2,007	14.0%	884	14.0%	12,150	12.9%	2,620	20.0%	15.2%
Sempra Texas Utility	-	-	-	-	14,940	15.9%	-	-	4.0%
Parent Reallocation	-	-	-	-	-	-	-	-	-
Retained	-	-	-	-	-	-	-	-	-
Total	14,355	100.0%	6,318	100.0%	93,855	99.9%	13,077	100.0%	100.0%

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CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Multi-Factor Basic

Calculation for 2026 Forecast

	Operating Revenues	Weighted Percentage	Operating Expenses	Weighted Percentage	Gross Plant & Investment	Weighted Percentage	FTEs	Weighted Percentage	MFBASIC Allocation Rate
FACTOR WEIGHT:									
Weighted Percentage	25.0%		25.0%		25.0%		25.0%		
Operating Company									
SDG&E	5,697	47.5%	2,159	42.0%	39,605	41.7%	3,455	36.3%	41.9%
SoCalGas	6,291	52.5%	2,982	58.0%	34,707	36.5%	6,055	63.7%	52.7%
Infrastructure	-	-	-	-	3,279	3.4%	-	-	0.9%
Sempra Texas Utility	-	-	-	-	17,472	18.4%	-	-	4.6%
Parent Reallocation	-	-	-	-	-	-	-	-	-
Retained	-	-	-	-	-	-	-	-	-
Total	11,988	100.0%	5,141	100.0%	95,063	100.0%	9,510	100.0%	100.0%

Calculation for 2027 Forecast

	Operating Revenues	Weighted Percentage	Operating Expenses	Weighted Percentage	Gross Plant & Investment	Weighted Percentage	FTEs	Weighted Percentage	MFBASIC Allocation Rate
FACTOR WEIGHT:									
Weighted Percentage	25.0%		25.0%		25.0%		25.0%		
Operating Company									
SDG&E	5,563	44.6%	2,223	40.0%	42,683	44.9%	3,510	35.8%	40.7%
SoCalGas	6,904	55.4%	3,328	60.0%	36,880	38.8%	6,286	64.2%	54.0%
Infrastructure	-	-	-	-	3,439	3.6%	-	-	0.9%
Sempra Texas Utility	-	-	-	-	17,986	18.9%	-	-	4.5%
Parent Reallocation	-	-	-	-	-	-	-	-	-
Retained	-	-	-	-	-	-	-	-	-
Total	12,467	100.0%	5,551	100.0%	95,063	106.2%	9,796	100.0%	100.0%

SEMPRA

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Multi-Factor Basic

Calculation for 2028 Forecast

	Operating Revenues	Weighted Percentage	Operating Expenses	Weighted Percentage	Gross Plant & Investment	Weighted Percentage	FTEs	Weighted Percentage	MFBASIC Allocation Rate
FACTOR WEIGHT:									
Weighted Percentage	25.0%		25.0%		25.0%		25.0%		
Operating Company									
SDG&E	5,540	44.2%	2,257	39.2%	45,391	42.2%	3,454	35.8%	40.3%
SoCalGas	7,008	55.8%	3,500	60.8%	39,254	36.5%	6,203	64.2%	54.4%
Infrastructure	-	-	-	-	3,828	3.6%	-	-	0.9%
Sempra Texas Utility	-	-	-	-	19,064	17.7%	-	-	4.4%
Parent Reallocation	-	-	-	-	-	-	-	-	-
Retained	-	-	-	-	-	-	-	-	-
Total	12,548	100.0%	5,757	100.0%	107,537	100.0%	9,657	100.0%	100.0%

Calculation for 2029 Forecast

	Operating Revenues	Weighted Percentage	Operating Expenses	Weighted Percentage	Gross Plant & Investment	Weighted Percentage	FTEs	Weighted Percentage	MFBASIC Allocation Rate
FACTOR WEIGHT:									
Weighted Percentage	25.0%		25.0%		25.0%		25.0%		
Operating Company									
SDG&E	5,516	43.7%	2,289	38.4%	48,103	42.2%	3,400	35.7%	40.0%
SoCalGas	7,113	56.3%	3,675	61.6%	41,614	36.5%	6,118	64.3%	54.7%
Infrastructure	-	-	-	-	4,217	3.7%	-	-	0.9%
Sempra Texas Utility	-	-	-	-	20,143	17.7%	-	-	4.4%
Parent Reallocation	-	-	-	-	-	-	-	-	-
Retained	-	-	-	-	-	-	-	-	-
Total	12,629	100.0%	5,964	100.0%	114,077	100.0%	9,518	100.0%	100.0%

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Multi-Factor Basic

Calculation for 2030 Forecast

	Operating Revenues	Weighted Percentage	Operating Expenses	Weighted Percentage	Gross Plant & Investment	Weighted Percentage	FTEs	Weighted Percentage	MFBASIC Allocation Rate
FACTOR WEIGHT:									
Weighted Percentage	25.0%		25.0%		25.0%		25.0%		
Operating Company									
SDG&E	5,493	43.2%	2,317	37.6%	50,795	42.1%	3,344	35.7%	39.6%
SoCalGas	7,217	56.8%	3,853	62.4%	43,982	36.5%	6,034	64.3%	55.0%
Infrastructure	-	-	-	-	4,605	3.8%	-	-	1.0%
Sempra Texas Utility	-	-	-	-	21,221	17.6%	-	-	4.4%
Parent Reallocation	-	-	-	-	-	-	-	-	-
Retained	-	-	-	-	-	-	-	-	-
Total	12,710	100.0%	6,170	100.0%	120,603	100.0%	9,378	100.0%	100.0%

Calculation for 2031 Forecast

	Operating Revenues	Weighted Percentage	Operating Expenses	Weighted Percentage	Gross Plant & Investment	Weighted Percentage	FTEs	Weighted Percentage	MFBASIC Allocation Rate
FACTOR WEIGHT:									
Weighted Percentage	25.0%		25.0%		25.0%		25.0%		
Operating Company									
SDG&E	5,468	42.7%	2,341	36.7%	53,493	42.1%	3,290	35.6%	39.3%
SoCalGas	7,323	57.3%	4,034	63.3%	46,334	36.4%	5,949	64.4%	55.3%
Infrastructure	-	-	-	-	4,994	3.9%	-	-	1.0%
Sempra Texas Utility	-	-	-	-	22,300	17.5%	-	-	4.4%
Parent Reallocation	-	-	-	-	-	-	-	-	-
Retained	-	-	-	-	-	-	-	-	-
Total	12,791	100.0%	6,375	100.0%	127,121	100.0%	9,239	100.0%	100.0%

Note: Figures may vary due to rounding.

Multi-Factor Basic

COST CENTER WHICH USE THIS METHOD (2025):

1100-0144-Legal Operations

COST CENTERS WHICH USE THIS METHOD (2026 - 2031):

1100-0004-Board of Directors
1100-0047-Financial Reporting
1100-0051-Corporate Accounting
1100-0053-Strategic Planning
1100-0054-Assistant Controller
1100-0080-Regulatory Counsel
1100-0090-SVP Diversity & Community Partnerships
1100-0114-Insurance Risk Management
1100-0126-Executive Projects & Events
1100-0130-Corporate HR
1100-0138-Emergency Management & Business Resumption
1100-0145-Outside Legal
1100-0157-Corporate Sustainability
1100-0205-Ethics & Investigations
1100-0219-Financial Reporting Audit Fees
1100-0268-Talent Development & Engagement
1100-0280-IT Help Desk - Corporate
1100-0342-Financial Systems & Transformation
1100-0347-Technical Accounting, Advisory & Policies
1100-0348-Corporate Compliance
1100-0378-Annual Report

Multi-Factor Split

NARRATIVE DESCRIPTION OF METHOD:

This method allocates costs into two categories: 50% to California Utilities and 50% to other operating companies. Within each separate category, the costs are allocated based on the Multi-Factor Basic percentages. This methodology will not be used subsequent to 2025 due to the realignment of Corporate Center services.

Calculation for 2025 Adjusted Actuals

Operating Company	MFBASIC Allocation Rate	Weighted Percentage	Split Basis	Operating Company Allocations MFSPLIT
SDG&E	34.9%	43.2%		21.6%
SoCalGas	45.9%	56.8%		28.4%
Total Utilities	80.8%	100.0%		50.0%
MultiFactor - Utilities Group Share Percentage			50.0%	
Infrastructure	15.2%	79.2%		39.6%
Sempra Texas Utility	4.0%	20.8%		10.4%
Parent Reallocation	-	-		-
Retained	-	-		-
Total Other operating companies	19.2%	100.0%		50.0%
MultiFactor - Other Group Share Percentage			50.0%	
Total	100.0%		**100.0%**	**100.0%**

Note: Figures may vary due to rounding.

COST CENTERS WHICH USE THIS METHOD:

1100-0051-Corporate Accounting

1100-0053-Strategic Planning

1100-0298-VP Planning

1100-0342-Financial Systems & Transformation

Causal - Audit Health, Safety, & Environmental

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on estimated health, safety, and environmental audit hours by operating company for the coming year. Services attributable to shared Corporate Center functions are reallocated using the Multi-Factor Basic method, resulting in a blended percentage.

Calculation for 2025 Adjusted Actuals

	A		B	(A + B)	
Operating Company	**Audit Hours Estimate**	**2025 MFBASIC Allocation Rate**	**Parent Reallocation Audit Hours using MFBASIC**	**Total Allocable Audit Hours**	**Operating Company Allocations CBAUDHSE**
SDG&E	3,500	34.9%	-	3,500	**48.6%**
SoCalGas	3,700	45.9%	-	3,700	**51.4%**
Infrastructure	-	15.2%	-	-	**-**
Sempra Texas Utility	-	4.0%	-	-	**-**
Parent Reallocation	-	-	-	-	**-**
Retained	-	-	-	-	**-**
Total	7,200	100.0%	-	7,200	**100.0%**

Note: Figures may vary due to rounding.

COST CENTERS WHICH USE THIS METHOD:

1100-0453-Audit - Health, Safety, & Environmental

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Audit Services

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on estimated audit hours by operating company for the coming year. Services attributable to shared Corporate Center functions are reallocated using the Multi-Factor Basic method, resulting in a blended percentage.

Calculation for 2025 Adjusted Actuals

Operating Company	A Audit Hours Estimate	2025 MFBASIC Allocation Rate	B Parent Reallocation Audit Hours using MFBASIC	(A + B) Total Allocable Audit Hours	Operating Company Allocations CBAUDITUS
SDG&E	17,500	34.9%	1,522	19,022	**53.7%**
SoCalGas	9,090	45.9%	2,001	11,091	**31.3%**
Infrastructure	4,460	15.2%	663	5,123	**14.5%**
Sempra Texas Utility	-	4.0%	174	174	**0.5%**
Parent Reallocation	4,360	-	(4,360)	-	**-**
Retained	-	-	-	-	**-**
Total	35,410	100.0%	-	35,410	**100.0%**

Calculation for 2026 Forecast

Operating Company	A Audit Hours Estimate	2026 MFBASIC Allocation Rate	B Parent Reallocation Audit Hours using MFBASIC	(A + B) Total Allocable Audit Hours	Operating Company Allocations CBAUDITUS
SDG&E	22,750	41.9%	1,466	24,216	**64.3%**
SoCalGas	11,385	52.7%	1,843	13,228	**35.1%**
Infrastructure	-	0.9%	30	30	**0.1%**
Sempra Texas Utility	-	4.6%	161	161	**0.4%**
Parent Reallocation	3,500	-	(3,500)	-	**-**
Retained	-	-	-	-	**-**
Total	37,635	100.0%	-	37,635	**100.0%**

Calculation for 2027 Forecast

Operating Company	A Audit Hours Estimate	2027 MFBASIC Allocation Rate	B Parent Reallocation Audit Hours using MFBASIC	(A + B) Total Allocable Audit Hours	Operating Company Allocations CBAUDITUS
SDG&E	22,750	40.7%	1,424	24,174	**64.2%**
SoCalGas	11,385	54.0%	1,890	13,275	**35.3%**
Infrastructure	-	0.9%	30	30	**0.1%**
Sempra Texas Utility	-	4.5%	156	156	**0.4%**
Parent Reallocation	3,500	-	(3,500)	-	**-**
Retained	-	-	-	-	**-**
Total	37,635	100.0%	-	37,635	**100.0%**

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Audit Services

Calculation for 2028 Forecast

Operating Company	A Audit Hours Estimate	2028 MFBASIC Allocation Rate	B Parent Reallocation Audit Hours using MFBASIC	(A + B) Total Allocable Audit Hours	Operating Company Allocations CBAUDITUS
SDG&E	22,750	40.3%	1,412	24,162	**64.2%**
SoCalGas	11,385	54.3%	1,902	13,287	**35.3%**
Infrastructure	-	0.9%	31	31	**0.1%**
Sempra Texas Utility	-	4.4%	155	155	**0.4%**
Parent Reallocation	3,500	-	(3,500)	-	**-**
Retained	-	-	-	-	**-**
Total	37,635	100.0%	-	37,635	**100.0%**

Calculation for 2029 Forecast

Operating Company	A Audit Hours Estimate	2029 MFBASIC Allocation Rate	B Parent Reallocation Audit Hours using MFBASIC	(A + B) Total Allocable Audit Hours	Operating Company Allocations CBAUDITUS
SDG&E	22,750	40.0%	1,400	24,150	**64.2%**
SoCalGas	11,385	54.7%	1,914	13,299	**35.3%**
Infrastructure	-	0.9%	32	32	**0.1%**
Sempra Texas Utility	-	4.4%	155	155	**0.4%**
Parent Reallocation	3,500	-	(3,500)	-	**-**
Retained	-	-	-	-	**-**
Total	37,635	100.0%	-	37,635	**100.0%**

Calculation for 2030 Forecast

Operating Company	A Audit Hours Estimate	2030 MFBASIC Allocation Rate	B Parent Reallocation Audit Hours using MFBASIC	(A + B) Total Allocable Audit Hours	Operating Company Allocations CBAUDITUS
SDG&E	22,750	39.6%	1,387	24,137	**64.1%**
SoCalGas	11,385	55.0%	1,925	13,310	**35.4%**
Infrastructure	-	1.0%	33	33	**0.1%**
Sempra Texas Utility	-	4.4%	154	154	**0.4%**
Parent Reallocation	3,500	-	(3,500)	-	**-**
Retained	-	-	-	-	**-**
Total	37,635	100.0%	-	37,635	**100.0%**

Calculation for 2031 Forecast

Operating Company	A Audit Hours Estimate	2031 MFBASIC Allocation Rate	B Parent Reallocation Audit Hours using MFBASIC	(A + B) Total Allocable Audit Hours	Operating Company Allocations CBAUDITUS
SDG&E	22,750	39.3%	1,375	24,125	**64.1%**
SoCalGas	11,385	55.3%	1,937	13,322	**35.4%**
Infrastructure	-	1.0%	34	34	**0.1%**
Sempra Texas Utility	-	4.4%	153	153	**0.4%**
Parent Reallocation	3,500	-	(3,500)	-	**-**
Retained	-	-	-	-	**-**
Total	37,635	100.0%	-	37,635	**100.0%**

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0041-Audit Services

Causal - Audit Quality Programs

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on estimated quality review audit hours by operating company for the upcoming year. Services attributable to shared Corporate Center functions are reallocated using the Multi-Factor Basic method, resulting in a blended percentage.

Calculation for 2025 Adjusted Actuals

Operating Company	A Audit Hours Estimate	2025 MFBASIC Allocation Rate	B Parent Reallocation Audit Hours using MFBASIC	(A + B) Total Allocable Audit Hours	Operating Company Allocations CBAUDPRO
SDG&E	4,782	34.9%	4,375	9,157	**29.4%**
SoCalGas	2,293	45.9%	5,754	8,047	**25.8%**
Infrastructure	11,588	15.2%	1,906	13,494	**43.2%**
Sempra Texas Utility	-	4.0%	501	501	**1.6%**
Parent Reallocation	12,537	-	(12,537)	-	**-**
Retained	-	-	-	-	**-**
Total	31,200	100.0%	-	31,200	**100.0%**

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0329-Audit, Quality Assurance, and Data Analytics

Causal - Cash Management

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on estimated percentages of volume and time associated with each operating company's funding activities.

Calculation for 2025 Adjusted Actuals

Operating Company	Operating Company Allocations
	CBCASHMGMT
SDG&E	**42.0%**
SoCalGas	**42.0%**
Infrastructure	**12.0%**
Sempra Texas Utility	**1.0%**
Parent Reallocation	**-**
Retained	**3.0%**
Total	**100.0%**

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Cash Management

Calculation for 2026 Forecast

Operating Company	Operating Company Allocations CBCASHMGMT
SDG&E	**45.0%**
SoCalGas	**45.0%**
Infrastructure	**5.0%**
Sempra Texas Utility	**1.0%**
Parent Reallocation	**-**
Retained	**4.0%**
Total	**100.0%**

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Cash Management

Calculation for 2027 Forecast

Operating Company	Operating Company Allocations CBCASHMGMT
SDG&E	45.0%
SoCalGas	45.0%
Infrastructure	5.0%
Sempra Texas Utility	1.0%
Parent Reallocation	-
Retained	4.0%
Total	100.0%

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Cash Management

Calculation for 2028 Forecast

Operating Company	Operating Company Allocations CBCASHMGMT
SDG&E	45.0%
SoCalGas	45.0%
Infrastructure	5.0%
Sempra Texas Utility	1.0%
Parent Reallocation	-
Retained	4.0%
Total	100.0%

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Cash Management

Calculation for 2029 Forecast

Operating Company	Operating Company Allocations CBCASHMGMT
SDG&E	45.0%
SoCalGas	45.0%
Infrastructure	5.0%
Sempra Texas Utility	1.0%
Parent Reallocation	-
Retained	4.0%
Total	100.0%

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Cash Management

Calculation for 2030 Forecast

Operating Company	Operating Company Allocations CBCASHMGMT
SDG&E	45.0%
SoCalGas	45.0%
Infrastructure	5.0%
Sempra Texas Utility	1.0%
Parent Reallocation	-
Retained	4.0%
Total	100.0%

Causal - Cash Management

Calculation for 2031 Forecast

Operating Company	Operating Company Allocations CBCASHMGMT
SDG&E	45.0%
SoCalGas	45.0%
Infrastructure	5.0%
Sempra Texas Utility	1.0%
Parent Reallocation	-
Retained	4.0%
Total	100.0%

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:
1100-0113-Cash Management

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Security System

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on the number of Security System card readers (CCURE) used by each operating company. Card readers attributable to shared Corporate Center functions are reallocated using the Multi-factor Basic method, resulting in a blended percentage.

This method also applies to Corporate Security Operation Center (CSOC) depreciation.

Calculation for 2025 Adjusted Actuals

Operating Company	A Card Readers	2025 MFBASIC Allocation Rate	B Parent Reallocation Card Readers using MFBASIC	(A + B) Total Allocable Card Readers	Operating Company Allocations CBCCURE
SDG&E	53	34.9%	2	55	**55.4%**
SoCalGas	37	45.9%	3	40	**40.0%**
Infrastructure	3	15.2%	1	4	**4.3%**
Sempra Texas Utility	-	4.0%	-	-	**0.2%**
Parent Reallocation	6	-	(6)	-	**-**
Retained	-	-	-	-	**-**
Total	100	100.0%	-	100	**100.0%**

Calculation for 2026 Forecast

Operating Company	A Card Readers	2026 MFBASIC Allocation Rate	B Parent Reallocation Card Readers using MFBASIC	(A + B) Total Allocable Card Readers	Operating Company Allocations CBCCURE
SDG&E	51	41.9%	3	54	**54.1%**
SoCalGas	40	52.7%	3	43	**43.1%**
Infrastructure	2	0.9%	-	3	**2.5%**
Sempra Texas Utility	-	4.6%	-	-	**0.3%**
Parent Reallocation	7	-	(7)	-	**-**
Retained	-	-	-	-	**-**
Total	100	100.0%	-	100	**100.0%**

Calculation for 2027 Forecast

Operating Company	A Card Readers	2027 MFBASIC Allocation Rate	B Parent Reallocation Card Readers using MFBASIC	(A + B) Total Allocable Card Readers	Operating Company Allocations CBCCURE
SDG&E	51	40.7%	3	54	**54.0%**
SoCalGas	40	54.0%	4	43	**43.2%**
Infrastructure	2	0.9%	-	3	**2.5%**
Sempra Texas Utility	-	4.5%	-	-	**0.3%**
Parent Reallocation	7	-	(7)	-	**-**
Retained	-	-	-	-	**-**
Total	100	100.0%	-	100	**100.0%**

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Security System

Calculation for 2028 Forecast

Operating Company	A Card Readers	2028 MFBASIC Allocation Rate	B Parent Reallocation Card Readers using MFBASIC	(A + B) Total Allocable Card Readers	Operating Company Allocations CBCCURE
SDG&E	51	40.3%	3	54	**54.0%**
SoCalGas	40	54.3%	4	43	**43.2%**
Infrastructure	2	0.9%	-	3	**2.5%**
Sempra Texas Utility	-	4.4%	-	-	**0.3%**
Parent Reallocation	7	-	(7)	-	**-**
Retained	-	-	-	-	**-**
Total	100	100.0%	-	100	**100.0%**

Calculation for 2029 Forecast

Operating Company	A Card Readers	2029 MFBASIC Allocation Rate	B Parent Reallocation Card Readers using MFBASIC	(A + B) Total Allocable Card Readers	Operating Company Allocations CBCCURE
SDG&E	51	40.0%	3	54	**54.0%**
SoCalGas	40	54.7%	4	43	**43.2%**
Infrastructure	2	0.9%	-	3	**2.5%**
Sempra Texas Utility	-	4.4%	-	-	**0.3%**
Parent Reallocation	7	-	(7)	-	**-**
Retained	-	-	-	-	**-**
Total	100	100.0%	-	100	**100.0%**

Causal - Security System

Calculation for 2030 Forecast

Operating Company	A Card Readers	2030 MFBASIC Allocation Rate	B Parent Reallocation Card Readers using MFBASIC	(A + B) Total Allocable Card Readers	Operating Company Allocations CBCCURE
SDG&E	51	39.6%	3	54	**54.0%**
SoCalGas	40	55.0%	4	43	**43.2%**
Infrastructure	2	1.0%	-	3	**2.5%**
Sempra Texas Utility	-	4.4%	-	-	**0.3%**
Parent Reallocation	7	-	(7)	-	**-**
Retained	-	-	-	-	**-**
Total	100	100.0%	-	100	**100.0%**

Calculation for 2031 Forecast

Operating Company	A Card Readers	2031 MFBASIC Allocation Rate	B Parent Reallocation Card Readers using MFBASIC	(A + B) Total Allocable Card Readers	Operating Company Allocations CBCCURE
SDG&E	51	39.3%	3	54	**53.9%**
SoCalGas	40	55.3%	4	43	**43.2%**
Infrastructure	2	1.0%	-	3	**2.5%**
Sempra Texas Utility	-	4.4%	-	-	**0.3%**
Parent Reallocation	7	-	(7)	-	**-**
Retained	-	-	-	-	**-**
Total	100	100.0%	-	100	**100.0%**

Note: Figures may vary due to rounding.

COST CENTERS WHICH USE THIS METHOD:

1100-0133-Corporate Security (using Internal Order 6316980-Physical Security Management System)

1100-0248-Depreciation & Amortization (using Internal Order 6630440-Mission CSOC-Security and 6630541-Asset Usage - CCURE 9000 Security System)

NARRATIVE DESCRIPTION OF METHOD:

As part of the annual re-evaluation of allocation methodologies and to better align costs with services provided, this method was modified so that allocations are based on estimated man-hours for transportation services and call-in security support provided to Officers and Executives by operating company. Estimated man-hours are calculated using prior-year security officer hours recorded in the timekeeping system.

In 2025 and prior, allocations were based on the number of dedicated drivers. The CEO represented 50% of the associated costs and were retained, 25% of the associated costs were assumed to support Sempra Infrastructure, and 12.5% of the costs were allocated to SDG&E and 12.5% of the costs were allocated to SoCalGas.

Calculation for 2025 Adjusted Actuals

Operating Company	Operating Company Allocations CBEXECSEC
SDG&E	**12.5%**
SoCalGas	**12.5%**
Infrastructure	**25.0%**
Sempra Texas Utility	**-**
Parent Reallocation	**-**
Retained	**50.0%**
Total	**100.0%**

Calculation for 2026 Forecast

Operating Company	Operating Company Allocations CBEXECSEC
SDG&E	18.8%
SoCalGas	29.5%
Infrastructure	34.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	17.7%
Total	100.0%

Calculation for 2027 Forecast

Operating Company	Operating Company Allocations CBEXECSEC
SDG&E	32.8%
SoCalGas	43.5%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	23.7%
Total	100.0%

Calculation for 2028 Forecast

Operating Company	Operating Company Allocations CBEXECSEC
SDG&E	32.8%
SoCalGas	43.5%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	23.7%
Total	100.0%

Calculation for 2029 Forecast

Operating Company	Operating Company Allocations CBEXECSEC
SDG&E	32.8%
SoCalGas	43.5%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	23.7%
Total	100.0%

Causal - Executive Security

Calculation for 2030 Forecast

Operating Company	Operating Company Allocations CBEXECSEC
SDG&E	32.8%
SoCalGas	43.5%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	23.7%
Total	100.0%

Calculation for 2031 Forecast

Operating Company	Operating Company Allocations CBEXECSEC
SDG&E	32.8%
SoCalGas	43.5%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	23.7%
Total	100.0%

Note: Figures may vary due to rounding.

COST CENTERS WHICH USE THIS METHOD:

1100-0275-Executive Security

1100-0248-Depreciation & Amortization (using Internal Order 6630480-Executive Security Vehicles)

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Financial Leadership Program (FLP)

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on estimated Financial Leadership Program (FLP) headcount assigned to each operation company. FLPs supporting shared Corporate Center functions are reallocated using the Multi-factor Basic, method resulting in a blended percentage.

Calculation for 2025 Adjusted Actuals

	A		B	(A + B)	
Operating Company	**FLP Headcount**	**2025 MFBASIC Allocation Rate**	**Parent Reallocation FLP Headcount using MFBASIC**	**Total Allocable Headcount**	**Operating Company Allocations CBFLP**
SDG&E	5	34.9%	4	9	**55.2%**
SoCalGas	-	45.9%	5	5	**31.6%**
Infrastructure	-	15.2%	2	2	**10.5%**
Sempra Texas Utility	-	4.0%	-	-	**2.8%**
Parent Reallocation	11	-	(11)	-	**-**
Retained	-	-	-	-	**-**
Total	16	100.0%	-	16	**100.0%**

Causal - Financial Leadership Program (FLP)

Calculation for 2026 Forecast

Operating Company	A FLP Headcount	2026 MFBASIC Allocation Rate	B Parent Reallocation FLP Headcount using MFBASIC	(A + B) Total Allocable Headcount	Operating Company Allocations CBFLP
SDG&E	5	41.9%	3	8	**64.2%**
SoCalGas	-	52.7%	4	4	**32.4%**
Infrastructure	-	0.9%	-	-	**0.5%**
Sempra Texas Utility	-	4.6%	-	-	**2.8%**
Parent Reallocation	8	-	(8)	-	**-**
Retained	-	-	-	-	**-**
Total	13	100.0%	-	13	**100.0%**

Calculation for 2027 Forecast

Operating Company	A FLP Headcount	2027 MFBASIC Allocation Rate	B Parent Reallocation FLP Headcount using MFBASIC	(A + B) Total Allocable Headcount	Operating Company Allocations CBFLP
SDGE	5	40.7%	3	8	**63.5%**
SoCalGas	-	54.0%	4	4	**33.2%**
Infrastructure	-	0.9%	-	-	**0.5%**
Sempra Texas Utility	-	4.5%	-	-	**2.7%**
Parent Reallocation	8	-	(8)	-	**-**
Retained	-	-	-	-	**-**
Total	13	100.0%	-	13	**100.0%**

Causal - Financial Leadership Program (FLP)

Calculation for 2028 Forecast

Operating Company	A FLP Headcount	2028 MFBASIC Allocation Rate	B Parent Reallocation FLP Headcount using MFBASIC	(A + B) Total Allocable Headcount	Operating Company Allocations CBFLP
SDG&E	5	40.3%	3	8	**63.3%**
SoCalGas	-	54.3%	4	4	**33.4%**
Infrastructure	-	0.9%	-	-	**0.5%**
Sempra Texas Utility	-	4.4%	-	-	**2.7%**
Parent Reallocation	8	-	(8)	-	**-**
Retained	-	-	-	-	**-**
Total	13	100.0%	-	13	**100.0%**

Calculation for 2029 Forecast

Operating Company	A FLP Headcount	2029 MFBASIC Allocation Rate	B Parent Reallocation FLP Headcount using MFBASIC	(A + B) Total Allocable Headcount	Operating Company Allocations CBFLP
SDG&E	5	40.0%	3	8	**63.1%**
SoCalGas	-	54.7%	4	4	**33.6%**
Infrastructure	-	0.9%	-	-	**0.6%**
Sempra Texas Utility	-	4.4%	-	-	**2.7%**
Parent Reallocation	8	-	(8)	-	**-**
Retained	-	-	-	-	**-**
Total	13	100.0%	-	13	**100.0%**

Causal - Financial Leadership Program (FLP)

Calculation for 2030 Forecast

Operating Company	A FLP Headcount	2030 MFBASIC Allocation Rate	B Parent Reallocation FLP Headcount using MFBASIC	(A + B) Total Allocable Headcount	Operating Company Allocations CBFLP
SDG&E	5	39.6%	3	8	**62.9%**
SoCalGas	-	55.0%	4	4	**33.9%**
Infrastructure	-	1.0%	-	-	**0.6%**
Sempra Texas Utility	-	4.4%	-	-	**2.7%**
Parent Reallocation	8	-	(8)	-	**-**
Retained	-	-	-	-	**-**
Total	13	100.0%	-	13	**100.0%**

Calculation for 2031 Forecast

Operating Company	A FLP Headcount	2031 MFBASIC Allocation Rate	B Parent Reallocation FLP Headcount using MFBASIC	(A + B) Total Allocable Headcount	Operating Company Allocations CBFLP
SDG&E	5	39.3%	3	8	**62.6%**
SoCal Gas	-	55.3%	4	4	**34.1%**
Infrastructure	-	1.0%	-	-	**0.6%**
Sempra Texas Utility	-	4.4%	-	-	**2.7%**
Parent Reallocation	8	-	(8)	-	**-**
Retained	-	-	-	-	**-**
Total	13	100.0%	-	13	**100.0%**

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0340-Audit Services and FLP Program

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - FTEs

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on the number of Full-Time Equivalents (FTEs) by operating company. FTEs include Infrastructure employees at HQ and exclude employees at other locations that do not receive shared Corporate Center HR services. Shared Corporate Center FTEs are reallocated using the Multi-Factor Basic method, resulting in a blended rate.

Calculation for 2025 Adjusted Actuals

Operating Company	A Actual FTEs	2025 MFBASIC Allocation Rate	B Parent Reallocation FTEs using MFBASIC	(A + B) Total Allocable FTEs	Operating Company Allocations CBFTE
SDG&E	3,753	34.9%	105	3,858	**34.1%**
SoCalGas	6,704	45.9%	138	6,842	**60.5%**
Infrastructure	548	15.2%	46	594	**5.3%**
Sempra Texas Utility	-	4.0%	12	12	**0.1%**
Parent Reallocation	301	-	(301)	-	**-**
Retained	-	-	-	-	**-**
Total	11,306	100.0%	-	11,306	**100.0%**

Calculation for 2026 Forecast

Operating Company	A Actual FTEs	2026 MFBASIC Allocation Rate	B Parent Reallocation FTEs using MFBASIC	(A + B) Total Allocable FTEs	Operating Company Allocations CBFTE
SDG&E	3,455	41.9%	123	3,578	**36.5%**
SoCalGas	6,055	52.7%	154	6,209	**63.3%**
Infrastructure	-	0.9%	3	3	**-**
Sempra Texas Utility	-	4.6%	13	13	**0.1%**
Parent Reallocation	293	-	(293)	-	**-**
Retained	-	-	-	-	**-**
Total	9,803	100.0%	-	9,803	**100.0%**

Calculation for 2027 Forecast

Operating Company	A Actual FTEs	2027 MFBASIC Allocation Rate	B Parent Reallocation FTEs using MFBASIC	(A + B) Total Allocable FTEs	Operating Company Allocations CBFTE
SDG&E	3,455	40.7%	119	3,574	**36.5%**
SoCalGas	6,055	54.0%	158	6,213	**63.4%**
Infrastructure	-	0.9%	2	2	**-**
Sempra Texas Utility	-	4.5%	13	13	**0.1%**
Parent Reallocation	293	-	(293)	-	**-**
Retained	-	-	-	-	**-**
Total	9,803	100.0%	-	9,803	**100.0%**

Calculation for 2028 Forecast

Operating Company	A Actual FTEs	2028 MFBASIC Allocation Rate	B Parent Reallocation FTEs using MFBASIC	(A + B) Total Allocable FTEs	Operating Company Allocations CBFTE
SDG&E	3,455	40.3%	118	3,573	**36.4%**
SoCalGas	6,055	54.3%	159	6,214	**63.4%**
Infrastructure	-	0.9%	3	3	**-**
Sempra Texas Utility	-	4.4%	13	13	**0.1%**
Parent Reallocation	293	-	(293)	-	**-**
Retained	-	-	-	-	**-**
Total	9,803	100.0%	-	9,803	**100.0%**

Calculation for 2029 Forecast

Operating Company	A Actual FTEs	2029 MFBASIC Allocation Rate	B Parent Reallocation FTEs using MFBASIC	(A + B) Total Allocable FTEs	Operating Company Allocations CBFTE
SDG&E	3,455	40.0%	117	3,572	**36.4%**
SoCalGas	6,055	54.7%	160	6,215	**63.4%**
Infrastructure	-	0.9%	3	3	**-**
Sempra Texas Utility	-	4.4%	13	13	**0.1%**
Parent Reallocation	293	-	(293)	-	**-**
Retained	-	-	-	-	**-**
Total	9,803	100.0%	-	9,803	**100.0%**

Calculation for 2030 Forecast

Operating Company	A Actual FTEs	2030 MFBASIC Allocation Rate	B Parent Reallocation FTEs using MFBASIC	(A + B) Total Allocable FTEs	Operating Company Allocations CBFTE
SDG&E	3,455	39.6%	116	3,571	**36.4%**
SoCalGas	6,055	55.0%	161	6,216	**63.4%**
Infrastructure	-	1.0%	3	3	**-**
Sempra Texas Utility	-	4.4%	13	13	**0.1%**
Parent Reallocation	293	-	(293)	-	**-**
Retained	-	-	-	-	**-**
Total	9,803	100.0%	-	9,803	**100.0%**

Calculation for 2031 Forecast

Operating Company	A Actual FTEs	2031 MFBASIC Allocation Rate	B Parent Reallocation FTEs using MFBASIC	(A + B) Total Allocable FTEs	Operating Company Allocations CBFTE
SDG&E	3,455	39.3%	115	3,570	**36.4%**
SoCalGas	6,055	55.3%	162	6,217	**63.4%**
Infrastructure	-	1.0%	3	3	**-**
Sempra Texas Utility	-	4.4%	13	13	**0.1%**
Parent Reallocation	293	-	(293)	-	**-**
Retained	-	-	-	-	**-**
Total	9,803	100.0%	-	9,803	**100.0%**

Note: Figures may vary due to rounding.

COST CENTERS WHICH USE THIS METHOD:

1100-0057-Payroll Services

1100-0131-HR Systems & Data

1100-0134-Benefits

1100-0135-Compensation & Trusts

1100-0137-HR Accounting

1100-0193-Employee Benefit Plan Financial Reporting

Causal - Executive FTEs

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on a weighted average of the number of participating officers at the Executive, Vice President, and Director levels. Executives are weighted at 75%, with Directors and Vice Presidents weighted at 25%. Corporate Center officers are reallocated using the Multi-Factor Basic method, resulting in a blended percentage

Calculation for 2025 Adjusted Actuals

Operating Company	A Executive FTEs	B VP & Director FTEs	C Weighted Average (A x 75%) + (B x 25%)	2025 MFBASIC Allocation Rate	D Parent Reallocation FTEs using MFBASIC	(C + D) Total Allocable Officers FTEs	Operating Company Allocations CBFTEEXEC
SDG&E	7.0	81.0	25.5	34.9%	7.5	33.0	**31.8%**
SoCalGas	12.0	90.0	31.5	45.9%	9.9	41.4	**39.9%**
Infrastructure	7.0	80.0	25.3	15.2%	3.3	28.5	**27.5%**
Sempra Texas Utility	-	-	-	4.0%	0.9	0.9	**0.8%**
Parent Reallocation	6.0	68.0	21.5	-	(21.5)	-	**-**
Retained	-	-	-	-	-	-	**-**
Total	32.0	319.0	103.8	100.0%	-	103.8	**100.0%**

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Executive FTEs

Calculation for 2026 Forecast

Operating Company	A Executive FTEs	B VP & Director FTEs	C Weighted Average (A x 75%) + (B x 25%)	2026 MFBASIC Allocation Rate	D Parent Reallocation FTEs using MFBASIC	(C + D) Total Allocable Officers FTEs	Operating Company Allocations CBFTEEXEC
SDG&E	10.0	53.0	20.8	41.9%	6.1	26.8	**34.5%**
SoCalGas	5.0	66.0	20.3	52.7%	7.6	27.9	**35.9%**
Infrastructure	6.0	71.0	22.3	0.9%	0.1	22.4	**28.8%**
Sempra Texas Utility	-	-	-	4.6%	0.7	0.7	**0.9%**
Parent Reallocation	5.0	43.0	14.5	-	(14.5)	-	**-**
Retained	-	-	-	-	-	-	**-**
Total	26.0	233.0	77.8	100.0%	-	77.8	**100.0%**

Calculation for 2027 Forecast

Operating Company	A Executive FTEs	B VP & Director FTEs	C Weighted Average (A x 75%) + (B x 25%)	2027 MFBASIC Allocation Rate	D Parent Reallocation FTEs using MFBASIC	(C + D) Total Allocable Officers FTEs	Operating Company Allocations CBFTEEXEC
SDG&E	10.0	53.0	20.8	40.7%	5.9	26.7	**34.3%**
SoCalGas	5.0	66.0	20.3	54.0%	7.8	28.1	**36.1%**
Infrastructure	6.0	71.0	22.3	0.9%	0.1	22.4	**28.8%**
Sempra Texas Utility	-	-	-	4.5%	0.6	0.6	**0.8%**
Parent Reallocation	5.0	43.0	14.5	-	(14.5)	-	**-**
Retained	-	-	-	-	-	-	**-**
Total	26.0	233.0	77.8	100.0%	-	77.8	**100.0%**

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Executive FTEs

Calculation for 2028 Forecast

Operating Company	A Executive FTEs	B VP & Director FTEs	C Weighted Average (A x 75%) + (B x 25%)	2028 MFBASIC Allocation Rate	D Parent Reallocation FTEs using MFBASIC	(C + D) Total Allocable Officers FTEs	Operating Company Allocations CBFTEEXEC
SDG&E	10.0	53.0	20.8	40.3%	5.8	26.6	**34.2%**
SoCalGas	5.0	66.0	20.3	54.3%	7.9	28.1	**36.2%**
Infrastructure	6.0	71.0	22.3	0.9%	0.1	22.4	**28.8%**
Sempra Texas Utility	-	-	-	4.4%	0.6	0.6	**0.8%**
Parent Reallocation	5.0	43.0	14.5	-	(14.5)	-	**-**
Retained	-	-	-	-	-	-	**-**
Total	26.0	233.0	77.8	100.0%	-	77.8	**100.0%**

Calculation for 2029 Forecast

Operating Company	A Executive FTEs	B VP & Director FTEs	C Weighted Average (A x 75%) + (B x 25%)	2029 MFBASIC Allocation Rate	D Parent Reallocation FTEs using MFBASIC	(C + D) Total Allocable Officers FTEs	Operating Company Allocations CBFTEEXEC
SDG&E	10.0	53.0	20.8	40.0%	5.8	26.5	**34.1%**
SoCalGas	5.0	66.0	20.3	54.7%	7.9	28.2	**36.2%**
Infrastructure	6.0	71.0	22.3	0.9%	0.1	22.4	**28.8%**
Sempra Texas Utility	-	-	-	4.4%	0.6	0.6	**0.8%**
Parent Reallocation	5.0	43.0	14.5	-	(14.5)	-	**-**
Retained	-	-	-	-	-	-	**-**
Total	26.0	233.0	77.8	100.0%	-	77.8	**100.0%**

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Executive FTEs

Calculation for 2030 Forecast

Operating Company	A Executive FTEs	B VP & Director FTEs	C Weighted Average (A x 75%) + (B x 25%)	2030 MFBASIC Allocation Rate	D Parent Reallocation FTEs using MFBASIC	(C + D) Total Allocable Officers FTEs	Operating Company Allocations CBFTEEXEC
SDG&E	10.0	53.0	20.8	39.6%	5.7	26.5	**34.1%**
SoCalGas	5.0	66.0	20.3	55.0%	8.0	28.2	**36.3%**
Infrastructure	6.0	71.0	22.3	1.0%	0.1	22.4	**28.8%**
Sempra Texas Utility	-	-	-	4.4%	0.6	0.6	**0.8%**
Parent Reallocation	5.0	43.0	14.5	-	(14.5)	-	**-**
Retained	-	-	-	-	-	-	**-**
Total	26.0	233.0	77.8	100.0%	-	77.8	**100.0%**

Calculation for 2031 Forecast

Operating Company	A Executive FTEs	B VP & Director FTEs	C Weighted Average (A x 75%) + (B x 25%)	2031 MFBASIC Allocation Rate	D Parent Reallocation FTEs using MFBASIC	(C + D) Total Allocable Officers FTEs	Operating Company Allocations CBFTEEXEC
SDG&E	10.0	53.0	20.8	39.3%	5.7	26.4	**34.0%**
SoCalGas	5.0	66.0	20.3	55.3%	8.0	28.3	**36.4%**
Infrastructure	6.0	71.0	22.3	1.0%	0.1	22.4	**28.8%**
Sempra Texas Utility	-	-	-	4.4%	0.6	0.6	**0.8%**
Parent Reallocation	5.0	43.0	14.5	-	(14.5)	-	**-**
Retained	-	-	-	-	-	-	**-**
Total	26.0	233.0	77.8	100.0%	-	77.8	**100.0%**

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0136-Compensation

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - HQ Occupancy

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on square footage directly occupied by each operating company. Space occupied by shared Corporate Center functions is reallocated using the Multi-Factor Basic method, resulting in a blended rate. Space occupied by executives and departments with costs excluded from the GRC under AB1167 is retained. Amenity floors and parking spaces in the HQ are also retained, as they benefit all occupants ratably

Calculation for 2025 Adjusted Actuals

	A		B	(A + B)	
Operating Company	**HQ Square Footage**	**2025 MFBASIC Allocation Rate**	**Parent Reallocation Square Footage using MFBASIC**	**Total Allocable Square Footage**	**Operating Company Allocations CBHQNEW**
SDG&E	37,225	34.9%	44,682	81,907	**32.1%**
SoCalGas	282	45.9%	58,766	59,048	**23.1%**
Infrastructure	77,585	15.2%	19,461	97,046	**38.0%**
Sempra Texas Utility	-	4.0%	5,121	5,121	**2.0%**
Parent Reallocation	128,030	-	(128,030)	-	**-**
Retained	12,020	-	-	12,020	**4.7%**
Total	255,142	100.0%	-	255,142	**100.0%**

Calculation for 2026 Forecast

Operating Company	A HQ Square Footage	2026 MFBASIC Allocation Rate	B Parent Reallocation Square Footage using MFBASIC	(A + B) Total Allocable Square Footage	Operating Company Allocations CBHQNEW
SDG&E	42,317	41.9%	45,447	87,764	**33.4%**
SoCalGas	307	52.7%	57,154	57,461	**21.9%**
Infrastructure	79,310	0.9%	936	80,246	**30.5%**
Sempra Texas Utility	-	4.6%	4,986	4,986	**1.9%**
Parent Reallocation	108,523	-	(108,523)	-	**-**
Retained	32,345	-	-	32,345	**12.3%**
Total	262,802	100.0%	-	262,802	**100.0%**

Calculation for 2027 Forecast

Operating Company	A HQ Square Footage	2027 MFBASIC Allocation Rate	B Parent Reallocation Square Footage using MFBASIC	(A + B) Total Allocable Square Footage	Operating Company Allocations CBHQNEW
SDG&E	42,317	40.7%	44,159	86,476	**32.9%**
SoCalGas	307	54.0%	58,608	58,915	**22.4%**
Infrastructure	79,310	0.9%	924	80,234	**30.5%**
Sempra Texas Utility	-	4.5%	4,832	4,832	**1.8%**
Parent Reallocation	108,523	-	(108,523)	-	**-**
Retained	32,345	-	-	32,345	**12.3%**
Total	262,802	100.0%	-	262,802	**100.0%**

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CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - HQ Occupancy

Calculation for 2028 Forecast

	A		B	(A + B)	
Operating Company	**HQ Square Footage**	**2028 MFBASIC Allocation Rate**	**Parent Reallocation Square Footage using MFBASIC**	**Total Allocable Square Footage**	**Operating Company Allocations CBHQNEW**
SDG&E	121,627	40.3%	43,770	165,397	**62.9%**
SoCalGas	307	54.3%	58,977	59,284	**22.6%**
Infrastructure	-	0.9%	966	966	**0.4%**
Sempra Texas Utility	-	4.4%	4,810	4,810	**1.8%**
Parent Reallocation	108,523	-	(108,523)	-	**-**
Retained	32,345	-	-	32,345	**12.3%**
Total	262,802	100.0%	-	262,802	**100.0%**

Calculation for 2029 Forecast

	A		B	(A + B)	
Operating Company	**HQ Square Footage**	**2029 MFBASIC Allocation Rate**	**Parent Reallocation Square Footage using MFBASIC**	**Total Allocable Square Footage**	**Operating Company Allocations CBHQNEW**
SDG&E	121,627	40.0%	43,395	165,022	**62.8%**
SoCalGas	307	54.7%	59,335	59,642	**22.7%**
Infrastructure	-	0.9%	1,003	1,003	**0.4%**
Sempra Texas Utility	-	4.4%	4,791	4,791	**1.8%**
Parent Reallocation	108,523	-	(108,523)	-	**-**
Retained	32,345	-	-	32,345	**12.3%**
Total	262,802	100.0%	-	262,802	**100.0%**

Calculation for 2030 Forecast

Operating Company	A HQ Square Footage	2030 MFBASIC Allocation Rate	B Parent Reallocation Square Footage using MFBASIC	(A + B) Total Allocable Square Footage	Operating Company Allocations CBHQNEW
SDG&E	121,627	39.6%	43,015	164,642	**62.6%**
SoCalGas	307	55.0%	59,698	60,005	**22.8%**
Infrastructure	-	1.0%	1,036	1,036	**0.4%**
Sempra Texas Utility	-	4.4%	4,774	4,774	**1.8%**
Parent Reallocation	108,523	-	(108,523)	-	**-**
Retained	32,345	-	-	32,345	**12.3%**
Total	262,802	100.0%	-	262,802	**100.0%**

Calculation for 2031 Forecast

Operating Company	A HQ Square Footage	2031 MFBASIC Allocation Rate	B Parent Reallocation Square Footage using MFBASIC	(A + B) Total Allocable Square Footage	Operating Company Allocations CBHQNEW
SDG&E	121,627	39.3%	42,639	164,266	**62.5%**
SoCalGas	307	55.3%	60,059	60,366	**23.0%**
Infrastructure	-	1.0%	1,066	1,066	**0.4%**
Sempra Texas Utility	-	4.4%	4,759	4,759	**1.8%**
Parent Reallocation	108,523	-	(108,523)	-	**-**
Retained	32,345	-	-	32,345	**12.3%**
Total	262,802	100.0%	-	262,802	**100.0%**

Note: Figures may vary due to rounding.

Causal - HQ Occupancy

COST CENTERS WHICH USE THIS METHOD:

1100-0032-HQ Rent Expense & Other Expense

1100-0248-Depreciation & Amortization (using Internal Order 6630561-Asset Usage - HQ New Sempra Tis)

1100-0307-Ricoh Leases

1100-0311-Property Taxes

Causal - HQ Security

NARRATIVE DESCRIPTION OF METHOD:

As part of the annual re-evaluation of allocation methodologies and to better align costs with services provided, this methodology was modified so that Corporate Security costs are allocated using the Causal-FTE method (CBFTE), except for the HQ guard service plan, which is allocated based on the ratio of employees occupying the HQ space (distributed HQ FTEs). Guard service plan amounts attributed to Corporate Center FTEs are reallocated using the Causal – Security System method (CBCCURE), resulting in a blended percentage.
In 2025 and prior, Guard service plan amounts attributed to Corporate Center FTEs were reallocated using the Multi-Factor Basic method.

Calculation for 2025 Adjusted Actuals

Operating Company	A Corp Security Plan (Excluding HQ Guard) using CBFTE	2025 CBFTE Allocation Rate	Distributed HQ FTEs	B HQ Guard Service Plan using HQ FTEs	2025 MFBASIC Allocation Rate	C Parent Reallocation HQ Guard using MFBASIC	(A + B + C) Total Allocable Corp Security Plan (Including HQ Guard)	Operating Company Allocations CBHQSEC
SDG&E	1,098,225	34.1%	134	246,842	34.9%	212,798	1,557,865	**33.7%**
SoCalGas	1,948,463	60.5%	1	1,842	45.9%	279,869	2,230,174	**48.3%**
Infrastructure	170,692	5.3%	283	521,316	15.2%	92,680	784,687	**17.0%**
Sempra Texas Utility	3,221	0.1%	-	-	4.0%	24,389	27,610	**0.6%**
Parent Reallocation	-	-	331	609,737	-	(609,737)	-	**-**
Retained	-	-	11	20,263	-	-	20,263	**0.4%**
Total	3,220,600	100.0%	760	1,400,000	100.0%	-	4,620,600	**100.0%**

Causal - HQ Security

Calculation for 2026 Forecast

Operating Company	A Corp Security Plan (Excluding HQ Guard) using CBFTE	2026 CBFTE Allocation Rate	Distributed HQ FTEs	B HQ Guard Service Plan using HQ FTEs	2026 CBCCURE Allocation Rate	C Parent Reallocation HQ Guard using CBCCURE	(A + B + C) Total Allocable Corp Security Plan (Including HQ Guard)	Operating Company Allocations CBHQSEC
SDG&E	379,276	36.5%	110	199,978	54.1%	324,678	903,932	**37.7%**
SoCalGas	658,255	63.3%	2	3,636	43.1%	258,418	920,309	**38.4%**
Infrastructure	268	-	290	527,216	2.5%	15,037	542,520	**22.6%**
Sempra Texas Utility	1,427	0.1%	-	-	0.3%	1,803	3,230	**0.1%**
Parent Reallocation	-	-	330	599,935	-	(599,935)	-	**-**
Retained	-	-	15	27,270	-	-	27,270	**1.1%**
Total	1,039,226	100.0%	747	1,358,035	100.0%	-	2,397,261	**100.0%**

Calculation for 2027 Forecast

Operating Company	A Corp Security Plan (Excluding HQ Guard) using CBFTE	2027 CBFTE Allocation Rate	Distributed HQ FTEs	B HQ Guard Service Plan using HQ FTEs	2027 CBCCURE Allocation Rate	C Parent Reallocation HQ Guard using CBCCURE	(A + B + C) Total Allocable Corp Security Plan (Including HQ Guard)	Operating Company Allocations CBHQSEC
SDG&E	378,907	36.5%	110	199,978	54.0%	324,212	903,098	**37.7%**
SoCalGas	658,671	63.4%	2	3,636	43.2%	258,944	921,251	**38.4%**
Infrastructure	264	-	290	527,216	2.5%	15,032	542,513	**22.6%**
Sempra Texas Utility	1,383	0.1%	-	-	0.3%	1,747	3,130	**0.1%**
Parent Reallocation	-	-	330	599,935	-	(599,935)	-	**-**
Retained	-	-	15	27,270	-	-	27,270	**1.1%**
Total	1,039,226	100.0%	747	1,358,035	100.0%	-	2,397,261	**100.0%**

Causal - HQ Security

Calculation for 2028 Forecast

Operating Company	A Corp Security Plan (Excluding HQ Guard) using CBFTE	2028 CBFTE Allocation Rate	Distributed HQ FTEs	B HQ Guard Service Plan using HQ FTEs	2028 CBCCURE Allocation Rate	C Parent Reallocation HQ Guard using CBCCURE	(A + B + C) Total Allocable Corp Security Plan (Including HQ Guard)	Operating Company Allocations CBHQSEC
SDG&E	378,796	36.4%	110	326,879	54.0%	529,719	1,235,394	**51.5%**
SoCalGas	658,777	63.4%	2	5,943	43.2%	423,480	1,088,201	**45.4%**
Infrastructure	276	-	-	-	2.5%	24,596	24,873	**1.0%**
Sempra Texas Utility	1,377	0.1%	-	-	0.3%	2,842	4,219	**0.2%**
Parent Reallocation	-	-	330	980,638	-	(980,638)	-	**-**
Retained	-	-	15	44,574	-	-	44,574	**1.9%**
Total	1,039,226	100.0%	457	1,358,035	100.0%	-	2,397,261	**100.0%**

Calculation for 2029 Forecast

Operating Company	A Corp Security Plan (Excluding HQ Guard) using CBFTE	2029 CBFTE Allocation Rate	Distributed HQ FTEs	B HQ Guard Service Plan using HQ FTEs	2029 CBCCURE Allocation Rate	C Parent Reallocation HQ Guard using CBCCURE	(A + B + C) Total Allocable Corp Security Plan (Including HQ Guard)	Operating Company Allocations CBHQSEC
SDG&E	378,688	36.4%	110	326,879	54.0%	529,497	1,235,064	**51.5%**
SoCalGas	658,879	63.4%	2	5,943	43.2%	423,692	1,088,515	**45.4%**
Infrastructure	287	-	-	-	2.5%	24,618	24,905	**1.0%**
Sempra Texas Utility	1,371	0.1%	-	-	0.3%	2,831	4,202	**0.2%**
Parent Reallocation	-	-	330	980,638	-	(980,638)	-	**-**
Retained	-	-	15	44,574	-	-	44,574	**1.9%**
Total	1,039,226	100.0%	457	1,358,035	100.0%	-	2,397,261	**100.0%**

Causal - HQ Security

Calculation for 2030 Forecast

Operating Company	A Corp Security Plan (Excluding HQ Guard) using CBFTE	2030 CBFTE Allocation Rate	Distributed HQ FTEs	B HQ Guard Service Plan using HQ FTEs	2030 CBCCURE Allocation Rate	C Parent Reallocation HQ Guard using CBCCURE	(A + B + C) Total Allocable Corp Security Plan (Including HQ Guard)	Operating Company Allocations CBHQSEC
SDG&E	378,580	36.4%	110	326,879	54.0%	529,272	1,234,731	**51.5%**
SoCalGas	658,983	63.4%	2	5,943	43.2%	423,907	1,088,834	**45.4%**
Infrastructure	297	-	-	-	2.5%	24,638	24,934	**1.0%**
Sempra Texas Utility	1,366	0.1%	-	-	0.3%	2,821	4,188	**0.2%**
Parent Reallocation	-	-	330	980,638	-	(980,638)	-	**-**
Retained	-	-	15	44,574	-	-	44,574	**1.9%**
Total	1,039,226	100.0%	457	1,358,035	100.0%	-	2,397,261	**100.0%**

Calculation for 2031 Forecast

Operating Company	A Corp Security Plan (Excluding HQ Guard) using CBFTE	2031 CBFTE Allocation Rate	Distributed HQ FTEs	B HQ Guard Service Plan using HQ FTEs	2031 CBCCURE Allocation Rate	C Parent Reallocation HQ Guard using CBCCURE	(A + B + C) Total Allocable Corp Security Plan (Including HQ Guard)	Operating Company Allocations CBHQSEC
SDG&E	378,472	36.4%	110	326,879	53.9%	529,050	1,234,401	**51.5%**
SoCalGas	659,087	63.4%	2	5,943	43.2%	424,120	1,089,150	**45.4%**
Infrastructure	305	-	-	-	2.5%	24,656	24,961	**1.0%**
Sempra Texas Utility	1,362	0.1%	-	-	0.3%	2,813	4,175	**0.2%**
Parent Reallocation	-	-	330	980,638	-	(980,638)	-	**-**
Retained	-	-	15	44,574	-	-	44,574	**1.9%**
Total	1,039,226	100.0%	457	1,358,035	100.0%	-	2,397,261	**100.0%**

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0133-Corporate Security

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Hyperion System

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on the number of Hyperion Financial Management (HFM) users by operating company. Corporate Center users are reallocated using the Multi-Factor Basic method, resulting in a blended percentage.

Calculation for 2025 Adjusted Actuals

Operating Company	A HFM Users	2025 MFBASIC Allocation Rate	B Parent Reallocation HFM Users using MFBASIC	(A + B) Total Allocable HFM Users	Operating Company Allocations CBHYPERION
SDG&E	48	34.9%	36	84	**27.7%**
SoCalGas	23	45.9%	48	71	**23.3%**
Infrastructure	129	15.2%	16	145	**47.6%**
Sempra Texas Utility	-	4.0%	4	4	**1.4%**
Parent Reallocation	104	-	(104)	-	**-**
Retained	-	-	-	-	**-**
Total	304	100.0%	-	304	**100.0%**

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CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Hyperion System

Calculation for 2026 Forecast

Operating Company	A HFM Users	2026 MFBASIC Allocation Rate	B Parent Reallocation HFM Users using MFBASIC	(A + B) Total Allocable HFM Users	Operating Company Allocations CBHYPERION
SDG&E	50	41.9%	41	91	**29.8%**
SoCalGas	25	52.7%	51	76	**25.0%**
Infrastructure	132	0.9%	1	133	**43.7%**
Sempra Texas Utility	-	4.6%	4	4	**1.5%**
Parent Reallocation	97	-	(97)	-	**-**
Retained	-	-	-	-	**-**
Total	304	100.0%	-	304	**100.0%**

Calculation for 2027 Forecast

Operating Company	A HFM Users	2027 MFBASIC Allocation Rate	B Parent Reallocation HFM Users using MFBASIC	(A + B) Total Allocable HFM Users	Operating Company Allocations CBHYPERION
SDG&E	50	40.7%	39	89	**52.0%**
SoCalGas	25	54.0%	52	77	**45.0%**
Infrastructure	-	0.9%	1	1	**0.5%**
Sempra Texas Utility	-	4.5%	4	4	**2.5%**
Parent Reallocation	97	-	(97)	-	**-**
Retained	-	-	-	-	**-**
Total	172	100.0%	-	172	**100.0%**

Calculation for 2028 Forecast

Operating Company	A HFM Users	2028 MFBASIC Allocation Rate	B Parent Reallocation HFM Users using MFBASIC	(A + B) Total Allocable HFM Users	Operating Company Allocations CBHYPERION
SDG&E	50	40.3%	39	89	**51.8%**
SoCalGas	25	54.3%	53	78	**45.2%**
Infrastructure	-	0.9%	1	1	**0.5%**
Sempra Texas Utility	-	4.4%	4	4	**2.5%**
Parent Reallocation	97	-	(97)	-	**-**
Retained	-	-	-	-	**-**
Total	172	100.0%	-	172	**100.0%**

Calculation for 2029 Forecast

Operating Company	A HFM Users	2029 MFBASIC Allocation Rate	B Parent Reallocation HFM Users using MFBASIC	(A + B) Total Allocable HFM Users	Operating Company Allocations CBHYPERION
SDG&E	50	40.0%	39	89	**51.6%**
SoCalGas	25	54.7%	53	78	**45.4%**
Infrastructure	-	0.9%	1	1	**0.5%**
Sempra Texas Utility	-	4.4%	4	4	**2.5%**
Parent Reallocation	97	-	(97)	-	**-**
Retained	-	-	-	-	**-**
Total	172	100.0%	-	172	**100.0%**

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Hyperion System

Calculation for 2030 Forecast

Operating Company	A HFM Users	2030 MFBASIC Allocation Rate	B Parent Reallocation HFM Users using MFBASIC	(A + B) Total Allocable HFM Users	Operating Company Allocations CBHYPERION
SDG&E	50	39.6%	38	88	**51.4%**
SoCalGas	25	55.0%	53	78	**45.6%**
Infrastructure	-	1.0%	1	1	**0.5%**
Sempra Texas Utility	-	4.4%	4	4	**2.5%**
Parent Reallocation	97	-	(97)	-	**-**
Retained	-	-	-	-	**-**
Total	172	100.0%	-	172	**100.0%**

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Hyperion System

Calculation for 2031 Forecast

Operating Company	A HFM Users	2031 MFBASIC Allocation Rate	B Parent Reallocation HFM Users using MFBASIC	(A + B) Total Allocable HFM Users	Operating Company Allocations CBHYPERION
SDG&E	50	39.3%	38	88	**51.2%**
SoCalGas	25	55.3%	54	79	**45.7%**
Infrastructure	-	1.0%	1	1	**0.6%**
Sempra Texas Utility	-	4.4%	4	4	**2.5%**
Parent Reallocation	97	-	(97)	-	**-**
Retained	-	-	-	-	**-**
Total	172	100.0%	-	172	**100.0%**

Note: Figures may vary due to rounding.

COST CENTERS WHICH USE THIS METHOD:

1100-0342-Financial Systems & Transformation (using Internal Order 6305584-Hyperion Maintenance & License Fees)

1100-0248-Depreciation & Amortization (using Internal Order 6630520-Asset Usage - HFM Maint & Lic Fee and 6305584-Hyperion Maintenance & License Fees)

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - LAN IDs

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on total Local Area Network Identifications (LAN IDs) by operating company for IT services provided. LAN IDs attributable to Corporate Center functions are reallocated using the Multi-Factor Basic method, resulting in a blended rate.

Calculation for 2025 Adjusted Actuals

Operating Company	A Actual LAN IDs	2025 MFBASIC Allocation Rate	B Parent Reallocation LAN IDs using MFBASIC	(A + B) Total Allocable LAN IDs	Operating Company Allocations CBLANID
SDG&E	9,545	34.9%	198	9,743	**39.4%**
SoCalGas	11,427	45.9%	260	11,687	**47.3%**
Infrastructure	3,170	15.2%	86	3,256	**13.2%**
Sempra Texas Utility	-	4.0%	23	23	**0.1%**
Parent Reallocation	567	-	(567)	-	**-**
Retained	-	-	-	-	**-**
Total	24,709	100.0%	-	24,709	**100.0%**

Causal - LAN IDs

Calculation for 2026 Forecast

Operating Company	A Actual LAN IDs	2026 MFBASIC Allocation Rate	B Parent Reallocation LAN IDs using MFBASIC	(A + B) Total Allocable LAN IDs	Operating Company Allocations CBLANID
SDG&E	4,385	41.9%	156	4,541	**28.7%**
SoCalGas	8,096	52.7%	196	8,292	**52.5%**
Infrastructure	2,948	0.9%	3	2,951	**18.7%**
Sempra Texas Utility	-	4.6%	17	17	**0.1%**
Parent Reallocation	373	-	(373)	-	**-**
Retained	-	-	-	-	**-**
Total	15,802	100.0%	-	15,802	**100.0%**

Calculation for 2027 Forecast

Operating Company	A Actual LAN IDs	2027 MFBASIC Allocation Rate	B Parent Reallocation LAN IDs using MFBASIC	(A + B) Total Allocable LAN IDs	Operating Company Allocations CBLANID
SDG&E	4,385	40.7%	152	4,537	**35.3%**
SoCalGas	8,096	54.0%	201	8,297	**64.6%**
Infrastructure	-	0.9%	3	3	**-**
Sempra Texas Utility	-	4.5%	17	17	**0.1%**
Parent Reallocation	373	-	(373)	-	**-**
Retained	-	-	-	-	**-**
Total	12,854	100.0%	-	12,854	**100.0%**

Causal - LAN IDs

Calculation for 2028 Forecast

Operating Company	A Actual LAN IDs	2028 MFBASIC Allocation Rate	B Parent Reallocation LAN IDs using MFBASIC	(A + B) Total Allocable LAN IDs	Operating Company Allocations CBLANID
SDG&E	4,385	40.3%	150	4,535	**35.3%**
SoCalGas	8,096	54.3%	203	8,299	**64.6%**
Infrastructure	-	0.9%	3	3	**-**
Sempra Texas Utility	-	4.4%	17	17	**0.1%**
Parent Reallocation	373	-	(373)	-	**-**
Retained	-	-	-	-	**-**
Total	12,854	100.0%	-	12,854	**100.0%**

Calculation for 2029 Forecast

Operating Company	A Actual LAN IDs	2029 MFBASIC Allocation Rate	B Parent Reallocation LAN IDs using MFBASIC	(A + B) Total Allocable LAN IDs	Operating Company Allocations CBLANID
SDG&E	4,385	40.0%	149	4,534	**35.3%**
SoCalGas	8,096	54.7%	204	8,300	**64.6%**
Infrastructure	-	0.9%	3	3	**-**
Sempra Texas Utility	-	4.4%	16	16	**0.1%**
Parent Reallocation	373	-	(373)	-	**-**
Retained	-	-	-	-	**-**
Total	12,854	100.0%	-	12,854	**100.0%**

Causal - LAN IDs

Calculation for 2030 Forecast

Operating Company	A Actual LAN IDs	2030 MFBASIC Allocation Rate	B Parent Reallocation LAN IDs using MFBASIC	(A + B) Total Allocable LAN IDs	Operating Company Allocations CBLANID
SDG&E	4,385	39.6%	148	4,533	**35.3%**
SoCalGas	8,096	55.0%	205	8,301	**64.6%**
Infrastructure	-	1.0%	4	4	**-**
Sempra Texas Utility	-	4.4%	16	16	**0.1%**
Parent Reallocation	373	-	(373)	-	**-**
Retained	-	-	-	-	**-**
Total	12,854	100.0%	-	12,854	**100.0%**

Calculation for 2031 Forecast

Operating Company	A Actual LAN IDs	2031 MFBASIC Allocation Rate	B Parent Reallocation LAN IDs using MFBASIC	(A + B) Total Allocable LAN IDs	Operating Company Allocations CBLANID
SDG&E	4,385	39.3%	147	4,532	**35.3%**
SoCalGas	8,096	55.3%	206	8,302	**64.6%**
Infrastructure	-	1.0%	4	4	**-**
Sempra Texas Utility	-	4.4%	16	16	**0.1%**
Parent Reallocation	373	-	(373)	-	**-**
Retained	-	-	-	-	**-**
Total	12,854	100.0%	-	12,854	**100.0%**

Note: Figures may vary due to rounding.

COST CENTERS WHICH USE THIS METHOD:

1100-0160-Director Cybersecurity & CISO

1100-0165-Cyber Governance

Causal - Legal Operations

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on the Law Department's estimated attorney workload by operating company. Workload attributable to shared Corporate Center matters is allocated using the Multi-Factor Basic method, resulting in a blended rate.

Calculation for 2025 Adjusted Actuals

Operating Company	Law Department Workload Estimate	Operating Company Allocations CBLEGALOPS
SDG&E	30.2	**30.2%**
SoCalGas	41.0	**41.0%**
Infrastructure	25.4	**25.4%**
Sempra Texas Utility	3.1	**3.1%**
Parent Reallocation	-	**-**
Retained	0.4	**0.4%**
Total	100.0	**100.0%**

Calculation for 2026 Forecast

Operating Company	Law Department Workload Estimate	Operating Company Allocations CBLEGALOPS
SDG&E	39.8	**39.8%**
SoCalGas	44.4	**44.4%**
Infrastructure	12.0	**12.0%**
Sempra Texas Utility	3.5	**3.5%**
Parent Reallocation	-	**-**
Retained	0.4	**0.4%**
Total	100.0	**100.0%**

Causal - Legal Operations

Calculation for 2027 Forecast

Operating Company	Law Department Workload Estimate	Operating Company Allocations CBLEGALOPS
SDG&E	39.8	**39.8%**
SoCalGas	44.4	**44.4%**
Infrastructure	12.0	**12.0%**
Sempra Texas Utility	3.5	**3.5%**
Parent Reallocation	-	**-**
Retained	0.4	**0.4%**
Total	100.0	**100.0%**

Calculation for 2028 Forecast

Operating Company	Law Department Workload Estimate	Operating Company Allocations CBLEGALOPS
SDG&E	39.8	**39.8%**
SoCalGas	44.4	**44.4%**
Infrastructure	12.0	**12.0%**
Sempra Texas Utility	3.5	**3.5%**
Parent Reallocation	-	**-**
Retained	0.4	**0.4%**
Total	100.0	**100.0%**

Causal - Legal Operations

Calculation for 2029 Forecast

Operating Company	Law Department Workload Estimate	Operating Company Allocations CBLEGALOPS
SDG&E	39.8	**39.8%**
SoCalGas	44.4	**44.4%**
Infrastructure	12.0	**12.0%**
Sempra Texas Utility	3.5	**3.5%**
Parent Reallocation	-	**-**
Retained	0.4	**0.4%**
Total	100.0	**100.0%**

Calculation for 2030 Forecast

Operating Company	Law Department Workload Estimate	Operating Company Allocations CBLEGALOPS
SDG&E	39.8	**39.8%**
SoCalGas	44.4	**44.4%**
Infrastructure	12.0	**12.0%**
Sempra Texas Utility	3.5	**3.5%**
Parent Reallocation	-	**-**
Retained	0.4	**0.4%**
Total	100.0	**100.0%**

Causal - Legal Operations

Calculation for 2031 Forecast

Operating Company	Law Department Workload Estimate	Operating Company Allocations CBLEGALOPS
SDG&E	39.8	**39.8%**
SoCalGas	44.4	**44.4%**
Infrastructure	12.0	**12.0%**
Sempra Texas Utility	3.5	**3.5%**
Parent Reallocation	-	**-**
Retained	0.4	**0.4%**
Total	100.0	**100.0%**

Note: Figures may vary due to rounding.

COST CENTERS WHICH USE THIS METHOD:

1100-0143-Corporate Governance

1100-0145-Outside Legal (2026 - 2031)

1100-0180-Labor & Employment

1100-0190-Litigation & Environmental

1100-0191-Corporate Law

1100-0199-Securities Law

Causal - Pension & Trust Investments

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on estimated percentages of hours worked on pension and trust investment activities for each operating company in the coming year.

Calculation for 2025 Adjusted Actuals

Operating Company	Operating Company Allocations CBPENTRUSTS
SDG&E	38.0%
SoCalGas	56.0%
Infrastructure	3.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	3.0%
Total	100.0%

Calculation for 2026 Forecast

Operating Company	Operating Company Allocations CBPENTRUSTS
SDG&E	37.0%
SoCalGas	57.0%
Infrastructure	3.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	3.0%
Total	100.0%

Causal - Pension & Trust Investments

Calculation for 2027 Forecast

Operating Company	Operating Company Allocations CBPENTRUSTS
SDG&E	37.0%
SoCalGas	57.0%
Infrastructure	3.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	3.0%
Total	100.0%

Calculation for 2028 Forecast

Operating Company	Operating Company Allocations CBPENTRUSTS
SDG&E	37.0%
SoCalGas	57.0%
Infrastructure	3.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	3.0%
Total	100.0%

Calculation for 2029 Forecast

Operating Company	Operating Company Allocations CBPENTRUSTS
SDG&E	37.0%
SoCalGas	57.0%
Infrastructure	3.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	3.0%
Total	100.0%

Calculation for 2030 Forecast

Operating Company	Operating Company Allocations CBPENTRUSTS
SDG&E	37.0%
SoCalGas	57.0%
Infrastructure	3.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	3.0%
Total	100.0%

Causal - Pension & Trust Investments

Calculation for 2031 Forecast

Operating Company	Operating Company Allocations CBPENTRUSTS
SDG&E	37.0%
SoCalGas	57.0%
Infrastructure	3.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	3.0%
Total	100.0%

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0121-Pension & Trust Investments

Causal - Sacramento Office Depreciation

NARRATIVE DESCRIPTION OF METHOD:

Allocations of SDG&E and SoCalGas office depreciation are split equally between SDG&E and SoCalGas.

Calculation for 2025 Adjusted Actuals

Operating Company	Operating Company Allocations CBSACOFFDEPR
SDG&E	50.0%
SoCalGas	50.0%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	100.0%

Calculation for 2026 Forecast

Operating Company	Operating Company Allocations CBSACOFFDEPR
SDG&E	50.0%
SoCalGas	50.0%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	100.0%

Causal - Sacramento Office Depreciation

Calculation for 2027 Forecast

Operating Company	Operating Company Allocations CBSACOFFDEPR
SDG&E	50.0%
SoCalGas	50.0%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	100.0%

Calculation for 2028 Forecast

Operating Company	Operating Company Allocations CBSACOFFDEPR
SDG&E	50.0%
SoCalGas	50.0%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	100.0%

Causal - Sacramento Office Depreciation

Calculation for 2029 Forecast

Operating Company	Operating Company Allocations CBSACOFFDEPR
SDG&E	50.0%
SoCalGas	50.0%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	100.0%

Calculation for 2030 Forecast

Operating Company	Operating Company Allocations CBSACOFFDEPR
SDG&E	50.0%
SoCalGas	50.0%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	100.0%

Causal - Sacramento Office Depreciation

Calculation for 2031 Forecast

Operating Company	Operating Company Allocations CBSACOFFDEPR
SDG&E	**50.0%**
SoCalGas	**50.0%**
Infrastructure	**-**
Sempra Texas Utility	**-**
Parent Reallocation	**-**
Retained	**-**
Total	**100.0%**

Note: Figures may vary due to rounding.

COST CENTERS WHICH USE THIS METHOD:

1100-0248-Depreciation & Amortization (using Internal Order 6630405-Asset Usage-Sacramento)

1100-0311-Property Taxes (using Internal Order 6630405-Asset Usage-Sacramento)

Causal - Security Services

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on a weighted average of level of call-in transportation services available to officers, by operating company. These services are primarily utilized by officers at California Utilities and Infrastructure. Accordingly, costs are weighted at 75% to Infrastructure and 25% to California Utilities. When call-in transportation services are provided to Corporate Center officers, costs are directly charged to the respective operating companies or retained, as appropriate.

Calculation for 2025 Adjusted Actuals

Operating Company	Call-In Transportation Service Estimate	Group Share	Operating Company Allocations CBSECSERV
SDG&E	17.0%		4.3%
SoCalGas	83.0%		20.8%
Total Utilities	100.0%		
CBSECSERV - Utilities Group Share Percentage		25.0%	
Infrastructure	100.0%		75.0%
Sempra Texas Utility	-		-
Parent Reallocation	-		-
Total Other operating companies	100.0%		
CBSECSERV - Other Group Share Percentage		75.0%	
Retained	-	-	-
Total		**100.0%**	**100.0%**

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0043-Security Services

Causal - Tax Services

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on an annual time study of estimated Tax Department employee workloads by operating company. Workloads attributable to shared Corporate Center functions are reallocated using the Multi-Factor Basic method, resulting in a blended percentage.

Calculation for 2025 Adjusted Actuals

	A		B	(A + B)	
Operating Company	**Workload Study**	**2025 MFBASIC Allocation Rate**	**Parent Reallocation Workload using MFBASIC**	**Total Allocable Workload**	**Operating Company Allocations CBTIMETAX**
SDG&E	22	34.9%	12	33	**33.4%**
SoCalGas	21	45.9%	15	36	**35.7%**
Infrastructure	23	15.2%	5	28	**28.4%**
Sempra Texas Utility	-	4.0%	1	1	**1.3%**
Parent Reallocation	33	-	(33)	-	**-**
Retained	1	-	-	1	**1.2%**
Total	100	100.0%	-	100	**100.0%**

Causal - Tax Services

Calculation for 2026 Forecast

Operating Company	A Workload Study	2026 MFBASIC Allocation Rate	B Parent Reallocation Workload using MFBASIC	(A + B) Total Allocable Workload	Operating Company Allocations CBTIMETAX
SDG&E	28	41.9%	12	40	**43.0%**
SoCalGas	26	52.7%	15	41	**44.1%**
Infrastructure	9	0.9%	-	9	**9.4%**
Sempra Texas Utility	-	4.6%	1	1	**1.4%**
Parent Reallocation	28	-	(28)	-	**-**
Retained	2	-	-	2	**2.1%**
Total	93	100.0%	-	93	**100.0%**

Causal - Tax Services

Calculation for 2027 Forecast

Operating Company	A Workload Study	2027 MFBASIC Allocation Rate	B Parent Reallocation Workload using MFBASIC	(A + B) Total Allocable Workload	Operating Company Allocations CBTIMETAX
SDG&E	28	40.7%	11	40	**42.6%**
SoCalGas	26	54.0%	15	42	**44.5%**
Infrastructure	9	0.9%	-	9	**9.4%**
Sempra Texas Utility	-	4.5%	1	1	**1.3%**
Parent Reallocation	28	-	(28)	-	**-**
Retained	2	-	-	2	**2.1%**
Total	93	100.0%	-	93	**100.0%**

Causal - Tax Services

Calculation for 2028 Forecast

Operating Company	A Workload Study	2028 MFBASIC Allocation Rate	B Parent Reallocation Workload using MFBASIC	(A + B) Total Allocable Workload	Operating Company Allocations CBTIMETAX
SDG&E	28	40.3%	11	40	**42.5%**
SoCalGas	26	54.3%	15	42	**44.6%**
Infrastructure	9	0.9%	-	9	**9.4%**
Sempra Texas Utility	-	4.4%	1	1	**1.3%**
Parent Reallocation	28	-	(28)	-	**-**
Retained	2	-	-	2	**2.1%**
Total	93	100.0%	-	93	**100.0%**

Causal - Tax Services

Calculation for 2029 Forecast

Operating Company	A Workload Study	2029 MFBASIC Allocation Rate	B Parent Reallocation Workload using MFBASIC	(A + B) Total Allocable Workload	Operating Company Allocations CBTIMETAX
SDG&E	28	40.0%	11	40	**42.4%**
SoCalGas	26	54.7%	15	42	**44.7%**
Infrastructure	9	0.9%	-	9	**9.4%**
Sempra Texas Utility	-	4.4%	1	1	**1.3%**
Parent Reallocation	28	-	(28)	-	**-**
Retained	2	-	-	2	**2.1%**
Total	93	100.0%	-	93	**100.0%**

Causal - Tax Services

Calculation for 2030 Forecast

Operating Company	A Workload Study	2030 MFBASIC Allocation Rate	B Parent Reallocation Workload using MFBASIC	(A + B) Total Allocable Workload	Operating Company Allocations CBTIMETAX
SDG&E	28	39.6%	11	40	**42.3%**
SoCalGas	26	55.0%	15	42	**44.8%**
Infrastructure	9	1.0%	-	9	**9.4%**
Sempra Texas Utility	-	4.4%	1	1	**1.3%**
Parent Reallocation	28	-	(28)	-	**-**
Retained	2	-	-	2	**2.1%**
Total	93	100.0%	-	93	**100.0%**

Causal - Tax Services

Calculation for 2031 Forecast

Operating Company	A Workload Study	2031 MFBASIC Allocation Rate	B Parent Reallocation Workload using MFBASIC	(A + B) Total Allocable Workload	Operating Company Allocations CBTIMETAX
SDG&E	28	39.3%	11	39	**42.2%**
SoCalGas	26	55.3%	15	42	**44.9%**
Infrastructure	9	1.0%	-	9	**9.4%**
Sempra Texas Utility	-	4.4%	1	1	**1.3%**
Parent Reallocation	28	-	(28)	-	**-**
Retained	2	-	-	2	**2.1%**
Total	93	100.0%	-	93	**100.0%**

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0373-Corporate Tax Services

Causal - Treasury

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on estimated percentages of effort supporting financing and advisory projects by operating company, as determined annually by the Assistant Treasurer.

Calculation for 2025 Adjusted Actuals

Operating Company	Operating Company Allocations CBTREAS
SDG&E	35.0%
SoCalGas	35.0%
Infrastructure	30.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	100.0%

Calculation for 2026 Forecast

Operating Company	Operating Company Allocations CBTREAS
SDG&E	47.5%
SoCalGas	47.5%
Infrastructure	5.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	100.0%

Causal - Treasury

Calculation for 2027 Forecast

Operating Company	Operating Company Allocations CBTREAS
SDG&E	47.5%
SoCalGas	47.5%
Infrastructure	5.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	100.0%

Calculation for 2028 Forecast

Operating Company	Operating Company Allocations CBTREAS
SDG&E	47.5%
SoCalGas	47.5%
Infrastructure	5.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	100.0%

Calculation for 2029 Forecast

Operating Company	Operating Company Allocations CBTREAS
SDG&E	47.5%
SoCalGas	47.5%
Infrastructure	5.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	100.0%

Calculation for 2030 Forecast

Operating Company	Operating Company Allocations CBTREAS
SDG&E	47.5%
SoCalGas	47.5%
Infrastructure	5.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	100.0%

Causal - Treasury

Calculation for 2031 Forecast

Operating Company	Operating Company Allocations CBTREAS
SDG&E	**47.5%**
SoCalGas	**47.5%**
Infrastructure	**5.0%**
Sempra Texas Utility	**-**
Parent Reallocation	**-**
Retained	**-**
Total	**100.0%**

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0119-Finance

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - VP Tax

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on an annual time study of estimated Vice President of Tax workloads by operating company. Workloads attributable to shared Corporate Center functions are reallocated using the Multi-Factor Basic method, resulting in a blended percentage.

Calculation for 2025 Adjusted Actuals

Operating Company	A Workload Study	2025 MFBASIC Allocation Rate	B Parent Reallocation Workload using MFBASIC	(A + B) Total Allocable Workload	Operating Company Allocations CBVPTAX
SDG&E	20	34.9%	8	28	**28.0%**
SoCalGas	20	45.9%	11	31	**30.6%**
Infrastructure	35	15.2%	3	38	**38.5%**
Sempra Texas Utility	-	4.0%	1	1	**0.9%**
Parent Reallocation	23	-	(23)	-	**-**
Retained	2	-	-	2	**2.0%**
Total	100	100.0%	-	100	**100.0%**

Calculation for 2026 Forecast

Operating Company	A Workload Study	2026 MFBASIC Allocation Rate	B Parent Reallocation Workload using MFBASIC	(A + B) Total Allocable Workload	Operating Company Allocations CBVPTAX
SDG&E	25	41.9%	12	37	**36.7%**
SoCalGas	25	52.7%	15	40	**39.7%**
Infrastructure	20	0.9%	-	20	**20.2%**
Sempra Texas Utility	-	4.6%	1	1	**1.3%**
Parent Reallocation	28	-	(28)	-	**-**
Retained	2	-	-	2	**2.0%**
Total	100	100.0%	-	100	**100.0%**

Calculation for 2027 Forecast

Operating Company	A Workload Study	2027 MFBASIC Allocation Rate	B Parent Reallocation Workload using MFBASIC	(A + B) Total Allocable Workload	Operating Company Allocations CBVPTAX
SDG&E	25	40.7%	11	36	**36.4%**
SoCalGas	25	54.0%	15	40	**40.1%**
Infrastructure	20	0.9%	-	20	**20.2%**
Sempra Texas Utility	-	4.5%	1	1	**1.2%**
Parent Reallocation	28	-	(28)	-	**-**
Retained	2	-	-	2	**2.0%**
Total	100	100.0%	-	100	**100.0%**

SEMPRA

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - VP Tax

Calculation for 2028 Forecast

Operating Company	A Workload Study	2028 MFBASIC Allocation Rate	B Parent Reallocation Workload using MFBASIC	(A + B) Total Allocable Workload	Operating Company Allocations CBVPTAX
SDG&E	25	40.3%	11	36	**36.3%**
SoCalGas	25	54.3%	15	40	**40.2%**
Infrastructure	20	0.9%	-	20	**20.2%**
Sempra Texas Utility	-	4.4%	1	1	**1.2%**
Parent Reallocation	28	-	(28)	-	**-**
Retained	2	-	-	2	**2.0%**
Total	100	100.0%	-	100	**100.0%**

Calculation for 2029 Forecast

Operating Company	A Workload Study	2029 MFBASIC Allocation Rate	B Parent Reallocation Workload using MFBASIC	(A + B) Total Allocable Workload	Operating Company Allocations CBVPTAX
SDG&E	25	40.0%	11	36	**36.2%**
SoCalGas	25	54.7%	15	40	**40.3%**
Infrastructure	20	0.9%	-	20	**20.3%**
Sempra Texas Utility	-	4.4%	1	1	**1.2%**
Parent Reallocation	28	-	(28)	-	**-**
Retained	2	-	-	2	**2.0%**
Total	100	100.0%	-	100	**100.0%**

SEMPRA

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - VP Tax

Calculation for 2030 Forecast

Operating Company	A Workload Study	2030 MFBASIC Allocation Rate	B Parent Reallocation Workload using MFBASIC	(A + B) Total Allocable Workload	Operating Company Allocations CBVPTAX
SDG&E	25	39.6%	11	36	**36.1%**
SoCalGas	25	55.0%	15	40	**40.4%**
Infrastructure	20	1.0%	-	20	**20.3%**
Sempra Texas Utility	-	4.4%	1	1	**1.2%**
Parent Reallocation	28	-	(28)	-	**-**
Retained	2	-	-	2	**2.0%**
Total	100	100.0%	-	100	**100.0%**

Calculation for 2031 Forecast

Operating Company	A Workload Study	2031 MFBASIC Allocation Rate	B Parent Reallocation Workload using MFBASIC	(A + B) Total Allocable Workload	Operating Company Allocations CBVPTAX
SDG&E	25	39.3%	11	36	**36.0%**
SoCalGas	25	55.3%	15	40	**40.5%**
Infrastructure	20	1.0%	-	20	**20.3%**
Sempra Texas Utility	-	4.4%	1	1	**1.2%**
Parent Reallocation	28	-	(28)	-	**-**
Retained	2	-	-	2	**2.0%**
Total	100	100.0%	-	100	**100.0%**

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0045-VP Tax & Chief Tax Counsel

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Weighted Average - SVP, Deputy General Counsel, & Chief Compliance Officer

NARRATIVE DESCRIPTION OF METHOD:

Allocations reflect the average relative share of each operating company's labor costs, weighted by the size of the labor budget for cost centers reporting to the Senior Vice President, General Deputy Counsel – Litigation and Regulatory, and Chief Compliance Officer.

Calculation for 2026 Forecast

Operating Company	CC1100-0190 CBLEGALOPS	CC1100-0348 MFBASIC	Total Labor Costs	Operating Company Allocations SVPDEPCOMP
SDG&E	305,014	424,248	729,262	**41.0%**
SoCalGas	340,055	533,535	873,589	**49.1%**
Infrastructure	91,780	8,736	100,516	**5.6%**
Sempra Texas Utility	27,143	46,549	73,692	**4.1%**
Parent Reallocation	-	-	-	**-**
Retained	2,760	-	2,760	**0.2%**
Total	766,752	1,013,068	1,779,820	**100.0%**

Calculation for 2027 Forecast

Operating Company	CC1100-0190 CBLEGALOPS	CC1100-0348 MFBASIC	Total Labor Costs	Operating Company Allocations SVPDEPCOMP
SDG&E	299,950	385,424	685,373	**40.3%**
SoCalGas	334,408	511,529	845,938	**49.7%**
Infrastructure	90,256	8,064	98,320	**5.8%**
Sempra Texas Utility	26,692	42,174	68,866	**4.0%**
Parent Reallocation	-	-	-	**-**
Retained	2,714	-	2,714	**0.2%**
Total	754,021	947,190	1,701,212	**100.0%**

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Weighted Average - SVP, Deputy General Counsel, & Chief Compliance Officer

Calculation for 2028 Forecast

Operating Company	CC1100-0190 CBLEGALOPS	CC1100-0348 MFBASIC	Total Labor Costs	Operating Company Allocations SVPDEPCOMP
SDG&E	309,743	394,501	704,244	**40.1%**
SoCalGas	345,326	531,559	876,886	**49.9%**
Infrastructure	93,203	8,704	101,908	**5.8%**
Sempra Texas Utility	27,564	43,350	70,914	**4.0%**
Parent Reallocation	-	-	-	**-**
Retained	2,803	-	2,803	**0.2%**
Total	778,639	978,115	1,756,754	**100.0%**

Calculation for 2029 Forecast

Operating Company	CC1100-0190 CBLEGALOPS	CC1100-0348 MFBASIC	Total Labor Costs	Operating Company Allocations SVPDEPCOMP
SDG&E	319,762	403,767	723,529	**39.9%**
SoCalGas	356,497	552,083	908,580	**50.1%**
Infrastructure	96,218	9,332	105,550	**5.8%**
Sempra Texas Utility	28,455	44,574	73,030	**4.0%**
Parent Reallocation	-	-	-	**-**
Retained	2,894	-	2,894	**0.2%**
Total	803,827	1,009,755	1,813,582	**100.0%**

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Weighted Average - SVP, Deputy General Counsel, & Chief Compliance Officer

Calculation for 2030 Forecast

Operating Company	CC1100-0190 CBLEGALOPS	CC1100-0348 MFBASIC	Total Labor Costs	Operating Company Allocations SVPDEPCOMP
SDG&E	330,305	413,428	743,733	**39.7%**
SoCalGas	368,251	573,780	942,031	**50.3%**
Infrastructure	99,390	9,957	109,347	**5.8%**
Sempra Texas Utility	29,394	45,883	75,277	**4.0%**
Parent Reallocation	-	-	-	**-**
Retained	2,989	-	2,989	**0.2%**
Total	830,329	1,043,047	1,873,377	**100.0%**

Calculation for 2031 Forecast

Operating Company	CC1100-0190 CBLEGALOPS	CC1100-0348 MFBASIC	Total Labor Costs	Operating Company Allocations SVPDEPCOMP
SDG&E	341,543	423,758	765,300	**39.5%**
SoCalGas	380,780	596,883	977,663	**50.5%**
Infrastructure	102,772	10,593	113,365	**5.9%**
Sempra Texas Utility	30,394	47,300	77,694	**4.0%**
Parent Reallocation	-	-	-	**-**
Retained	3,091	-	3,091	**0.2%**
Total	858,579	1,078,533	1,937,112	**100.0%**

Note: Figures may vary due to rounding.

Weighted Average - SVP, Deputy General Counsel, & Chief Compliance Officer

COST CENTER WHICH USE THIS METHOD:

1100-0201-SVP, Deputy General Counsel, & Chief Compliance Officer

LEGEND:

1100-0190-Litigation & Environmental

1100-0348-Corporate Compliance

Weighted Average - SVP Finance

NARRATIVE DESCRIPTION OF METHOD:

Allocations reflect the average relative share of each operating company's labor costs, weighted by the size of the labor budget for cost centers reporting to the Senior Vice President of Finance.

Calculation for 2025 Adjusted Actuals

Operating Company	CC1100-0188 MFBASIC	CC1100-0112 VPTREAS	Total Labor Costs	Operating Company Allocations SVPFINANCE
SDG&E	100,083	122,806	222,889	**36.6%**
SoCalGas	131,640	122,806	254,446	**41.8%**
Infrastructure	43,711	70,013	113,725	**18.7%**
Sempra Texas Utility	11,415	1,469	12,884	**2.1%**
Parent Reallocation	-	-	-	**-**
Retained	-	4,406	4,406	**0.7%**
Total	286,850	321,500	608,350	**100.0%**

Calculation for 2026 Forecast

Operating Company	CC1100-0298 MFBASIC	CC1100-0112 VPTREAS	Total Labor Costs	Operating Company Allocations SVPFINANCE
SDG&E	-	154,476	154,476	**46.4%**
SoCalGas	-	154,476	154,476	**46.4%**
Infrastructure	-	16,634	16,634	**5.0%**
Sempra Texas Utility	-	1,420	1,420	**0.4%**
Parent Reallocation	-	-	-	**-**
Retained	-	5,679	5,679	**1.7%**
Total	-	332,685	332,685	**100.0%**

Calculation for 2027 Forecast

Operating Company	CC1100-0298 MFBASIC	CC1100-0112 VPTREAS	Total Labor Costs	Operating Company Allocations SVPFINANCE
SDG&E	-	158,451	158,451	**46.4%**
SoCalGas	-	158,451	158,451	**46.4%**
Infrastructure	-	17,062	17,062	**5.0%**
Sempra Texas Utility	-	1,456	1,456	**0.4%**
Parent Reallocation	-	-	-	**-**
Retained	-	5,825	5,825	**1.7%**
Total	-	341,245	341,245	**100.0%**

Calculation for 2028 Forecast

Operating Company	CC1100-0298 MFBASIC	CC1100-0112 VPTREAS	Total Labor Costs	Operating Company Allocations SVPFINANCE
SDG&E	-	163,776	163,776	**46.4%**
SoCalGas	-	163,776	163,776	**46.4%**
Infrastructure	-	17,636	17,636	**5.0%**
Sempra Texas Utility	-	1,505	1,505	**0.4%**
Parent Reallocation	-	-	-	**-**
Retained	-	6,021	6,021	**1.7%**
Total	-	352,713	352,713	**100.0%**

Calculation for 2029 Forecast

Operating Company	CC1100-0298 MFBASIC	CC1100-0112 VPTREAS	Total Labor Costs	Operating Company Allocations SVPFINANCE
SDG&E	-	168,789	168,789	**46.4%**
SoCalGas	-	168,789	168,789	**46.4%**
Infrastructure	-	18,176	18,176	**5.0%**
Sempra Texas Utility	-	1,551	1,551	**0.4%**
Parent Reallocation	-	-	-	**-**
Retained	-	6,205	6,205	**1.7%**
Total	-	363,510	363,510	**100.0%**

Calculation for 2030 Forecast

Operating Company	CC1100-0298 MFBASIC	CC1100-0112 VPTREAS	Total Labor Costs	Operating Company Allocations SVPFINANCE
SDG&E	-	174,079	174,079	**46.4%**
SoCalGas	-	174,079	174,079	**46.4%**
Infrastructure	-	18,745	18,745	**5.0%**
Sempra Texas Utility	-	1,600	1,600	**0.4%**
Parent Reallocation	-	-	-	**-**
Retained	-	6,400	6,400	**1.7%**
Total	-	374,902	374,902	**100.0%**

Weighted Average - SVP Finance

Calculation for 2031 Forecast

Operating Company	CC1100-0298 MFBASIC	CC1100-0112 VPTREAS	Total Labor Costs	Operating Company Allocations SVPFINANCE
SDG&E	-	180,121	180,121	**46.4%**
SoCalGas	-	180,121	180,121	**46.4%**
Infrastructure	-	19,396	19,396	**5.0%**
Sempra Texas Utility	-	1,655	1,655	**0.4%**
Parent Reallocation	-	-	-	**-**
Retained	-	6,622	6,622	**1.7%**
Total	-	387,915	387,915	**100.0%**

Notes: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0194-SVP Finance

LEGEND:

1100-0188-VP Investor Relations

1100-0112-VP & Treasurer

1100-0298-VP Planning

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Weighted Average - VP Audit Services & Insurance

NARRATIVE DESCRIPTION OF METHOD:

Allocations reflect the average relative share of each operating company's labor costs, weighted by the size of the labor budget for cost centers reporting to the Vice President of Audit Services & Insurance.

Calculation for 2025 Adjusted Actuals

Operating Company	CC1100-0041 CBAUDITUS	CC1100-0329 CBAUDITPRO	CC1100-0114 MFBASIC	Total Labor Costs	Operating Company Allocations VPAUDITnINS
SDG&E	1,542,725	613,861	379,365	2,535,951	**41.9%**
SoCalGas	899,530	539,457	498,979	1,937,966	**32.0%**
Infrastructure	415,616	904,977	165,687	1,486,280	**24.6%**
Sempra Texas Utility	14,072	33,449	43,270	90,791	**1.5%**
Parent Reallocation	-	-	-	-	**-**
Retained	-	-	-	-	**-**
Total	2,871,943	2,091,743	1,087,301	6,050,988	**100.0%**

Calculation for 2026 Forecast

Operating Company	CC1100-0041 CBAUDITUS	CC1100-0329 CBAUDITPRO	CC1100-0114 MFBASIC	Total Labor Costs	Operating Company Allocations VPAUDITnINS
SDG&E	1,338,324	1,288,104	274,916	2,901,344	**61.2%**
SoCalGas	731,084	703,651	345,735	1,780,470	**37.6%**
Infrastructure	1,668	1,605	5,661	8,934	**0.2%**
Sempra Texas Utility	8,888	8,554	30,164	47,607	**1.0%**
Parent Reallocation	-	-	-	-	**-**
Retained	-	-	-	-	**-**
Total	2,079,964	2,001,914	656,477	4,738,355	**100.0%**

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Weighted Average - VP Audit Services & Insurance

Calculation for 2027 Forecast

Operating Company	CC1100-0041 CBAUDITUS	CC1100-0329 CBAUDITPRO	CC1100-0114 MFBASIC	Total Labor Costs	Operating Company Allocations VPAUDITnINS
SDG&E	1,372,658	1,282,976	274,452	2,930,087	**60.9%**
SoCalGas	753,790	704,542	364,250	1,822,582	**37.9%**
Infrastructure	1,692	1,581	5,742	9,015	**0.2%**
Sempra Texas Utility	8,849	8,271	30,031	47,150	**1.0%**
Parent Reallocation	-	-	-	-	-
Retained	-	-	-	-	-
Total	2,136,989	1,997,370	674,475	4,808,834	**100.0%**

Calculation for 2028 Forecast

Operating Company	CC1100-0041 CBAUDITUS	CC1100-0329 CBAUDITPRO	CC1100-0114 MFBASIC	Total Labor Costs	Operating Company Allocations VPAUDITnINS
SDG&E	1,416,738	1,324,176	280,917	3,021,831	**60.9%**
SoCalGas	779,099	728,197	378,513	1,885,809	**38.0%**
Infrastructure	1,826	1,707	6,198	9,732	**0.2%**
Sempra Texas Utility	9,096	8,501	30,868	48,465	**1.0%**
Parent Reallocation	-	-	-	-	-
Retained	-	-	-	-	-
Total	2,206,759	2,062,582	696,496	4,965,836	**100.0%**

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Weighted Average - VP Audit Services & Insurance

Calculation for 2029 Forecast

Operating Company	CC1100-0041 CBAUDITUS	CC1100-0329 CBAUDITPRO	CC1100-0114 MFBASIC	Total Labor Costs	Operating Company Allocations VPAUDITnINS
SDG&E	1,461,834	1,366,326	287,514	3,115,675	**60.8%**
SoCalGas	805,000	752,406	393,127	1,950,533	**38.0%**
Infrastructure	1,958	1,830	6,645	10,433	**0.2%**
Sempra Texas Utility	9,352	8,741	31,740	49,834	**1.0%**
Parent Reallocation	-	-	-	-	-
Retained	-	-	-	-	-
Total	2,278,145	2,129,303	719,027	5,126,475	**100.0%**

Calculation for 2030 Forecast

Operating Company	CC1100-0041 CBAUDITUS	CC1100-0329 CBAUDITPRO	CC1100-0114 MFBASIC	Total Labor Costs	Operating Company Allocations VPAUDITnINS
SDG&E	1,509,265	1,410,658	294,393	3,214,316	**60.7%**
SoCalGas	832,275	777,898	408,577	2,018,750	**38.1%**
Infrastructure	2,089	1,953	7,090	11,132	**0.2%**
Sempra Texas Utility	9,627	8,998	32,672	51,297	**1.0%**
Parent Reallocation	-	-	-	-	-
Retained	-	-	-	-	-
Total	2,353,256	2,199,507	742,733	5,295,495	**100.0%**

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Weighted Average - VP Audit Services & Insurance

Calculation for 2031 Forecast

Operating Company	CC1100-0041 CBAUDITUS	CC1100-0329 CBAUDITPRO	CC1100-0114 MFBASIC	Total Labor Costs	Operating Company Allocations VPAUDITnINS
SDG&E	1,559,829	1,457,918	301,749	3,319,496	**60.6%**
SoCalGas	861,341	805,066	425,028	2,091,436	**38.2%**
Infrastructure	2,223	2,077	7,543	11,843	**0.2%**
Sempra Texas Utility	9,924	9,276	33,681	52,882	**1.0%**
Parent Reallocation	-	-	-	-	-
Retained	-	-	-	-	-
Total	2,433,317	2,274,337	768,002	5,475,657	**100.0%**

Notes: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0118-VP Audit Services & Insurance

LEGEND:

1100-0041-Audit Services

1100-0329-Audit, Quality Assurance, and Data Analytics

1100-0114-Insurance & Risk Advisory

Weighted Average - Chief Risk Officer

NARRATIVE DESCRIPTION OF METHOD:

Allocations reflect the average relative share of each operating company's labor costs, weighted by the size of the labor budget for cost centers reporting to the Chief Risk Officer.

Calculation for 2025 Adjusted Actuals

Operating Company	CC1100-0348 MFBASIC	CC1100-0133 CBHQSEC	CC1100-0160 CBLANID	Total Labor Costs	Operating Company Allocations VPCHIEFRISK
SDG&E	358,457	899,223	99,019	1,356,699	**34.4%**
SoCalGas	471,479	1,287,009	118,781	1,877,268	**47.6%**
Infrastructure	156,556	451,985	33,096	641,636	**16.3%**
Sempra Texas Utility	40,885	15,968	229	57,083	**1.4%**
Parent Reallocation	-	-	-	-	**-**
Retained	-	11,691	-	11,691	**0.3%**
Total	1,027,377	2,665,876	251,125	3,944,377	**100.0%**

Notes: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0201-Chief Risk Officer

LEGEND:

1100-0348-Corporate Compliance

1100-0133-Corporate Security

1100-0160-Director Cybersecurity & CISO

Weighted Average - VP Corporate Relations

NARRATIVE DESCRIPTION OF METHOD:

Allocations reflect the average relative share of each operating company's labor costs, weighted by the size of the labor budget for cost centers reporting to the Vice President of Corporate Relations.

Calculation for 2025 Adjusted Actuals

Operating Company	CC1100-0079 CBCITENGAGE	CC1100-0169 MFSPLIT	CC1100-0168 MFBASIC	Total Labor Costs	Operating Company Allocations VPCORPREL
SDG&E	200,204	257,951	261,938	720,092	**22.1%**
SoCalGas	263,329	339,283	344,527	947,139	**29.1%**
Infrastructure	87,439	473,563	114,401	675,403	**20.8%**
Sempra Texas Utility	22,835	123,672	29,876	176,383	**5.4%**
Parent Reallocation	-	-	-	-	**-**
Retained	733,600	-	-	733,600	**22.6%**
Total	1,307,407	1,194,469	750,742	3,252,617	**100.0%**

Notes: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0171-VP Corporate Relations

LEGEND:

1100-0079-Corporate Citizenship

1100-0169-Corporate Communications

1100-0168-Branding & Marketing

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Weighted Average - VP of Governance & Corporate Secretary

NARRATIVE DESCRIPTION OF METHOD:

Allocations reflect the average relative share of each operating company's labor costs, weighted by the size of the labor budget for cost centers reporting to the Vice President of Governance & Corporate Secretary.

Calculation for 2025 Adjusted Actuals

Operating Company	CC1100-0143 CBLEGALOPS	CC1100-0126 MFBASIC	Total Labor Costs	Operating Company Allocations VPGVNC
SDG&E	256,274	279,367	535,641	**32.5%**
SoCalGas	348,128	367,452	715,580	**43.4%**
Infrastructure	215,743	122,013	337,756	**20.5%**
Sempra Texas Utility	26,426	31,864	58,290	**3.5%**
Parent Reallocation	-	-	-	**-**
Retained	3,144	-	3,144	**0.2%**
Total	849,715	800,696	1,650,411	**100.0%**

Notes: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD (2025 Only):

1100-0150-VP Governance & Corporate Secretary

LEGEND:

1100-0143-Corporate Governance

1100-0126-Executive Projects & Events

Weighted Average - VP People & Culture

NARRATIVE DESCRIPTION OF METHOD:

Allocations reflect the average relative share of each operating company's labor costs, weighted by the size of the labor budget for cost centers reporting to the Vice President of People & Culture.

Calculation for 2025 Adjusted Actuals

Operating Company	CC1100-0130 MFBASIC	CC1100-0205 MFBASIC	CC1100-0268 MFBASIC	Total Labor Costs	Operating Company Allocations VPTALMGMT
SDG&E	529,753	331,190	167,258	1,028,201	**34.9%**
SoCalGas	696,785	435,615	219,995	1,352,395	**45.9%**
Infrastructure	231,369	144,647	73,050	449,066	**15.2%**
Sempra Texas Utility	60,423	37,775	19,077	117,275	**4.0%**
Parent Reallocation	-	-	-	-	**-**
Retained	-	-	-	-	**-**
Total	1,518,329	949,227	479,381	2,946,937	**100.0%**

Notes: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0173-VP People & Culture

LEGEND:

1100-0130-Corporate HR

1100-0205-Ethics & Investigations

1100-0268-Talent Development & Engagement

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Weighted Average - VP & Treasurer

NARRATIVE DESCRIPTION OF METHOD:

Allocations reflect the average relative share of each operating company's labor costs, weighted by the size of the labor budget for cost centers reporting to the Vice President & Treasurer.

Calculation for 2025 Adjusted Actuals

Operating Company	CC1100-0113 CBCASHMGMT	CC1100-0119 CBTREAS	Total Labor Costs	Operating Company Allocations VPTREAS
SDG&E	474,790	470,439	945,229	**38.2%**
SoCalGas	474,790	470,439	945,229	**38.2%**
Infrastructure	135,654	403,233	538,887	**21.8%**
Sempra Texas Utility	11,305	-	11,305	**0.5%**
Parent Reallocation	-	-	-	**-**
Retained	33,914	-	33,914	**1.4%**
Total	1,130,453	1,344,110	2,474,563	**100.0%**

Calculation for 2026 Forecast

Operating Company	CC1100-0113 CBCASHMGMT	CC1100-0119 CBTREAS	Total Labor Costs	Operating Company Allocations VPTREAS
SDG&E	353,518	501,235	854,753	**46.4%**
SoCalGas	353,518	501,235	854,753	**46.4%**
Infrastructure	39,280	52,762	92,041	**5.0%**
Sempra Texas Utility	7,856	-	7,856	**0.4%**
Parent Reallocation	-	-	-	**-**
Retained	31,424	-	31,424	**1.7%**
Total	785,596	1,055,232	1,840,828	**100.0%**

Weighted Average - VP & Treasurer

Calculation for 2027 Forecast

Operating Company	CC1100-0113 CBCASHMGMT	CC1100-0119 CBTREAS	Total Labor Costs	Operating Company Allocations VPTREAS
SDG&E	363,210	514,977	878,188	**46.4%**
SoCalGas	363,210	514,977	878,188	**46.4%**
Infrastructure	40,357	54,208	94,565	**5.0%**
Sempra Texas Utility	8,071	-	8,071	**0.4%**
Parent Reallocation	-	-	-	**-**
Retained	32,285	-	32,285	**1.7%**
Total	807,134	1,084,163	1,891,297	**100.0%**

Calculation for 2028 Forecast

Operating Company	CC1100-0113 CBCASHMGMT	CC1100-0119 CBTREAS	Total Labor Costs	Operating Company Allocations VPTREAS
SDG&E	375,069	531,791	906,859	**46.4%**
SoCalGas	375,069	531,791	906,859	**46.4%**
Infrastructure	41,674	55,978	97,652	**5.0%**
Sempra Texas Utility	8,335	-	8,335	**0.4%**
Parent Reallocation	-	-	-	**-**
Retained	33,339	-	33,339	**1.7%**
Total	833,486	1,119,559	1,953,045	**100.0%**

Weighted Average - VP & Treasurer

Calculation for 2029 Forecast

Operating Company	CC1100-0113 CBCASHMGMT	CC1100-0119 CBTREAS	Total Labor Costs	Operating Company Allocations VPTREAS
SDG&E	387,202	548,993	936,195	**46.4%**
SoCalGas	387,202	548,993	936,195	**46.4%**
Infrastructure	43,022	57,789	100,811	**5.0%**
Sempra Texas Utility	8,604	-	8,604	**0.4%**
Parent Reallocation	-	-	-	**-**
Retained	34,418	-	34,418	**1.7%**
Total	860,448	1,155,776	2,016,224	**100.0%**

Calculation for 2030 Forecast

Operating Company	CC1100-0113 CBCASHMGMT	CC1100-0119 CBTREAS	Total Labor Costs	Operating Company Allocations VPTREAS
SDG&E	399,968	567,094	967,062	**46.4%**
SoCalGas	399,968	567,094	967,062	**46.4%**
Infrastructure	44,441	59,694	104,135	**5.0%**
Sempra Texas Utility	8,888	-	8,888	**0.4%**
Parent Reallocation	-	-	-	**-**
Retained	35,553	-	35,553	**1.7%**
Total	888,817	1,193,882	2,082,699	**100.0%**

CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Weighted Average - VP & Treasurer

Calculation for 2031 Forecast

Operating Company	CC1100-0113 CBCASHMGMT	CC1100-0119 CBTREAS	Total Labor Costs	Operating Company Allocations VPTREAS
SDG&E	413,575	586,387	999,962	**46.4%**
SoCalGas	413,575	586,387	999,962	**46.4%**
Infrastructure	45,953	61,725	107,678	**5.0%**
Sempra Texas Utility	9,191	-	9,191	**0.4%**
Parent Reallocation	-	-	-	**-**
Retained	36,762	-	36,762	**1.7%**
Total	919,056	1,234,499	2,153,556	**100.0%**

Notes: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0112-VP & Treasurer

LEGEND:

1100-0113-Cash Management

1100-0119-Finance