

Docket : A.14-11-003, -004
Exhibit No. : ORA-1-A
Commissioner : M. Picker
ALJ : J. Wong, R. Lirag
Witness : C. Tang



OFFICE OF RATEPAYER ADVOCATES
CALIFORNIA PUBLIC UTILITIES COMMISSION

**Report on the Results of Operations
for
San Diego Gas & Electric Company
Southern California Gas Company
Test Year 2016
General Rate Case**

Executive Summary

San Francisco, California
May 11, 2015

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1

EXECUTIVE SUMMARY

2 I. INTRODUCTION – THE OFFICE OF RATEPAYER ADVOCATES 3 RECOMMENDS REDUCTIONS IN SAN DIEGO GAS & ELECTRIC 4 COMPANY’S and SOUTHERN CALIFORNIA GAS COMPANY’S 5 PROPOSED REVENUE INCREASES FOR 2016 THRU 2018

6 The Office of Ratepayer Advocates
7 (ORA) submits its reports and exhibits in
8 response to the applications of San Diego Gas
9 & Electric Company (SDG&E) and Southern
10 California Gas Company (SCG or SoCalGas)
11 for Test Year (TY) 2016 General Rate Cases
12 (GRCs). SDG&E and SoCalGas, otherwise
13 known as the Sempra Utilities (Sempra or
14 SEU), propose revenue increases for 2016
15 and post-test years 2017 and 2018.¹

16 SDG&E requests authorization from the
17 California Public Utilities Commission (CPUC
18 or Commission) for revenue increases
19 associated with its Electric Distribution, Gas
20 Distribution, and Electric Generation
21 operations. SoCalGas requests Commission
22 authorization for revenue increases associated
23 with its Gas Distribution, Transmission, and
24 Underground Storage operations.

25 This exhibit presents ORA’s executive
26 summary, addressing SDG&E’s and SoCalGas’ GRC requests. ORA’s revenue

SDG&E requests a 3-year cumulative revenue increase of \$638 million, comprising:

- a \$116 million (6.5%) increase beginning in 2016; and
- additional increases of \$97 million (5.1%) in 2017 and \$96 million (4.8%) in 2018.

SoCalGas requests a 3-year cumulative revenue increase of \$1.08 billion, comprising:

- a \$245 million (11.7%) increase beginning in 2016; and
- additional increases of \$125 million (5.3%) in 2017 and \$94 million (3.8%) in 2018.

ORA recommends a 3-year cumulative revenue decrease of \$58 million for SDG&E and increase of \$372 million for SoCalGas.

For SDG&E, ORA recommends:

- an \$80 million (-4.5%) decrease in 2016; and
- increases of \$60 million (3.5%) in 2017 and \$62 million (3.5%) in 2018.

For SoCalGas, ORA recommends:

- a \$48 million (2.3%) increase in 2016; and
- additional increases of \$75 million (3.5%) in 2017 and \$78 million (3.5%) in 2018.

ORA also recommends a third post-test year for both utilities, with a 3.5% revenue increase in 2019.

¹ Per the Proof of Rule 3.2(e) Compliance which SDG&E filed on January 12, 2015, and SoCalGas filed on January 13, 2015, bill inserts provided notice to customers about the utilities’ requested revenue increases for utility service, effective January 1, 2016.

1 requirement forecasts for SDG&E and SoCalGas allow for necessary system
 2 improvements without negative impact on operations and service; this is consistent
 3 with Public Utilities Code Sections 309.5(a) and 963(b)(3).

4 Table 1-1 compares ORA's forecasts of Test Year 2016 GRC proposed
 5 revenues to SDG&E's and SoCalGas' forecasts, relative to each utility's 2016
 6 revenues at present rates.^{2,3}

7 Table 1-1
 8 SDG&E Requests a \$116 Million Revenue Requirement Increase in 2016
 9 and SoCalGas Requests a \$245 Million Revenue Increase,
 10 While ORA Recommends an \$80 Million Decrease for SDG&E and
 11 a \$48 Million Increase for SoCalGas Relative to Revenues at Present Rates
 12 (in Millions of Dollars)

Description (a)	Utility's 2016 Present Revenues (b)	Utility's 2016 Proposed Revenues (c)	Utility's Requested Revenue Increase (d=c-b)	ORA's 2016 Proposed Revenues (e)	ORA's Recommended Revenue Change (f=e-b)
SDG&E	\$1,790	\$1,905	\$116	\$1,710	(\$80)
SoCalGas	\$2,097	\$2,342	\$245	\$2,145	\$48
Total	\$3,887	\$4,248	\$361	\$3,855	(\$32)

13 As described in Section V of this Executive Summary, SDG&E and SoCalGas
 14 had already reduced their 2016 revenue requests by \$39 million and \$44 million,
 15 respectively, compared to the initial Notices of Intent (NOI) tendered in July 2014.
 16 ORA's initial deficiency notices, discovery efforts, and investigation led to some of
 17 the reductions in the SDG&E and SoCalGas test year revenue requests.

18

² On March 25, 2015, SDG&E and SoCalGas served revised testimony (errata) and workpapers which superseded many of the November 14, 2014 materials submitted with their GRC applications. To develop its Summary of Earnings, ORA used the Results of Operations (RO) model provided with the revised exhibits. Unless indicated otherwise, the ORA witnesses impacted by these revised exhibits have incorporated the changes into their analyses.

³ Ex. SDG&E-36-R, p. KN-A-2, Table KN-1 and Ex. SCG-34-R, p. KN-A-2, Table KN-1. In Table 1-1, column (d) for SDG&E is rounded to reflect the more accurate numerical difference presented on p. KN-A-2, Table KN-1 of Ex. SDG&E-36-R.

1 Table 1-2 compares ORA's forecast of Test Year 2016 GRC proposed
 2 revenues to SDG&E's forecast, relative to SDG&E's 2016 revenues at present rates,
 3 broken down by the electric and gas departments.⁴

4 Table 1-2
 5 Comparison of SDG&E's Requested Revenue Increase in 2016
 6 with ORA's Recommended Revenue Increase, Electric and Gas Departments
 7 (in Millions of Dollars)

Description (a)	SDG&E's 2016 Present Revenues (b)	SDG&E's 2016 Proposed Revenues (c)	SDG&E's Forecasted Increase over 2016 Present Revenues (d=c-b)	ORA's 2016 Proposed Revenues (e)	ORA's Recommended Change over 2016 Present Revenues (f=e-b)
Electric Department	\$1,479	\$1,580	\$101	\$1,415	(\$65)
Gas Department	\$310	\$325	\$15	\$295	(\$15)
Total	\$1,790	\$1,905	\$116	\$1,710	(\$80)

8 Table 1-3 compares ORA's forecasts of post-test year revenue increases to
 9 SDG&E's and SoCalGas' forecasts of revenue increases for 2017 and 2018.

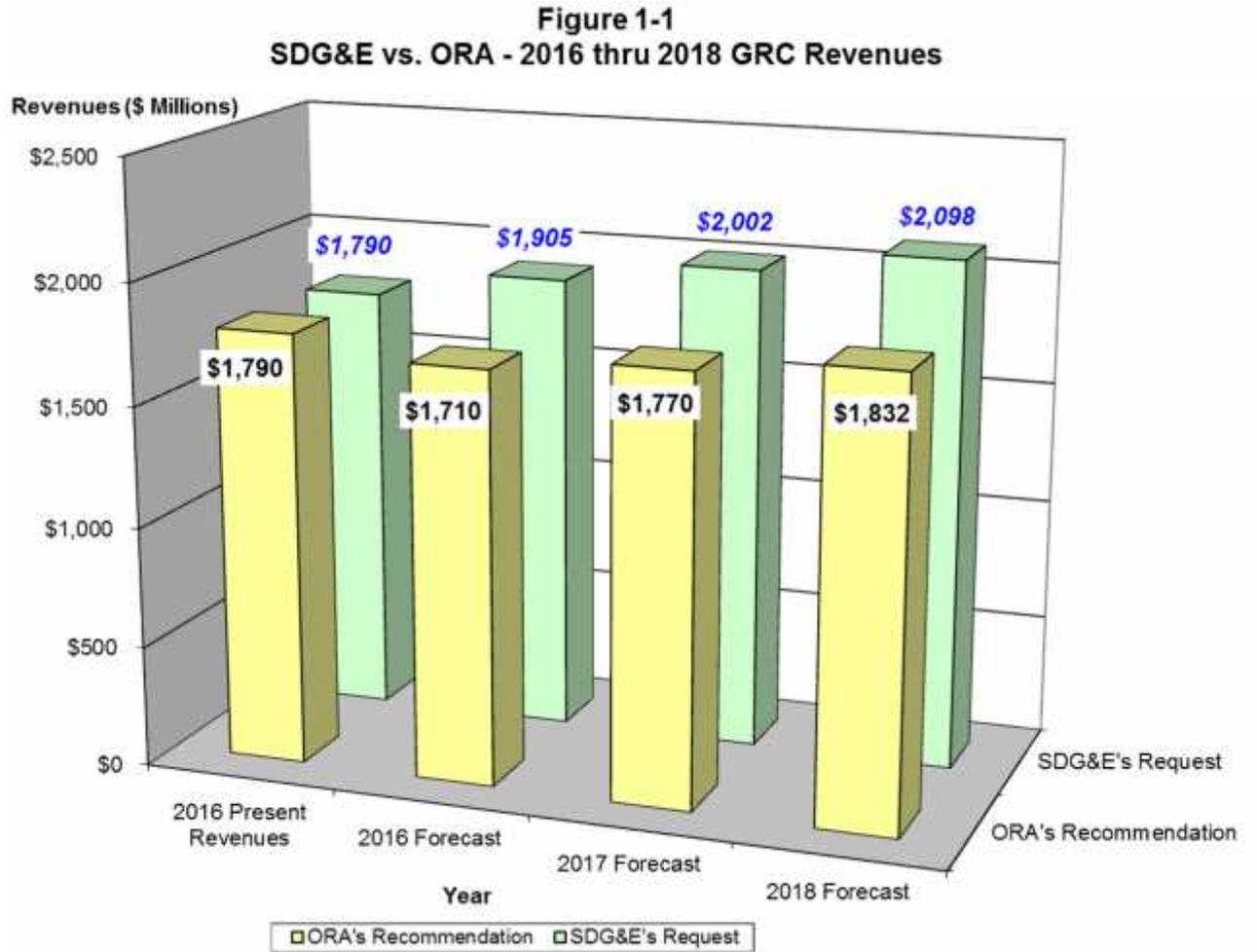
10 Table 1-3
 11 Comparison of SDG&E's and SoCalGas' Proposed Post-Test Year Revenue Increases
 12 with ORA's Recommended Revenue Increases
 13 (in Millions of Dollars)

Description (a)	Utility's Requested 2017 Revenue Increase (b)	Utility's Requested 2018 Revenue Increase (c)	ORA's Recommended 2017 Revenue Increase (d)	ORA's Recommended 2018 Revenue Increase (d)
SDG&E	\$97	\$96	\$60	\$62
SoCalGas	\$125	\$94	\$75	\$78
Total	\$222	\$190	\$135	\$140

14 ORA also recommends a third post-test year, in 2019, where both SDG&E
 15 and SoCalGas receive a 3.5% increase in revenues over 2018 levels.

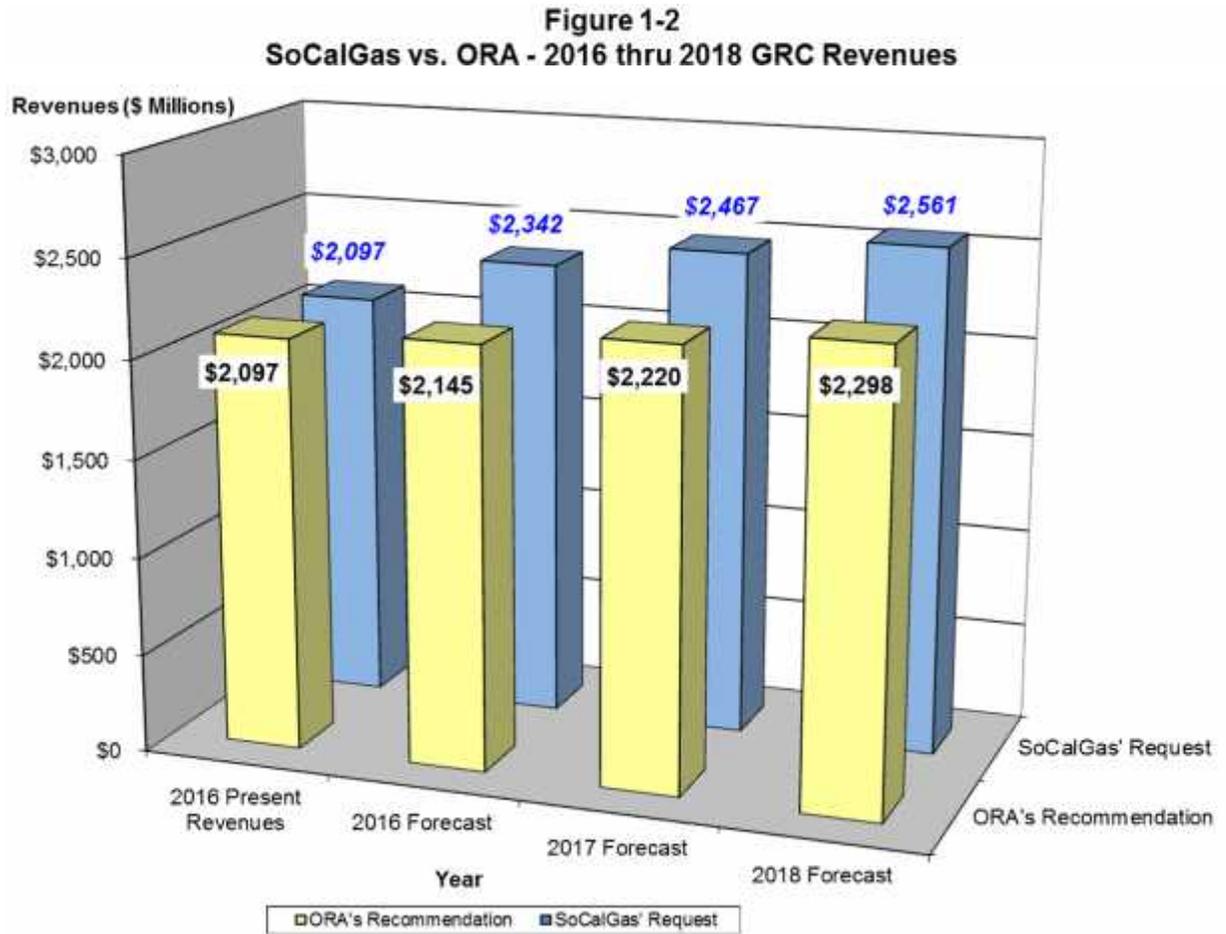
⁴ Ex. SDG&E-36-R, p. KN-A-3, Table KN-2 (electric) and p. KN-A-7, Table KN-6 (gas). Some figures rounded.

1 Figure 1-1 illustrates ORA's recommended revenue requirement level for
2 2016 thru 2018, compared to SDG&E's request.



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1 Figure 1-2 illustrates ORA's recommended revenue requirement level for
2 2016 thru 2018, compared to SoCalGas' request.



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1 **II. OVERVIEW / SUMMARY**

2 This section provides an overview and summary of SDG&E’s and SoCalGas’
3 requests, and ORA’s recommendations regarding the Sempra Utilities’ 2016 thru
4 2018 revenue requirements.

5 **A. SDG&E Requests a \$116 Million Revenue Increase in 2016**
6 **and Post-Test Year Increases of \$97 Million in 2017 and \$96**
7 **Million in 2018, While SoCalGas Requests a \$245 Million**
8 **Revenue Increase in 2016 and Post-Test Year Increases of**
9 **\$125 Million in 2017 and \$94 Million in 2018**

10 On November 14, 2014, SDG&E and SoCalGas filed their GRC applications
11 seeking Commission authorization for revenue requirement increases effective
12 January 1, 2016. Both utilities propose a 3-year GRC term, comprising one test year
13 (2016) and two post-test years (2017 and 2018), and request additional revenues in
14 2016 to recover costs they will incur to own and operate the facilities and
15 infrastructure, and the cost of other functions, necessary to provide utility services to
16 their customers. SDG&E’s and SoCalGas’ requests are driven by increased
17 expenditures associated with: (1) safety and reliability; (2) customer service; (3) risk
18 management; (4) environmental stewardship; and (5) supplier diversity.⁵

19 On March 25, 2015, SDG&E and SoCalGas served revised testimony
20 (errata), requesting that the Commission authorize \$1.905 billion and \$2.342 billion,
21 respectively, in 2016 GRC base revenues.

22 The table below compares SDG&E’s and SoCalGas’ Test Year 2016 GRC
23 proposed revenues forecasts to their 2016 present revenues, as set forth in the
24 revised testimony.⁶

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⁵ General Rate Case Application of San Diego Gas & Electric Company, pp. 2-3. General Rate Case Application of Southern California Gas Company, p. 2.

⁶ Ex. SDG&E-36-R, p. KN-A-2, Table KN-1, and SCG-34-R, p. KN-A-2, Table KN-1.

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Table 1-4
SDG&E's and SoCalGas' Requested Increases in GRC Revenues
Effective January 1, 2016
(in Millions of Dollars)

Description (a)	Utility's 2016 Present Revenues (b)	Utility's 2016 Proposed Revenues (c)	\$ Increase over 2016 Present Revenues (d=c-b)	% Increase over 2016 Present Revenues (e=d/b)
SDG&E	\$1,790	\$1,905	\$116	6.5%
SoCalGas	\$2,097	\$2,342	\$245	11.7%
Total	\$3,887	\$4,247	\$361	9.3%

5 SDG&E and SoCalGas propose post-test year ratemaking (PTYR)
6 mechanisms to account for escalation of operating expenses and capital revenue
7 requirement growth. The table below compares SDG&E's and SoCalGas' proposed
8 post-test year revenue increases.⁷

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Table 1-5
SDG&E's and SoCalGas' Requested Post-Test Year Revenue Increases
for 2017 and 2018
(in Millions of Dollars)

Description (a)	Utility's 2016 Proposed Revenues (b)	Utility's 2017 Proposed Revenue Increase (c)	Utility's 2017 Proposed Revenues (d=b+c)	% Increase over 2016 Revenues (e=c/b)	Utility's 2018 Proposed Revenue Increase (f)	Utility's 2018 Proposed Revenues (g=f+d)	% Increase over 2017 Revenues (h=f/d)
SDG&E	\$1,905	\$97	\$2,002	5.1%	\$96	\$2,098	4.8%
SoCalGas	\$2,342	\$125	\$2,467	5.3%	\$94	\$2,561	3.8%
Total	\$4,247	\$222	\$4,469	5.2%	\$190	\$4,659	4.3%

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⁷ Post-Test Year dollar and percentage increases for each utility (columns c, e, f and h) from Ex. SDG&E-35-R, p. SKH-1, lines 19-20, and SCG-37-R, p. RMV-1, lines 25-26.

1 **B. SDG&E’s and SoCalGas’ Proposed Revenue Increases**
 2 **Add Up to \$638 Million and \$1.08 Billion, Respectively,**
 3 **on a Cumulative Basis over a 3-Year GRC Term**

4 If SDG&E’s proposals are adopted by the Commission, the utility’s ratepayers
 5 will experience a 3-year cumulative revenue increase of \$638 million.⁸ Figure 1-3
 6 illustrates SDG&E’s requested revenue requirement levels, and their components,
 7 for 2016 thru 2018.

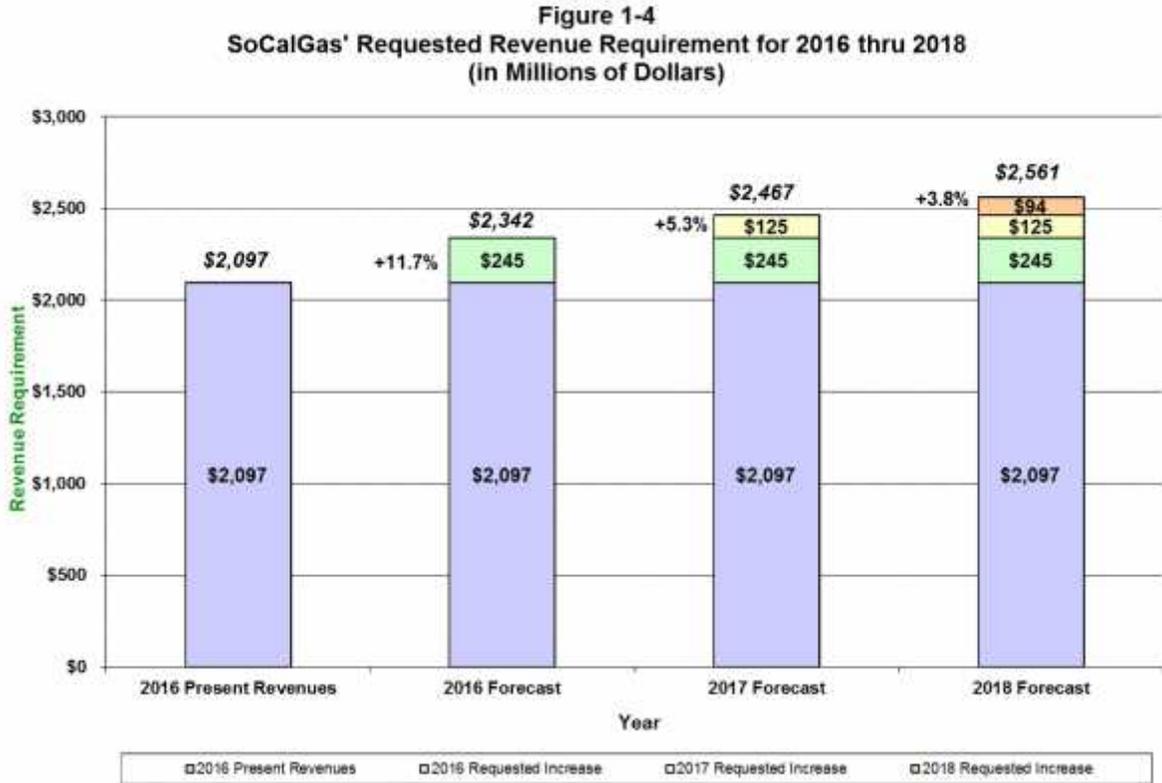
Figure 1-3
 SDG&E's Requested Revenue Requirement for 2016 thru 2018
 (in Millions of Dollars)



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⁸ For this 3-year rate case cycle: (a) the \$116 million increase in 2016 would be in effect for three years—2016, 2017 and 2018; (b) the \$97 million increase in 2017 would be in effect for two years—2017 and 2018; and (c) the \$96 million increase in 2018 would be in effect for one year—2018. Therefore: (\$116 million x 3) + (\$97 million x 2) + (\$96 million x 1) = \$638 million.

1 If SoCalGas' proposals are adopted by the Commission, the utility's
 2 ratepayers will experience a 3-year cumulative revenue increase of \$1.08 billion.⁹
 3 Figure 1-4 illustrates SoCalGas' requested revenue requirement levels, and their
 4 components, for 2016 thru 2018.



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6 **C. ORA Recommends a Revenue Decrease for SDG&E and a**
 7 **Lower Revenue Increase for SoCalGas**

8 ORA recommends that the Commission authorize \$1.710 billion in 2016 GRC
 9 base revenues for SDG&E, and \$2.145 billion for SoCalGas. ORA recommends the
 10 following changes in 2016 relative to SDG&E's and SoCalGas' present revenues:

⁹ For this 3-year rate case cycle: (a) the \$245 million increase in 2016 would be in effect for three years—2016, 2017 and 2018; (b) the \$125 million increase in 2017 would be in effect for two years—2017 and 2018; and (c) the \$94 million increase in 2018 would be in effect for one year—2018. Therefore: (\$245 million x 3) + (\$125 million x 2) + (\$94 million x 1) = \$1,079 million.

- Decreasing SDG&E's revenue requirement by \$80 million (-4.5%) compared to its 2016 present revenues of \$1.790 billion; and
- Increasing SoCalGas' revenue requirement by \$48 million (2.3%) over its 2016 present revenues of \$2.097 billion.

Table 1-6
 ORA Recommends an \$80 Million Decrease and a \$48 Million Increase in GRC Revenues for SDG&E and SoCalGas, Respectively, Effective January 1, 2016 (in Millions of Dollars)

Description (a)	Utility's 2016 Present Revenues (b)	ORA's 2016 Proposed Revenues (c)	ORA's Recommended \$ Change Compared to 2016 Present Revenues (d=c-b)	ORA's Recommended % Change Compared to 2016 Present Revenues (e=d/b)
SDG&E	\$1,790	\$1,710	(\$80)	(4.5%)
SoCalGas	\$2,097	\$2,145	\$48	2.3%
Total	\$3,887	\$3,855	(\$32)	(0.3%)

ORA recommends the following post-test year revenue increases in 2017 and 2018 for SDG&E and SoCalGas:

Table 1-7
 ORA Estimates Post-Test Year Revenue Increases of \$60 Million (3.5%) in 2017 and \$62 Million (3.5%) in 2018 for SDG&E and \$75 Million (3.5%) in 2017 and \$78 Million (3.5%) in 2018 for SoCalGas (in Millions of Dollars)

Description (a)	ORA's 2016 Proposed Revenues (b)	ORA's 2017 Proposed Revenue Increase (c)	ORA's 2017 Proposed Revenues (d=b+c)	% Increase over 2016 Revenues (e=c/b)	ORA's 2018 Proposed Revenue Increase (f)	ORA's 2018 Proposed Revenues (g=f+d)	% Increase over 2017 Revenues (h=f/d)
SDG&E	\$1,710	\$60	\$1,770	3.5%	\$62	\$1,832	3.5%
SoCalGas	\$2,145	\$75	\$2,220	3.5%	\$78	\$2,298	3.5%
Total	\$3,855	\$135	\$3,990	3.5%	\$140	\$4,130	3.5%

ORA also recommends a third post-test year, in 2019, where both SDG&E and SoCalGas receive a 3.5% increase in revenues over 2018 levels.

1 **D. ORA’s Forecasted GRC Revenues for 2016 thru 2018 are**
2 **Lower Than SDG&E’s and SoCalGas’ Requests, and**
3 **Should be Adopted by the Commission**

4 ORA’s test year and post-test year forecasts would result in 3-year cumulative
5 changes of **(\$58) million**¹⁰ for SDG&E and \$372 million¹¹ for SoCalGas. For the
6 reasons set forth in ORA’s exhibits, ORA’s recommended revenue increases for
7 SDG&E and SoCalGas should be adopted by the Commission.

8 If the Commission adopts ORA’s forecasts, ratepayers will experience more
9 modest revenue changes over the 3-year period from 2016-2018, that still allow for
10 necessary system improvements without negative impact on operations and service.
11 This is consistent with Public Utilities Code Sections 309.5(a)¹² and 963(b)(3).¹³

12 **III. ESTIMATED RATE IMPACT ON SDG&E’s and SoCalGas’**
13 **CUSTOMERS**

14 In its application, SDG&E estimated that the 2016 bill impact for an electric
15 residential customer using an average of 500 kWh/month would be a \$0.25
16 decrease (about -0.3%) per month, while a gas residential customer using an
17 average of 28 therms/month would experience a \$0.32 decrease (about -0.8%) per
18 month.^{14,15} SoCalGas estimated that the 2016 bill impact for a gas residential

¹⁰ (-\$80 million x 3) + (\$60 million x 2) + (\$62 million x 1) = -\$58 million.

¹¹ (\$48 million x 3) + (\$75 million x 2) + (\$78 million x 1) = \$372 million.

¹² ORA’s goal “...shall be to obtain the lowest possible rate for service consistent with reliable and safe service levels.”

¹³ “It is the policy of the state that commission and each gas corporation place safety of the public and gas corporation employees as the top priority. The commission shall take all reasonable and appropriate actions necessary to carry out the safety priority policy of this paragraph consistent with the principle of just and reasonable cost-based rates.”

¹⁴ General Rate Case Application of San Diego Gas & Electric Company, p. 2.

¹⁵ Despite SDG&E’s forecast to increase revenues, it expects rates to decrease in 2016 because the previous revenue increase from the 2012 GRC was implemented late and will extend into 2016,

(continued on next page)

1 customer using an average of 39 therms/month would be a \$2.75 increase (about
2 5.5%) per month.¹⁶

3 In contrast, if the Commission adopts ORA's recommended revenue
4 requirement for 2016, ORA currently estimates¹⁷ that:

- 5 • SDG&E's residential customers would experience monthly
6 decreases of approximately \$0.55 (about -0.8%) to their electric
7 bills and \$0.37 (about -1.0%) to their gas bills; and
- 8 • SoCalGas' residential customers would experience a monthly
9 increase of approximately \$0.70 (about 1.4%) to their gas bills.

10 **IV. PROCEDURAL BACKGROUND AND SCHEDULE**

11 On July 25, 2014, SDG&E and SoCalGas tendered their Notices of Intent
12 (NOIs) with the Commission to file Test Year 2016 GRC applications. ORA
13 submitted deficiency notices to SDG&E and SoCalGas regarding their NOI
14 showings, and they substantially cured the deficiencies as required by the Rate
15 Case Plan in effect at that time. On September 12, 2014, ORA accepted the two
16 NOIs.

17 On November 14, 2014, SDG&E and SoCalGas filed their Test Year 2016
18 GRC Applications, A.14-11-003 and A.14-11-004, respectively, with the
19 Commission. The Applications were first noticed on the Commission's Daily
20 Calendar on November 18, 2014. ORA filed timely Protests to the Applications on
21 December 17, 2014. These two applications were then consolidated in a December
22 26, 2014 Administrative Law Judge's (ALJ) Ruling.

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creating an average of \$162 million, which would offset SDG&E's requested \$133 million increase (per SDG&E's November 14, 2014 GRC filing).

¹⁶ General Rate Case Application of Southern California Gas Company, p. 1.

¹⁷ A more precise determination of the rate impact on SDG&E's and SoCalGas' customers will be addressed in the Revenue Allocation and Rate Design phase of the GRC.

1 A Prehearing Conference (PHC) was held on January 8, 2015. A Notice of
 2 Co-Assignment was issued on January 22, 2015. The Assigned Commissioner's
 3 Ruling and Scoping Memo was issued on February 5, 2015. An ALJs' Ruling,
 4 issued on March 20, 2015, established the schedule for ten Public Participation
 5 Hearings (PPHs).¹⁸ A Notice of Re-Assignment was issued on April 1, 2015.

6 The Commission has established the following procedural schedule for this
 7 consolidated proceeding:

8 Table 1-8
 9 Procedural Schedule for SDG&E's and SoCalGas' Test Year 2016 GRCs
 10 as Established by the Assigned Commissioner's Ruling and Scoping Memo
 11 Dated February 5, 2015

Event	Dates
Safety and Enforcement Division (SED) report on safety aspects of SDG&E's and SoCalGas' GRC applications	March 27, 2015
ORA Testimony served, and Applicants' testimony on SED report	April 24, 2015
Intervenor Testimony served	May 15, 2015
Rebuttal Testimony served	June 12, 2015
Public Participation Hearings	May 12 – June 10, 2015
Evidentiary Hearings	June 22 – July 17, 2015
Opening Briefs	August 17, 2015
GRC Update Testimony and Comparison Exhibit served	August 24, 2015
Reply Briefs	September 2, 2015
Update Hearings, if needed	September 14 – 15, 2015
Proposed Decision (PD)	Within 90 days of filing reply briefs
Comments and Reply Comments on PD	In accordance with Rule 14.3 of the Commission's Rules of Practice and Procedure
Final Decision	Approximately January 2016

¹⁸ Six PPHs will be held in SoCalGas' service territory during May 12 through May 21, 2015. Four PPHs will be held in SDG&E's service territory, during June 1 through June 10, 2015

1 The procedural schedule requires ORA to serve its testimony by April 24,
2 2015. ORA fulfills this requirement by serving its testimony today.

3 **V. PROGRESSION OF SDG&E's and SoCalGas' TEST YEAR**
4 **REVENUE REQUIREMENT FORECASTS**

5 Table 1-9 illustrates the progression of SDG&E's and SoCalGas' 2016
6 revenue requirement forecast from when the NOI was tendered in July 2014,
7 through when errata was filed in March 2015, compared to ORA's forecast.

8 Table 1-9
9 SDG&E and SoCalGas 2016 Revenue Requirement Comparison
10 (in Millions of Dollars)

Date	Description	SDG&E	SoCalGas
July 25, 2014	Notices of Intent	\$1,944	\$2,386
November 14, 2014	GRC Applications	\$1,911	\$2,352
January 22, 2015	Updated Results of Operations ¹⁹	\$1,911	\$2,352
March 25, 2015	Revised Testimony	\$1,905	\$2,342
April 24, 2015	ORA Testimony / Forecast	\$1,732	\$2,166
May 11, 2015	ORA Update ²⁰	\$1,710	\$2,145

11 As shown in the table above, SDG&E has reduced its test year revenue
12 request by \$39 million and SoCalGas has reduced its request by \$44 million since
13 their NOIs were tendered in July 2014. ORA's deficiency notices led to some of the
14 revenue requirement reductions from the NOIs to the Applications. Similarly, ORA's
15 discovery efforts led to some of the errata identified by SDG&E and SoCalGas.

¹⁹ On January 22, 2015, SDG&E served Exhibit SDG&E-42 and SoCalGas served Exhibit SCG-40, updating their Results of Operations report for changes in rates effective January 1, 2015. The January 22, 2015 update only revised SDG&E's and SoCalGas' present rate revenues and did not impact their 2016 revenue requirement forecasts.

²⁰ Results of Operations updated to correctly reflect ORA's forecasts from its April 24, 2015 exhibits.

1 **VI. ORA’s ANALYSIS**

2 ORA is responding to SDG&E’s TY2016 GRC Application, A.14-11-003, and
3 SoCalGas’ TY2016 GRC Application, A.14-11-004, with the issuance of its reports
4 and exhibits.

5 ORA’s team for this case consists of approximately 20 persons responsible
6 for the project coordination, support, financial review, and analytical responsibilities
7 needed to process SDG&E’s and SoCalGas’ GRC applications. ORA’s
8 “Qualifications of Witnesses” exhibit provides details on ORA’s multi-disciplinary
9 team with backgrounds in engineering, accounting, economics, finance, and policy.

10 ORA submits the following reports in support of its recommendations:

- 11 • Report on the Results of Operations for San Diego Gas & Electric
12 Company and Southern California Gas Company Test Year 2016
13 General Rate Case (Exhibits ORA-1 through ORA-23);
- 14 • Report on the Results of Examination for San Diego Gas & Electric
15 Company and Southern California Gas Company Test Year 2016
16 General Rate Case (Exhibit ORA-24); and
- 17 • Qualifications of Witnesses for San Diego Gas & Electric Company
18 and Southern California Gas Company Test Year 2016 General Rate
19 Case (Exhibit ORA-25).

20 In March 2015, SDG&E and SoCalGas provided ORA with 2014
21 adjusted-recorded expenses and capital expenditures.²¹ Unless indicated
22 otherwise, ORA’s 2014 capital expenditure forecasts generally relied upon the
23 utilities’ 2014 adjusted-recorded data. In general, ORA’s 2016 expense
24 forecasts considered the utilities’ 2014 adjusted-recorded data, as discussed in
25 ORA’s reports.

²¹ 2014 adjusted-recorded capital expenditures from Sempra email to ORA dated March 6, 2015 (see [Attachment 1](#) to this exhibit). 2014 adjusted-recorded expenses from Sempra email to ORA dated March 13, 2015 (see [Attachment 2](#)). In both instances, SDG&E and SoCalGas provided Excel spreadsheets containing the following utility-specific data, in separate worksheet tabs: (1) adjusted-recorded; (2) recorded; and (3) raw data. Attachments 1 and 2 only contain the adjusted-recorded data.

VII. ORGANIZATION OF ORA’s SHOWING / SUMMARY OF DIFFERENCES

This section briefly: (1) indicates how ORA’s exhibits are organized; and (2) highlights the major differences between ORA and SDG&E/SoCalGas with respect to the various elements of revenues, operating expenses, and capital expenditures.

A. Organization of ORA’s Exhibits

Table 1-10 shows the specific exhibit(s) and subject matter(s) for which each ORA witness is responsible.

Table 1-10
ORA Exhibits with Corresponding Subject Matter and Witnesses

ORA Exhibit	ORA Witness	Subject Area
1	Clayton Tang	Executive Summary
2	Jerry Oh	Summary of Earnings, Segmentation & Reassignment Rates
3	Tom Renaghan	Customers, Sales, and Cost Escalation
4	Marek Kanter	Miscellaneous Revenues
5	Eleanor Jaeger	SDG&E Electric Distribution Expenses
6	Greg Wilson	SDG&E Electric Distribution Capital, Part 1 of 2
7	Scott Logan	SDG&E Electric Distribution Capital, Part 2 of 2
8	Mark Loy	SDG&E Electric Generation and SONGS
9	Godson Ezekwo	SDG&E Gas Distribution, Transmission, Engineering, and Pipeline Integrity (TIMP/DIMP) Expense and Capital
10	Dao Phan	SCG Gas Distribution Expense and Capital
11	Kelly Lee	SCG Gas Transmission, Underground Storage, Engineering, and Pipeline Integrity (TIMP/DIMP) Expense and Capital
12	Truman Burns	Risk Management and Procurement
13	Tamera Godfrey	Customer Services
14	Sophie Chia	Supply Management, Supplier Diversity, Fleet Services, Facility Operations, Real Estate, Land Services, and Environmental Services
15	Peter Morse	Information Technology
16	Jerry Oh	Corporate Center, Shared Services & Shared Assets Billing Policies and Process
17	Stacey Hunter	Compensation, Incentives, Benefits, Pensions, and PBOPs
18	Lindsay Laserson	Administrative & General Expenses, Part 1 of 2
19	Galen Dunham	Administrative & General Expenses, Part 2 of 2
20	Matthew Karle	Depreciation Expense & Reserve
21	Mariana Campbell	Taxes
22	Katie McNabb	Rate Base and Working Cash
23	Clayton Tang	Post-Test Year Ratemaking, and SCG Advanced Metering Infrastructure Policy
24	Mark Waterworth, Grant Novack, Joyce Lee, Fransiska Hadiprodjo	Financial Examination, Regulatory Accounts, and Compliance
25	Various	Qualifications of Witnesses

1 **B. Summary of ORA’s Recommendations**

2 The following briefly summarizes the recommendations contained within each
3 ORA exhibit that addresses SDG&E’s and SoCalGas’ GRC requests.

Exhibit ORA-1 Executive Summary
This exhibit provides a brief overview of SDG&E’s and SoCalGas’ requests; presents the overall organization of ORA’s exhibits; and summarizes the differences between ORA’s and the Sempra Utilities’ Test Year 2016 and Post-Test Year estimates.

4

Exhibit ORA-2 Summary of Earnings, Segmentation & Reassignment Rates
This exhibit compares ORA’s Summary of Earnings for 2016 with those of SDG&E and SoCalGas. ORA does not oppose Sempra’s proposed Segmentation and Reassignment rates.

5

Exhibit ORA-3 Customers, Sales, and Cost Escalation
<p>This exhibit addresses SDG&E’s and SCG’s Customers and Sales forecasts for 2014-2016.</p> <ul style="list-style-type: none">• ORA’s customer forecasts are comparable to those of SDG&E’s and SCG’s forecasts—slightly higher for electric and somewhat lower for gas.• ORA does not dispute SDG&E’s forecast of Electric sales.• Gas sales for SDG&E and SCG are developed as part of the Triennial Cost Allocation (TCAP) proceeding and not addressed in this exhibit. <p>This exhibit also addresses SDG&E’s and SCG’s proposed escalation rates for 2014-2016.</p> <ul style="list-style-type: none">• ORA’s forecasts of labor escalation rates are lower than SDG&E’s and SCG’s forecasts for 2014 and 2015, but higher for 2016.• ORA’s forecasts of non-labor escalation rates are lower than SDG&E’s and SCG’s forecasts.• ORA’s forecasts of Shared Services non-labor escalation rates are lower than SDG&E’s and SCG’s forecasts.• ORA’s forecasts of capital escalation rates are generally higher than SDG&E’s and SCG’s forecasts.• ORA’s expense-related escalation rates yield a \$10 million difference with SDG&E in 2016, and a \$20 million difference with SCG.

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Exhibit ORA-4 Miscellaneous Revenues
<p>This exhibit addresses SDG&E's and SoCalGas' Miscellaneous Revenues forecasts for 2016.</p> <ul style="list-style-type: none">• ORA forecasts \$20.3 million compared to SDG&E's forecast of \$19.2 million.• ORA forecasts \$102.1 million compared to SCG's forecast of \$100.5 million. <p>ORA's primary adjustments/recommendations pertain to Service Establishment Charges.</p> <p><u>Note:</u> ORA did not have sufficient time to address revised Ex. SDG&E-34-R-A and corresponding workpapers, served on April 20, 2015, regarding Miscellaneous Revenues.</p>

2

Exhibit ORA-5 SDG&E Electric Distribution Expenses
<p>This exhibit addresses SDG&E's Electric Distribution expenses for 2016.</p> <ul style="list-style-type: none">• ORA forecasts \$116.9 million compared to SDG&E's forecast of \$140.1 million. <p>ORA's primary adjustments/recommendations pertain to Construction Services, Electric Distribution Operations, and Electric Regional Operations.</p>

3

Exhibit ORA-6 SDG&E Electric Distribution Capital (Part 1 of 2)
<p>This exhibit addresses certain SDG&E Electric Distribution capital expenditures, not addressed in Ex. ORA-7, for the 3-year period 2014 thru 2016.</p> <ul style="list-style-type: none">• For the areas addressed in this exhibit, ORA forecasts capital expenditures of \$135.2 million in 2014, \$224.6 million in 2015, and \$281.0 million in 2016, compared to SDG&E's forecasts of \$259.1 million, \$287.3 million, and \$287.8 million, respectively. <p>ORA's primary adjustments/recommendations pertain to New Business, Franchise, and Safety/Risk Management.</p>

4

Exhibit ORA-7 SDG&E Electric Distribution Capital (Part 2 of 2)
<p>This exhibit addresses certain SDG&E Electric Distribution capital expenditures, not addressed in Ex. ORA-6, for the 3-year period 2014 thru 2016.</p> <ul style="list-style-type: none">• For the areas addressed in this exhibit, ORA forecasts capital expenditures of \$113.9 million in 2014, \$164.7 million in 2015, and \$184.3 million in 2016, compared to SDG&E's forecasts of \$184.5 million, \$199.1 million, and \$186.2 million, respectively. <p>ORA's primary adjustments/recommendations pertain to Overhead Pools, Materials, and Mandated.</p>

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Exhibit ORA-8
SDG&E Electric Generation and SONGS

This exhibit addresses SDG&E's Electric Generation and SONGS expenses for 2016 and capital expenditures for the 3-year period 2014 thru 2016.

- Electric Generation: ORA forecasts \$48.0 million in expenses compared to SDG&E's forecast of \$54.4 million. ORA forecasts capital expenditures of \$13.3 million in 2014, \$3.9 million in 2015, and \$4.8 million in 2016, compared to SDG&E's forecasts of \$21.7 million, \$8.4 million, and \$8.3 million, respectively.
- SONGS: At this time, ORA does not oppose SDG&E's expense forecast of \$1.3 million, nor SDG&E's capital expenditure forecasts of \$0.9 million, \$6.2 million, and \$2.3 million, respectively.

ORA's primary adjustments/recommendations pertain to Generation Plant expenses, Resource Planning expenses, and Desert Star capital expenditures.

2

Exhibit ORA-9
SDG&E Gas Distribution, Transmission, Engineering, and Pipeline Integrity

This exhibit addresses SDG&E's Gas Distribution, Gas Transmission, Gas Engineering, and Pipeline Integrity (TIMP/DIMP) expenses for 2016 and capital expenditures for the 3-year period 2014 thru 2016.

- Gas Distribution: ORA forecasts \$20.0 million in expenses compared to SDG&E's forecast of \$21.7 million. ORA forecasts capital expenditures of \$32.8 million in 2014, \$37.4 million in 2015, and \$41.0 million in 2016, compared to SDG&E's forecasts of \$32.4 million, \$37.4 million, and \$41.0 million, respectively.
- Gas Transmission: ORA forecasts \$4.2 million in expenses compared to SDG&E's forecast of \$4.7 million. ORA forecasts capital expenditures of \$7.4 million in 2014, \$6.6 million in 2015, and \$7.0 million in 2016, compared to SDG&E's forecasts of \$7.2 million, \$6.6 million, and \$7.0 million, respectively.
- Gas Engineering: ORA forecasts \$305,000 in expenses compared to SDG&E's forecast of \$810,000.
- TIMP/DIMP: ORA forecasts \$9.3 million in expenses compared to SDG&E's forecast of \$11.5 million. ORA forecasts capital expenditures of \$10.0 million in 2014, \$6.8 million in 2015, and \$24.2 million in 2016, compared to SDG&E's forecasts of \$8.0 million, \$6.8 million, and \$24.2 million, respectively.

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Exhibit ORA-10
SCG Gas Distribution

This exhibit addresses SoCalGas' Gas Distribution expenses for 2016 and capital expenditures for the 3-year period 2014 thru 2016.

- ORA forecasts \$126.7 million in expenses compared to SCG's forecast of \$145.0 million.
- ORA forecasts capital expenditures of \$247.4 million in 2014, \$236.2 million in 2015, and \$273.6 million in 2016, compared to SCG's forecasts of \$274.4 million, \$271.8 million, and \$273.6 million, respectively.

ORA's primary adjustments/recommendations pertain to Field Operations & Maintenance expenses, Operations Management & Training expenses, Operations Leadership & Support expenses, Main Replacements capital expenditures, and Measurement & Regulation Devices capital expenditures.

2

Exhibit ORA-11
SCG Gas Transmission, Underground Storage, Engineering, and Pipeline Integrity

This exhibit addresses SoCalGas' Gas Transmission, Underground Storage, Gas Engineering, and Pipeline Integrity (TIMP/DIMP) expenses for 2016 and capital expenditures for the 3-year period 2014 thru 2016.

- Gas Transmission: ORA forecasts \$39.6 million in expenses compared to SCG's forecast of \$41.0 million.
- Underground Storage: ORA forecasts \$36.4 million in expenses compared to SCG's forecast of \$40.2 million. ORA forecasts capital expenditures of \$71.1 million in 2014, \$74.3 million in 2015, and \$90.5 million in 2016, compared to SCG's forecasts of \$71.4 million, \$74.3 million, and \$90.5 million, respectively.
- Gas Engineering: ORA forecasts \$29.0 million in expenses compared to SCG's forecast of \$34.1 million. ORA forecasts capital expenditures of \$47.1 million in 2014, \$86.9 million in 2015, and \$145.8 million in 2016, compared to SCG's forecasts of \$64.1 million, \$103.8 million, and \$141.6 million, respectively.
- TIMP/DIMP: ORA does not oppose SCG's expense forecast of \$97.2 million. ORA forecasts capital expenditures of \$51.1 million in 2014, \$48.6 million in 2015, and \$125.2 million in 2016, compared to SCG's forecasts of \$53.0 million, \$48.6 million, and \$125.2 million, respectively.

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Exhibit ORA-12
Risk Management and Procurement

This exhibit addresses SDG&E's and SoCalGas' Risk Management expenses for 2016.

- ORA forecasts \$1.06 million compared to SDG&E's forecast of \$2.96 million.
- ORA forecasts \$0 compared to SCG's forecast of \$2.59 million.

ORA's primary adjustments/recommendations for Risk Management are associated with proposed staffing levels.

This exhibit also addresses SDG&E's Electric and Fuel Procurement and SoCalGas' Gas Procurement. ORA does not take issue with SDG&E's forecast of \$8.8 million, nor with SCG's forecast of \$4.0 million.

2

Exhibit ORA-13
Customer Services

This exhibit addresses SDG&E's expenses for 2016 associated with Customer Services Field, and Customer Service Operations, Information, and Technologies.

- Customer Services Field: ORA forecasts \$20.6 million in expenses compared to SDG&E's forecast of \$22.1 million.
- Customer Service Operations, Information, and Technologies: ORA forecasts \$57.9 million in expenses compared to SDG&E's forecast of \$67.6 million. ORA does not oppose SDG&E's uncollectible rate forecast of 0.174%.

This exhibit also addresses expenses for 2016 associated with SoCalGas' Customer Services Field and Meter Reading, Customer Service Office Operations, Customer Service Information, and Customer Service Technologies, Policies and Solutions.

- Customer Services Field and Meter Reading: ORA forecasts \$184.6 million in expenses compared to SCG's forecast of \$203.2 million.
- Customer Service Office Operations: ORA forecasts \$98.5 million in expenses compared to SCG's forecast of \$104.1 million. ORA recommends an uncollectible rate of 0.298% compared to SCG's forecast of 0.312%.
- Customer Service Information: ORA forecasts \$22.5 million in expenses compared to SCG's forecast of \$28.0 million.
- Customer Service Technologies, Policies and Solutions: ORA forecasts \$13.8 million in expenses compared to SCG's forecast of \$20.9 million.

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Exhibit ORA-14
Supply Management, Supplier Diversity, Fleet Services, Facility Operations, Real Estate, Land Services, and Environmental Services

This exhibit addresses SDG&E's expenses for 2016 and capital expenditures for the 3-year period 2014 thru 2016.

- Supply Management & Supplier Diversity: ORA forecasts \$14.5 million in expenses compared to SDG&E's forecast of \$15.6 million.
- Fleet Services: ORA forecasts \$34.9 million in expenses compared to SDG&E's forecast of \$41.1 million.
- Real Estate, Land Services and Facilities: ORA forecasts \$38.3 million in expenses compared to SDG&E's forecast of \$40.3 million. ORA forecasts capital expenditures of \$21.0 million in 2014, \$29.0 million in 2015, and \$29.0 million in 2016, compared to SDG&E's forecasts of \$19.5 million, \$38.5 million, and \$42.9 million, respectively.
- Environmental Services: ORA forecasts \$8.9 million in expenses compared to SDG&E's forecast of \$9.3 million.

This exhibit also addresses SoCalGas' expenses for 2016 and capital expenditures for the 3-year period 2014 thru 2016.

- Supply Management: ORA forecasts \$19.1 million in expenses compared to SCG's forecast of \$21.2 million.
- Fleet Services & Facility Operations: ORA forecasts \$78.0 million in expenses compared to SCG's forecast of \$88.0 million. ORA forecasts capital expenditures of \$27.6 million in 2014, \$33.0 million in 2015, and \$33.0 million in 2016, compared to SCG's forecasts of \$31.1 million, \$36.1 million, and \$38.0 million, respectively.
- Real Estate: ORA forecasts \$16.9 million in expenses compared to SCG's forecast of \$18.6 million.
- Environmental Services: ORA forecasts \$11.5 million in expenses compared to SCG's forecast of \$13.0 million.

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Exhibit ORA-15
Information Technology

This exhibit addresses SDG&E's and SoCalGas' Information Technology (IT) expenses for 2016 and capital expenditures for the 3-year period 2014 thru 2016.

For SDG&E:

- ORA forecasts \$99.3 million in expenses compared to SDG&E's forecast of \$109.7 million.
- ORA forecasts capital expenditures of \$88.6 million in 2014, \$62.1 million in 2015, and \$35.4 million in 2016, compared to SDG&E's forecasts of \$94.3 million, \$62.1 million, and \$35.4 million, respectively.

For SoCalGas:

- ORA forecasts \$20.4 million in expenses compared to SCG's forecast of \$23.6 million.
- ORA forecasts capital expenditures of \$79.7 million in 2014, \$99.8 million in 2015, and \$104.8 million in 2016, compared to SCG's forecasts of \$104.4 million, \$119.9 million, and \$104.8 million, respectively.

ORA's primary adjustments/recommendations pertain to Sempra's labor/staffing expenses, SDG&E's non-labor IT contract expenses, and Sempra's pattern of capital expenditure underspending in 2014.

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Exhibit ORA-16
Corporate Center, and Shared Services & Shared Assets
Billing Policies and Process

This exhibit addresses SDG&E's and SoCalGas' Corporate Center expenses for 2016.

- General Administration: ORA forecasts \$106.9 million (\$59.6 million allocated to SDG&E and \$47.3 million allocated to SoCalGas) compared to the Total Utilities forecast of \$111.4 million (\$62.1 million allocated to SDG&E and \$49.2 million allocated to SoCalGas).
- Insurance: ORA forecasts \$122.8 million (\$104.1 million allocated to SDG&E and \$18.8 million allocated to SoCalGas) compared to the Total Utilities forecast of \$130.3 million (\$111.5 million allocated to SDG&E and \$18.8 million allocated to SoCalGas).

ORA's primary Corporate Center adjustments/recommendations pertain to liability insurance costs and the percentage of Corporate Center costs allocated to SDG&E and SoCalGas.

This exhibit also addresses SDG&E's and SoCalGas' Shared Services and Shared Assets Billing Policies and Process. ORA does not oppose the billing policies nor the cost allocations. Differences between ORA's and Sempra's dollar forecasts are due to forecast differences in other areas which flow through to Shared Service/Assets.

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Exhibit ORA-17
Compensation, Incentives, Benefits, Pension, and
Postretirement Benefits Other Than Pension

This exhibit addresses SDG&E's and SoCalGas' 2016 expenses associated with their compensation and benefits programs, pension, and PBOPs.

- Compensation and Benefits Programs: ORA forecasts \$90.0 million compared to SDG&E's forecast of \$140.9 million. ORA forecasts \$138.2 million compared to SoCalGas' forecast of \$184.8 million.
- Pension: ORA does not oppose SDG&E's forecast of \$0 and SoCalGas' forecast of \$82.1 million.
- PBOPs: ORA does not oppose SDG&E's forecast of \$9.6 million and SoCalGas' forecast of \$1.5 million.

ORA's primary adjustments/recommendations are associated with incentive compensation for executives and other management, health benefits, and executive retirement benefits.

2

Exhibit ORA-18
Administrative and General Expenses (Part 1 of 2)

This exhibit addresses SDG&E's and SoCalGas' A&G expenses for 2016 associated with Human Resources; Safety, Wellness & Disability; Workers' Compensation; and specific SoCalGas executive offices.

- ORA forecasts \$18.5 million compared to SDG&E's forecast of \$20.2 million.
- ORA forecasts \$45.1 million compared to SoCalGas' forecast of \$53.9 million.

ORA's primary adjustments/recommendations pertain to expenses associated with SDG&E's Safety Operations Department and HRIS Technology & Reporting group, and SCG's Human Resources Department and Workers' Compensation & Long-Term Disability programs.

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Exhibit ORA-19
Administrative and General Expenses (Part 2 of 2)

This exhibit addresses SDG&E's and SoCalGas' A&G expenses for 2016 associated with various departments such as Regulatory Affairs, Controller, Accounting and Finance, Legal, and External Relations. This exhibit also addresses SDG&E's and SoCalGas' claims expenses.

- ORA forecasts \$35.1 million in departmental and claims expenses compared to SDG&E's forecast of \$36.8 million.
- ORA forecasts \$29.0 million in departmental and claims expenses compared to SoCalGas' forecast of \$29.2 million.

ORA's primary adjustments/recommendations pertain to expenses associated with SDG&E's claims costs and new staffing, and SCG's new staffing.

ORA also recommends reductions of approximately \$590,000 for SDG&E and \$690,000 for SCG associated with Meals & Entertainment expenses which are embedded in their 2016 expense forecasts throughout other functional areas.

2

Exhibit ORA-20
Depreciation Expense and Reserve

This exhibit addresses SDG&E's and SoCalGas' depreciation and amortization expenses and weighted average depreciation reserve for 2016.

- ORA does not recommend any changes to SDG&E's or SCG's depreciation parameters. Differences between ORA's and Sempra's depreciation expense and reserve forecasts are due to differences in their respective capital expenditures forecasts for 2014-2016.

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Exhibit ORA-21
Taxes

This exhibit addresses SDG&E's and SoCalGas' tax expenses for 2016.

- ORA recommends that the Old-Age, Survivors, and Disability Insurance (OASDI) wage base should be \$118,500 instead of \$123,600 as Sempra proposes. This results in a payroll tax composite rate of 6.81% for SDG&E and 7.58% for SCG, in contrast to the utilities' forecast of 6.89% and 7.63%, respectively.

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Exhibit ORA-22
Rate Base and Working Cash

This exhibit addresses SDG&E's and SoCalGas' weighted-average depreciated rate base for 2016.

- ORA forecasts \$4.903 billion compared to SDG&E's forecast of \$5.308 billion.
 - ORA's forecasts \$4.198 billion for the Electric Department while SDG&E forecasts \$4.594 billion.
 - ORA's forecasts \$704.6 million for the Gas Department while SDG&E forecasts \$713.2 million.
- ORA forecasts \$4.080 billion compared to SoCalGas' forecast of \$4.266 billion.

ORA's primary adjustments/recommendations pertain to cash balances, revenue lag days, federal and state income tax lag days, and customer deposits. Other differences are due to differences between ORA and Sempra regarding rate base flow-through items, such as plant balances and depreciation reserve.

2

Exhibit ORA-23
Post-Test Year Ratemaking and
SCG Advanced Metering Infrastructure Policy

This exhibit addresses SDG&E's and SoCalGas' Post-Test Year Ratemaking (PTYR) proposals for 2017 and 2018.

- ORA recommends post-test year revenue increases of \$61 million (3.5%) in 2017 and \$63 million (3.5%) in 2018, compared to SDG&E's requested increases of \$97 million (5.1%) and \$96 million (4.8%), respectively.
- ORA recommends post-test year revenue increases of \$76 million (3.5%) in 2017 and \$78 million (3.5%) in 2018, compared to SCG's requested increases of \$125 million (5.3%) and \$94 million (3.8%), respectively.
- ORA recommends a third post-test year, in 2019, whereby both utilities receive revenue increases of 3.5%.
- ORA presents an alternate recommendation for determining attrition revenue increases if the Commission does not adopt ORA's primary recommendation.

This exhibit also addresses SoCalGas' AMI proposals.

- ORA does not oppose SCG's request to extend the AMIBA through 2018, and recommends that it be extended through 2019 if the Commission adopts ORA's proposal for a third post-test year.
- ORA does not oppose SCG's request to file an advice letter seeking to revise per meter benefits used to calculate AMI benefits if the Commission happens to adopt 2016 O&M expense levels that reflect AMI benefits already included in the AMI revenue requirement. Should that occur, ORA recommends that SCG be required to file a Tier 3 advice letter.

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Exhibit ORA-24
Report on the Results of Examination

This exhibit presents ORA's review of SDG&E's and SoCalGas' financial records and internal controls for the utilities' 2016 GRC application. Based on the procedures conducted, ORA recommends:

- Removing \$526,000 of Internal Audit costs for SDG&E and returning them to Global/Retained at the Corporate Center.
- Removing \$230,000 of Internal Audit costs for SoCalGas and returning them to Global/Retained at the Corporate Center.
- No adjustments to utility plant.

This exhibit also addresses Compliance and Regulatory Accounts.

- Based on its review, ORA deemed Sempra's compliance as reasonably supported.
- Based on the procedures performed, ORA does not recommend any adjustments to the Sempra regulatory balancing accounts which were reviewed.

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Exhibit ORA-25
Qualifications of Witnesses

This exhibit presents the qualifications and prepared testimony of the ORA witnesses assigned to the SDG&E and SoCalGas Test Year 2016 General Rate Cases.

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ATTACHMENTS

Attachment 1

From: Manzuk, Chuck <CManzuk@semprautilities.com>
Sent: Friday, March 06, 2015 4:47 PM
To: Burns, Truman L.; Tang, Clayton K.
Subject: SDG&E and SoCalGas - 2014 adjusted-recorded capital
Attachments: 2014 Recorded Capital Expenditures - SDGE.xlsx; 2014 Recorded Capital Expenditures - SCG.xlsx

Clayton & Truman,

As requested, attached is the 2014 adjusted-recorded capital data sorted by Witness area. We've formatted the data in the same report layout that we provided in the GRC 2012 proceeding. Raw data is also included.

Chuck Manzuk

Director – General Rate Cases
Sempra Energy Utilities
858.654.1782 (office)
858.735.6839 (cell)

e-mail: cmanzuk@semprautilities.com

**2014 Adjusted-Recorded Capital Expenditures
by Witness, Workpaper and Labor/NonLabor/NSE**

(in Thousands and in 2013\$)

		Labor	NLbr	NSE	Total
<u>SDG&E</u>					
Exh No:SDG&E-04-CWP					
Frank B. Ayala					
005000.000	New Business	1,960	4,268	-	6,228
005010.000	Systems Minor Additions Reloc	741	1,348	-	2,089
005020.000	Meter and Regulator Materials		7,552		7,552
005030.000	Pressure Betterment	94	1,149		1,243
005040.000	Distribution Easements		72		72
005050.000	Pipe Relocations - Franchise a	1,009	3,255	-	4,264
005060.000	Tools and Equipment	509	1,506		2,015
005070.000	Code Compliance	145	348		493
005080.000	Replacements of Mains & Servic	1,428	2,048	-	3,476
005090.000	Cathodic Protection	154	938		1,092
005100.000	Regulator Station Improvements	58	213		271
009020.000	Local Engineering Pool	3,222	504		3,726
125510.000	Cathodic Protection System Enh	118	182		300
Frank B. Ayala Total		9,438	23,383	-	32,821

**2014 Adjusted-Recorded Capital Expenditures
by Witness, Workpaper and Labor/NonLabor/NSE**

(in Thousands and in 2013\$)

		Labor	NLbr	NSE	Total
<u>SDG&E</u>					
Exh No:SDG&E-06-CWP-R					
Raymond K. Stanford					
004110.000	GT PIPELINE NEW ADD.-EXTERNALL	5	11		16
00411A.000	NRG Joint-venture UEG at Carls	1	9	-	10
004120.000	GT PL REPLACE/EXTERNAL DRIVEN	27	2,958	-	2,985
004150.000	Compressor Stations	76	2,777	-	2,853
004160.000	GT CATHODIC PROTECTION/EXTERNA	13	98	-	111
004170.000	Gas Transmission - Land Rights	1	62		63
004180.000	M&R Stations	103	1,014	-	1,117
004360.000	GT CAPITAL TOOLS / QUALITY-ECO	5	72		77
009030.000	Local Engineering Pool - GT Po	93	56		149
Raymond K. Stanford Total		324	7,057	-	7,381
Exh No:SDG&E-07-CWP					
Maria T. Martinez					
034680.000	PIPELINE INTEGRITY FOR GAS TRA	654	7,215	-	7,869
095460.000	Distribution Integrity Mgmt Pr	505	1,595	-	2,100
Maria T. Martinez Total		1,159	8,810	-	9,969

2014 Adjusted-Recorded Capital Expenditures
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

		Labor	NLbr	NSE	Total
<u>SDG&E</u>					
Exh No:SDG&E-09-CWP-R					
John D. Jenkins					
001000.000	ELEC TRANS LINE RELIABILITY PR	14	(232)	-	(218)
001020.000	ELEC TRANS LINE RELOCATION PRO	-	6	-	6
001030.000	TRANSMISSION SUBSTATION RELIAB	2	41	-	43
002020.000	ELECTRIC METERS & REGULATORS		1,491		1,491
002030.000	DISTRIBUTION SUBSTATION RELIAB	313	362		675
002040.000	ELECTRIC DISTRIBUTION EASEMENT	813	637	-	1,450
002050.000	ELECTRIC DIST. STREET/HWY RELO	514	3,748	-	4,262
002060.000	Electric Distribution Tools/Eq	1	307	-	308
002090.000	Field Shunt Capacitors	101	340	-	441
002100.000	CONVERSION FROM OH TO UG RULE	1,072	7,267	-	8,339
002110.000	CONVERSION FROM OH-UG RULE 20B	71	1,799	-	1,870
002130.000	CITY OF SAN DIEGO SURCHARGE PR	1,178	16,139	-	17,317
002140.000	TRANSFORMERS	59	12,722		12,781
002150.000	OH RESIDENTIAL NB	23	434	-	457
002160.000	OH NON-RESIDENTIAL NB	50	389	-	439
002170.000	UG RESIDENTIAL NB	478	3,349	-	3,827
002180.000	UG NON-RESIDENTIAL NB	561	2,425	-	2,986
002190.000	NEW BUSINESS INFRASTRUCTURE	462	3,442	-	3,904
002240.000	NEW SERVICE INSTALLATIONS	382	3,402	-	3,784
002250.000	CUSTOMER REQUESTED UPGRADES AN	1,594	7,563	-	9,157
002260.000	MANAGEMENT OF OH DIST. SERVICE	2,756	1,895	-	4,651
002270.000	MANAGEMENT OF UG DIST. SERVICE	1,284	1,445	-	2,729
002280.000	Reactive Small Capital Project	387	2,284	-	2,671
002290.000	CORRECTIVE MAINTENANCE PROGRAM	4,515	4,828		9,343
002300.000	REPLACEMENT OF UNDERGROUND CAB	5,181	2,717	-	7,898
002320.000	DISTR SUBSTATION PROJECTS NEW	24	25	-	49
002350.000	TRANSFORMER & METER INSTALLATI	1,087	2,919	-	4,006

**2014 Adjusted-Recorded Capital Expenditures
by Witness, Workpaper and Labor/NonLabor/NSE**

(in Thousands and in 2013\$)

<u>SDG&E</u>		Labor	NLbr	NSE	Total
002360.000	CAPITAL RESTORATION OF SERVICE	6,386	(1,664)	-	4,722
002890.000	CMP UG Switch Replacement & Ma	1,015	4,312	-	5,327
009010.000	Local Engineering Pool - ED Po	33,192	16,172	-	49,364
009040.000	Local Engineering Pool - Subst	6,399	2,015	-	8,414
009050.000	Department Overhead Pool	725	1,646	-	2,371
00906A.000	Budget Code 906 - Contract Adm	2,264	1,413	-	3,677
011450.000	TRANSMISSION INFRASTRUCTURE IM	114	194	-	308
012690.000	Rebuild Pt Loma Substation	158	1,156	-	1,314
012950.000	Load Research/DLP Electric Met	3	17	-	20
022520.000	Mira Sorrento 138/12KV Substat	590	6,157	-	6,747
022580.000	Salt Creek Substation & New Ci	104	1,125	-	1,229
022640.000	SUSTAINABLE COMMUNITY ENERGY S	-	267	-	267
031710.000	TRANSMISSION SYSTEM AUTOMATION	32	316	-	348
041380.000	SUNRISE POWERLINK	(3)	-	-	(3)
042500.000	SMART METER PROJECT-METER DEVE	102	63	-	165
052440.000	RANCHO MISSION VIEJO LAND PURC	-	11	-	11
052530.000	Not Assigned	45	27	-	72
061290.000	ORANGE COUNTY LONG RANGE PLAN	-	(15)	-	(15)
061320.000	RELOCATE SOUTH BAY SUBSTATION	2	-	-	2
062470.000	Replacement Of Live Front Equi	62	321	-	383
062540.000	EMERGENCY TRANSFORMER & SWITCH	4	18	-	22
071390.000	ECO SUBSTATION	186	1,466	-	1,652
071440.000	FIBER OPTIC FOR RELAY PROTECT	30	1,956	-	1,986
072450.000	Telegraph Canyon- 138/12kv Ban	1	(2)	-	(1)
072490.000	San Ysidro- New 12kv Circuit 1	-	(3)	-	(3)
072570.000	Jamul - New substation	1	27	-	28
081620.000	SUBSTATION SECURITY	26	374	-	400
081650.000	Cleveland National Forest Powe	-	(12)	-	(12)

**2014 Adjusted-Recorded Capital Expenditures
by Witness, Workpaper and Labor/NonLabor/NSE**

(in Thousands and in 2013\$)

<u>SDG&E</u>		Labor	NLbr	NSE	Total
082450.000	Los Coches-New 12kv Ckt. 1281		1		1
082530.000	Substation 12kv Capacitor Upgr	320	(2,489)	-	(2,169)
082570.000	C1120 BQ - New circuit	-	319	-	319
082610.000	VISTA 4KV SUBSTATION RFS	4			4
082630.000	INTEGRATION OF DISTRIBUTED ENE	49	22	-	71
091250.000	TL 637 CRE-ST Wood to Steel	77	1,707	-	1,784
091340.000	TL6910-MIGUEL TO BOR	3	19		22
091360.000	TL6914 Los Coches-Loveland Woo	18	2,357	-	2,375
091380.000	TL6913 POWAY-POMERADO SW POLE	(6)	(136)	-	(142)
091600.000	TL681C Escondido-Ash #2	5	12	-	17
091660.000	TL13821 & 28-FANITA JUNCTION E	-	39	-	39
091680.000	12kv Capacitor Additions Backc	(1)	2	-	1
092680.000	C1139 Santee - New circuit	1	13	-	14
092740.000	C1282 LC - New Circuit	-	23	-	23
092760.000	Poseidon - Cannon substation M	732	9,729	-	10,461
101400.000	RAMONA TRANSMISSION RELIABILIT	-	32	-	32
101500.000	TL 13833-W2S	20	68	-	88
102490.000	SANTEE-NEW 12KV CKT. 1140	1	(158)	-	(157)
102570.000	C520 Avocado-Reconductor Fallb		5		5
102630.000	Underground in Fire Threat Zon	27	90		117
102650.000	Avian Protection	920	550		1,470
102660.000	C350, LI: Reconductor & Voltage Regulati	248	281		529
102700.000	C1049, CSW: New 12kv Circuit	394	1,965		2,359
102710.000	WIRELESS-COMM. NETWORK FOR T&D	18	48	-	66
102720.000	Middletown 4kv Substation RFS	48	182		230
102740.000	DYNAMIC VOLTAGE CONTROL	(1)	76		75
111250.000	TL6961 SYCAMORE-BERNARDO: NEW		(38)		(38)
111270.000	TL670 Mission to Clairemont Re	-	2		2
112430.000	SDG&E Weather Instrumentation	19	395	-	414

**2014 Adjusted-Recorded Capital Expenditures
by Witness, Workpaper and Labor/NonLabor/NSE**

(in Thousands and in 2013\$)

<u>SDG&E</u>	Labor	NLbr	NSE	Total
112460.000	2	30		32
112470.000	168	8,403	-	8,571
112490.000	224	464	-	688
112530.000	18	147		165
112570.000	58	112	-	170
112580.000	-	(5)	-	(5)
112610.000	-	15		15
112640.000	1	(309)	-	(308)
112670.000	47	359	-	406
121250.000	104	608	-	712
122430.000	229	1,801	-	2,030
122440.000	48	2,149	-	2,197
122460.000	102	30		132
122470.000	154	(80)	-	74
122490.000	3	320	-	323
122500.000	1	121		122
122540.000	3	52	-	55
122550.000	1	-		1
122560.000	251	345		596
122630.000	2	6	-	8
122650.000	16	43	-	59
122660.000	412	1,397		1,809
131360.000	45	186	-	231
132420.000	8	31		39
132430.000	35	567	-	602
132440.000	3	1		4
132450.000	5	27	-	32
132470.000	406	7,962	-	8,368

**2014 Adjusted-Recorded Capital Expenditures
by Witness, Workpaper and Labor/NonLabor/NSE**

(in Thousands and in 2013\$)

<u>SDG&E</u>		Labor	NLbr	NSE	Total
132490.000	C426/C465: Balboa Park Reliabi	19	156		175
132500.000	C108, B: 12 kV Circuit Reconfiguration	142	236		378
132540.000	Smart Community CIVITA	37	388	-	425
132550.000	C441-Pole Loading Study/Fire R	6	75	-	81
132580.000	OPTIMIZATION OF PRICING & RESO	25	28	-	53
132600.000	C1288, MSH: New 12kV Circuit	143	785		928
132640.000	DISTRIBUTED GENERATION INTERCO	-	12	-	12
142420.000	ENERGY STORAGE-NON-BALANCING	31	599	-	630
142430.000	Microgrid Systems for Reliabil	278	797	-	1,075
142440.000	FIRE POTENTIAL AWARENESS & FOR	-	461	-	461
142450.000	ASAPNET IMPROVE.-EMERGENCY CTY	-	254	-	254
142530.000	METRO DISPATCH CONSOLE UPGRADE	6	466	-	472
142540.000	SGCS LOW POWER COMMUNICATIONS		4		4
872320.000	Pole Replacement And Reinforce	4,248	8,710	-	12,958
932400.000	Distribution Circuit Reliabili	626	1,709	-	2,335
942410.000	POWER QUALITY PROGRAM	-	1	-	1
972480.000	Distribution System Capacity I	230	689	-	919
992820.000	REPLACE OBSOLETE SUBSTATION EQ	131	146	-	277
John D. Jenkins Total		85,526	174,514	-	260,040

**2014 Adjusted-Recorded Capital Expenditures
by Witness, Workpaper and Labor/NonLabor/NSE**

(in Thousands and in 2013\$)

		Labor	NLbr	NSE	Total
<u>SDG&E</u>					
Exh No:SDG&E-11-CWP					
Carl S. La Peter					
000060.000	GENERATION CAPITAL TOOLS & TES	1	(3)		(2)
000080.000	MIRAMAR PLANT OPERATIONAL ENHA	57	10,314		10,371
000090.000	PALOMAR PLANT OPERATIONAL ENHA	93	35,362	-	35,455
000100.000	DESERT STAR ENERGY CTR OPER. E	44	7,930	-	7,974
000110.000	CUYAMACA PEAK ENERGY PLANT OPE	-	2		2
080300.000	SOLAR PHOTOVOLTAIC INITIATIVE	89	524		613
090310.000	Gas Turbine End Compressor	4	10,534	-	10,538
100330.000	EL CAJON ENERGY FACILITY (CAL	-	(296)		(296)
	Carl S. La Peter Total	288	64,367	-	64,655
Exh No:SDG&E-12-CWP					
Michael L. De Marco					
000040.000	SONGS UNITS 2 & 3		3,609		3,609
000050.000	SONGS COMMON FACILITIES		2,538		2,538
060240.000	SONGS 2 & 3 STEAM GENERATOR RE		(2,130)		(2,130)
	Michael L. De Marco Total		4,017		4,017

**2014 Adjusted-Recorded Capital Expenditures
by Witness, Workpaper and Labor/NonLabor/NSE**

(in Thousands and in 2013\$)

		Labor	NLbr	NSE	Total
<u>SDG&E</u>					
Exh No:SDG&E-17-CWP					
James C. Seifert					
007000.000	LAND BLANKET		237		237
007010.000	STRUCTURES & IMPROVEMENTS BLAN	5	1,177		1,182
007030.000	SAFETY/ENVIRONMENTAL	24	1,310		1,334
007050.000	MISC EQUIPMENT BLANKET	-	1,153		1,153
007070.000	SECURITY SYSTEMS BLANKET	6	368		374
007080.000	COMM. PLANT BLKT-INFRASTRUCTUR	13	1,083		1,096
007090.000	COMM. PLANT BLKT-REMODEL/RELOC	84	7,367	-	7,451
007100.000	COMM. PLANT BLKT-BUSINESS UNIT	44	4,314	-	4,358
027820.000	FLEET BLANKET EQUIPMENT	1	176		177
087290.000	Energy Efficiency Program	1	664	-	665
087350.000	RBDC Data Center Expansion	4	13		17
127400.000	LIGHTWAVE EAST TI	-	23		23
127420.000	CP4 COMMON AREA REFURBISH		(1)		(1)
137450.000	ALPINE WAY TENANT IMPROVEMENTS	19	112		131
137460.000	LAND SERVICES ARCHIBUS SYSTEM	196	1,061		1,257
137490.000	MISSION GENERATOR REPLACEMENT	52	1,511		1,563
James C. Seifert Total		449	20,568	-	21,017

**2014 Adjusted-Recorded Capital Expenditures
by Witness, Workpaper and Labor/NonLabor/NSE**

(in Thousands and in 2013\$)

		Labor	NLbr	NSE	Total
<u>SDG&E</u>					
Exh No:SDG&E-19-CWP					
Stephen J. Mikovits					
00811A.000	PT12040 CA.ISO 2012 INITIATIVE	92	43	-	135
00821A.000	PT13010 CUSTOMER ANALYTICS SYS	666	2,403	-	3,069
00827B.000	PT14045 Generation IS Equipmen	77	354	-	431
00829B.000	PT14034 SDGE CI Small Cap Proj	(1)	561	-	560
00829D.000	PT14036 SDGE Downtown SCADA	80	1,087	-	1,167
00829F.000	PT13014 SDGE LAND MOBILE RADIO	113	1,450	-	1,563
00829G.000	PT14004 SDGE SCADA Log Managem	-	709	-	709
00831L.000	PT14023 IVR Phase 4 SDGE	342	81	-	423
00831P.000	PT12051 SDG&E My Account Acces	746	4,284	-	5,030
00833F.000	PT14013 Centralized Calculuation	57	1,861	-	1,918
00833G.000	PT14017 Smart Energy Advisor 2	377	455	-	832
00833M.000	PT14062 Electric GIS 2014 Enha	120	308	-	428
00833P.000	PT13006 Performance Management	432	599	-	1,031
00833Q.000	PT13007 POLE LOADING CALCULATI	378	11	-	389
00833R.000	PT13013 SMART METER OPERATION	175	221	-	396
00833S.000	PT13017 CISCO DATA RETENTION	250	35	-	285
00833T.000	PT13022 Electric GIS 2013 Enha	544	250	-	794
00833U.000	PT13009 Smart Energy Advisor	383	1,010	-	1,393
00834A.000	PT13024 SORTCustomer Service F	213	93	-	306
00834C.000	PT12039 ESS MDT	-	46	-	46
00834D.000	PT13011 SDGE MDT Replacement	-	440	-	440
03849A.000	PT14039 CEN Phase 4 - System E	114	76	-	190
03849B.000	PT13012 Net Energy Metering	34	66	-	100
03851C.000	PT0460 IT Financial Planning	57	219	-	276
03851D.000	PT13003 GRC Phase 2	473	178	-	651
03851E.000	PT13018 SDG&E WebLogic Integra	216	126	-	342
03851F.000	PT13021 Critical Peak Pricing	815	3,392	-	4,207

**2014 Adjusted-Recorded Capital Expenditures
by Witness, Workpaper and Labor/NonLabor/NSE**

(in Thousands and in 2013\$)

<u>SDG&E</u>		Labor	NLbr	NSE	Total
03851G.000	PT13027 E&FP Spring 2014 CAISO	143	671	-	814
03851H.000	PT13031 SMOG EXCEPTION MANAGEM	459	2,381	-	2,840
04843A.000	PT14843 Smart Meter IT Phase 3	377	1,040	-	1,417
07864B.000	PT07864 SDGE CPD Enh Phase 1	3,630	7,019	-	10,649
08869A.000	PT11018 SDGE WAN REBUILD PHASE	127	1,725	-	1,852
10872A.000	PTSPP Smart Peak Pricing	1,158	1,246	-	2,404
10874A.000	PT12052 SDGE GRID COMMUNICATIO	868	29,357	-	30,225
10875C.000	Smart Grid DIIS Phase 2	147	18	-	165
10875D.000	Smart Grid - Security Complian	250	35	-	285
10875E.000	Smart Grid - Substation Securi	68	395	-	463
10875F.000	Smart Grid - Threat Intelligen	50	84	-	134
10875K.000	Condition Based Maintenance An	131	694	-	825
10875L.000	Smart Grid Data Analytics	127	30	-	157
10875M.000	Distributed Energy Resource Ma	500	4,025	-	4,525
10875N.000	ADMS Phase 2	1,045	1,923	-	2,968
10877A.000	PT10018 Windows 7 Platform Rep	39	393	-	432
13849A.000	PT13026 Reduce your Use Opt In	360	1,009	-	1,369
	Stephen J. Mikovits Total	16,230	72,404	-	88,634
	SDG&E Total	113,414	375,120	-	488,534

2014 Adjusted-Recorded Capital Expenditures
by Witness, Workpaper and Labor/NonLabor/NSE
(in Thousands and in 2013\$)

		Labor	NLbr	NSE	Total
SoCalGas					
Exh No:SCG-04-CWP-R					
Frank B. Ayala					
001510.000	New Business Construction	8,393	22,268	(8)	30,653
001630.000	Meters	825	20,299		21,124
001640.000	Regulators	2	6,368		6,370
001730.000	Cathodic Protection (CP) Capit	201	4,176		4,377
001810.000	Electronic Pressure Monitors (263	966		1,229
002510.000	Pressure Betterments - Routine	175	17,129	-	17,304
002520.000	Main Replacements	1,584	26,913		28,497
002540.000	Main & Service Abandonments	1,939	3,073		5,012
002560.000	Service Replacements	5,149	17,050	-	22,199
002610.000	Pipeline Relocations - Freeway	175	10,139		10,314
002620.000	Pipeline Relocations - Franchi	491	18,381		18,872
002640.000	Meter Guards	211	176		387
002650.000	Regulator Stations	332	6,117		6,449
002670.000	Supply Line Replacements	35	3,699	-	3,734
002700.000	Other Distribution Capital Pro	92	2,143		2,235
002800.000	Gas Energy Measurement Systems	217	845		1,062
002810.000	Pressure Betterments - Non-Rou	210	20,701	-	20,911
007250.000	Capital Tools & Equipment - Ro	1	740	-	741
00725A.000	Capital Tools - MDT Replacemen	-	1,581	-	1,581
009030.000	Field Capital Support	48,336	761		49,097
A01510.000	New Business Trench Reimburse	-	557	-	557
B01510.000	New Business Forfeitures	-	-	(5,337)	(5,337)
Frank B. Ayala Total		68,631	184,082	(5,345)	247,368

2014 Adjusted-Recorded Capital Expenditures
by Witness, Workpaper and Labor/NonLabor/NSE
(in Thousands and in 2013\$)

		Labor	NLbr	NSE	Total
SoCalGas					
Exh No:SCG-06-CWP					
Phillip E. Baker					
00411A.000	Gas Storage - Compressor Stati	8	1,589	-	1,597
00411B.000	Gas Storage - Compressor Stati	624	9,637	-	10,261
004120.000	GT Stor Wells / Externally Dri	2	-	-	2
00412A.000	Wellhead Valve Replacements	39	1,341	-	1,380
00412B.000	Tubing Replacements	70	3,452	-	3,522
00412C.000	Wellhead Leak Repairs	6	477	-	483
00412D.000	Innerstring Installations	-	25	-	25
00412E.000	Wells - Submersible Pump Repla	2	151	-	153
00412J.000	Well Replacements	146	17,893	-	18,039
00412N.000	Well Plug & Abandonments	38	2,541	-	2,579
00412U.000	Storage Integrity Management P	23	2,773	-	2,796
00412V.000	Cushion Gas Purchase	-	1,910	-	1,910
00412W.000	Gas Storage - Wells - Blanket	(49)	480	-	431
00413A.000	Aliso Canyon Valve Replacement	15	875	-	890
00413B.000	Aliso Pipe Bridge replacment	56	30	-	86
00413D.000	Aliso Injection System de-bott	8	27	-	35
00413E.000	Aliso Canyon - Piping Improvem	19	496	-	515
00413L.000	Gas Storage - Pipelines - Blan	154	1,066	-	1,220
00414B.000	Aliso Canyon Dehydration Upgra	138	2,179	-	2,317
00414E.000	Honor Rancho Dehydration Upgra	456	5,410	-	5,866
00414F.000	Goleta Dehydration Upgrades	248	775	-	1,023
00414J.000	Storage - Purification - Blank	231	4,413	-	4,644
00419A.000	Aliso Canyon - Central Control	108	1,271	-	1,379
00419E.000	Aliso Canyon - Main Plant Powe	1	70	-	71
00419F.000	Aliso - Sesnon Gathering Plant	7	8	-	15
00419M.000	Gas Storage - Aux Equipment -	616	9,213	-	9,829
Phillip E. Baker Total		2,967	68,102	-	71,069

2014 Adjusted-Recorded Capital Expenditures
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(in Thousands and in 2013\$)

		Labor	NLbr	NSE	Total
SoCalGas					
Exh No:SCG-07-CWP					
Raymond K. Stanford					
00301A.000	El Segundo Pipeline enhancemen	47	81	-	128
00301F.000	Multiple smaller pipeline proj	73	(275)	-	(202)
003020.000	GT - Pipeline Replacements	559	4,277	-	4,836
003040.000	GT - Pipeline Relocations - Fr	(1)	(2)	-	(3)
00305A.000	Transmission Operations - Newb	59	953	-	1,012
00305E.000	M&R - Wheeler Ridge Controls &	57	329	-	386
00305J.000	Multiple M&R projects for Cont	492	5,620	-	6,112
003080.000	GT - M&R Stations	719	3,382	-	4,101
00308A.000	Kettleman Station Valve replac	76	261	-	337
00308B.000	Valves for Class Location comp	125	1,316	-	1,441
00308C.000	M&R Operations - Major Custome	181	1,664	-	1,845
00309A.000	Transmission Operations - Pipe	39	710	-	749
00309C.000	Aux Equipment - Blanket Projec	423	4,070	-	4,493
00309D.000	High Pressure Data Synchroniza	29	253	-	282
003130.000	GT PL Reloc-Fway / Externally	6	-	-	6
00314A.000	Line 2001 Relocation - Nogales	379	8,774	-	9,153
00314C.000	Westside Parkway - Line 7039 a	174	932	-	1,106
00314D.000	Fairway Drive Grade Separation	21	6	-	27
00314H.000	Riverside Airport - Line 2001	62	15	-	77
00314I.000	Gas Engineering - Pipeline Rel	424	4,606	-	5,030
003160.000	GT Cathodic Protection / Exter	201	1,586	-	1,787
006170.000	GT PL Land Rights / Externally	105	248	-	353
006330.000	GT Bld gs & Improve / Quality/	60	271	-	331
007300.000	GT Lab Equip / Quality/Economi	4	478	-	482
007360.000	GT & Stor Cap Tools / Quality/	7	1,006	-	1,013
009080.000	Transmission & Storage S&E Poo	2,104	73	-	2,177
Raymond K. Stanford Total		6,425	40,634	-	47,059

2014 Adjusted-Recorded Capital Expenditures
by Witness, Workpaper and Labor/NonLabor/NSE
(in Thousands and in 2013\$)

		Labor	NLbr	NSE	Total
SoCalGas					
Exh No:SCG-08-CWP					
Maria T. Martinez					
002760.000	Projs to Sup Trans. - PIP	19	169		188
002770.000	Distribution Integrity Managem	2,281	11,715	-	13,996
P02760.000	Projs to Sup Trans. - PIP	147	1,131	-	1,278
P03120.000	GT PL Rpls / Externally Driven	3,027	32,387	-	35,414
P03380.000	GT M&R Sta Add/Rpls / Quality/	1			1
P04130.000	GT Stor Pipelines / Externally		(4)		(4)
P07280.000	Capital Tools Headquarters (En	1	281	-	282
Maria T. Martinez Total		5,476	45,679	-	51,155
Exh No:SCG-15-CWP					
Carmen L. Herrera					
006530.000	Infrastructure & Improvements	302	19,569	-	19,871
00653C.000	Sustainability - Solar	3	2,524	-	2,527
00653D.000	Sustainability - Water Conserv	5	1,236	-	1,241
006640.000	Miscellaneous Equipment	-	6		6
006970.000	GCT Restack/Move		(6)		(6)
00712A.000	Sustainability - Energy Manage	8	680	-	688
00712B.000	Facility & Capital System Upgr	6	654	-	660
007160.000	Fleet Equipment	36	93		129
00716A.000	Fleet Capital Tool Replacement	-	202	-	202
00734A.000	NGV Refueling Stations	98	2,212	-	2,310
Carmen L. Herrera Total		458	27,170	-	27,628

2014 Adjusted-Recorded Capital Expenditures
by Witness, Workpaper and Labor/NonLabor/NSE
(in Thousands and in 2013\$)

		Labor	NLbr	NSE	Total
SoCalGas					
Exh No:SCG-18-CWP-R					
Christopher R. Olmsted					
00751A.000	PT81380 SAP SUPER USER PROVISI	18	(403)	-	(385)
00754C.000	Low OFO and EFO	91	100	-	191
00756C.000	PT81434 2016 GRC Results of Op	44	124	-	168
00760C.000	PT15868 SE 2015 Mainframe Expa	35	293	-	328
00760F.000	PT81440 Data Center Network Co	377	664	-	1,041
00762B.000	PT81355 SCG WAN REBUILD PH IV	219	1,738	-	1,957
00762C.000	PT81442 SE Network Attached St	140	1,122	-	1,262
00762D.000	PT81443 SEu Wireless/Sempra Vi	228	381	-	609
00764A.000	PT14843 Customer Data Control	180	314	-	494
00764B.000	PT14875 Collections Optimizati	169	86	-	255
00764C.000	PT14877 Collections Optimizati	97	85	-	182
00764D.000	PT14912 3rd Party Data Request	103	315	-	418
00764J.000	PT81418 Customer Data Controls	852	854	-	1,706
00766B.000	PT14873 SAP Logistics Mobility	54	137	-	191
00768A.000	PT14854 SAP ECC and BI Archivi	100	284	-	384
00770AB.000	PT81316 WINDOWS 7 PLATFORM REP	477	1,471	-	1,948
00770AC.000	PT81416 ENTERPRISE MESSAGING I	355	949	-	1,304
00770AD.000	PT81417 EDIX Enhancement - Pha	338	17	-	355
00770AE.000	PT81426 SERVER REPLACEMENT-AIX	376	1,193	-	1,569
00770AF.000	PT81433 Enterprise Voice Syste	(11)	(93)	-	(104)
00770AG.000	ROWS Refresh Out of Warranty S	1,051	2,697	-	3,748
00770AH.000	PT201410 SEu Call Recording Re	35	598	-	633
00770AI.000	PT201433 Backup Services Enhanc	30	515	-	545
00770C.000	PT14838 End Point Security Pro	24	21	-	45
00770E.000	PT14846 Gas SCADA Perimeter Re	-	878	-	878
00770H.000	PT14889 SEu Enterprise Call Re	81	(189)	-	(108)
00772B.000	PT14849 SCG CI Small Cap	36	854	-	890
00772Q.000	PT16893B SCG Communication She	40	41	-	81
00772R.000	PT16894A SCG Private Network E	439	1,796	-	2,235

2014 Adjusted-Recorded Capital Expenditures
by Witness, Workpaper and Labor/NonLabor/NSE
(in Thousands and in 2013\$)

		Labor	NLbr	NSE	Total
SoCalGas					
00772S.000	PT16894B SCG Communication She	40	59	-	99
00772U.000	PT81389 SCG BATTERY REPLACEMEN	78	58	-	136
00772V.000	PT81414 CORE NETWORK DESIGN	181	420	-	601
00772X.000	Data Center Network Rebuild	4	675	-	679
00773A.000	PT81403 TELECOMMUNICATIONS EXP	307	599	-	906
00774A.000	PT14803 - Envoy Next Generatio	179	372	-	551
00774C.000	PT14829 - socialgas.com technol	38	729	-	767
00774J.000	PT81439 ENVOY & MCS SYBASE DAT	647	1,360	-	2,007
00774K.000	PT81438 ENVOY MCS DATA CONTROL	318	116	-	434
00774L.000	PT81435 My Account Technology	1,829	5,820	-	7,649
00774M.000	PT81423 My Account Mobile 1C	235	1,030	-	1,265
00774N.000	PT81424 SCG IVR Ph 4	510	1,691	-	2,201
00775A.000	SCG Meter Reading Handheld Sys	-	14	-	14
00776A.000	PT - 14807 Click Upgrade	413	3,187	-	3,600
00776B.000	PT14817 - Business Planning Si	6	625	-	631
00776C.000	PT14876 Shop Tracking System	18	27	-	45
00776G.000	PT15820 SCG Maintenance and In	159	852	-	1,011
00776O.000	PT81431 Click M&I M&R Stabiliz	227	(2,429)	-	(2,202)
00776P.000	PT81412 GAS GIS Enhancements 2	108	875	-	983
00776Q.000	PT81428 SCG M&I GuiXT Phase 2	204	449	-	653
00776R.000	PT81419 PDA Meter Test Lab	336	379	-	715
00776S.000	PT81353 ECM REPLACEMENT	151	352	-	503
00776U.000	PT81448 DESIGN ENGINEERING SW	196	3,172	-	3,368
00776V.000	PT81436 SCG My Business Accoun	131	2,144	-	2,275
00776X.000	PT81399 FINANCIAL ASSET MGMT (762	2,571	-	3,333
00776Y.000	PT81461 Gas GIS Project 2014	263	2,834	-	3,097
00777B.000	PT14918 BancTec Payment Stati	8	616	-	624
00777D.000	PT81396 PACER MDT REPLACEMENT	290	2,301	-	2,591
00777E.000	PT81454 SCG Field MDT Upgrade	-	2,783	-	2,783
00778B.000	PT14833 Data Loss Prevention	188	1,993	-	2,181
00778E.000	PT81407 E-PROCUREMENT IMPLEMEN	204	328	-	532

2014 Adjusted-Recorded Capital Expenditures
by Witness, Workpaper and Labor/NonLabor/NSE
(in Thousands and in 2013\$)

		Labor	NLbr	NSE	Total
SoCalGas					
00780A.000	PT14861 Identity & Access Mana	225	414	-	639
00784A.000	PT14826 - Integrated Customer	137	1,077	-	1,214
00784B.000	PT81415 Credit & Collections O	171	97	-	268
00786A.000	PT14810 - Gas Operations Perfo	451	1,502	-	1,953
00810B.000	PT13810 SCG CPD Enh Phase 1	2,223	6,560	-	8,783
	Christopher R. Olmsted Total	17,215	62,494	-	79,709
	SoCalGas Total	101,172	428,161	(5,345)	523,988

Attachment 2

From: Manzuk, Chuck <CManzuk@semprautilities.com>
Sent: Friday, March 13, 2015 4:52 PM
To: Burns, Truman L.; Tang, Clayton K.
Subject: SDG&E and SoCalGas - 2014 adjusted recorded O&M
Attachments: 2014 Recorded Operating Costs - SCG.xlsx; 2014 Recorded Operating Costs - SDGE.xlsx

Follow Up Flag: Follow up
Flag Status: Flagged

Clayton & Truman,

As requested, attached is the 2014 adjusted recorded operations & maintenance data for SDG&E and SoCalGas. We've formatted the data in the same report layout that we provided in the 2012 GRC proceeding. Raw data is also included.

Chuck Manzuk

Director – General Rate Cases
Sempra Energy Utilities
858.654.1782 (office)
858.735.6839 (cell)

e-mail: cmanzuk@semprautilities.com

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SDG&E-02-WP-R					
Diana L. Day					
Shared					
2100-3590.000	811	250	-	-	1,061
Shared Total	811	250	-	-	1,061
Diana L. Day Total	811	250	-	-	1,061
Exh No:SDG&E-04-WP-R					
Frank B. Ayala					
Non-Shared					
1GD000.000	78	24	-	-	102
1GD000.001	1,039	135	-	-	1,174
1GD000.002	1,900	770	-	-	2,670
1GD000.003	1,173	710	-	-	1,883
1GD000.004	915	54	-	-	969
1GD000.005	11	319	-	-	330
1GD000.006	347	257	-	-	604
1GD000.007	1,762	170	-	-	1,932
1GD001.000	1,092	308	-	-	1,400
1GD002.000	2,519	673	-	-	3,192
1GD003.000	1,056	93	-	-	1,149
1GD004.000	1,445	387	-	-	1,832
Non-Shared Total	13,337	3,900	-	-	17,237
Frank B. Ayala Total	13,337	3,900	-	-	17,237

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SDG&E-05-WP-R					
Elizabeth A. Musich-Barry					
Non-Shared					
	1GT000.000	765	309	56	1,130
	1GT001.000	1,329	1,524	20	2,873
	1GT002.000	84	36	-	120
	Non-Shared Total	2,178	1,869	76	4,123
	Elizabeth A. Musich-Barry Total	2,178	1,869	76	4,123
Exh No:SDG&E-06-WP-R					
Raymond K. Stanford					
Non-Shared					
	1EN000.000	-	53	-	53
	1EN003.000	-	217	-	217
	Non-Shared Total	-	270	-	270
Shared					
	2100-3563.000	5	-	-	5
	Shared Total	5	-	-	5
	Raymond K. Stanford Total	5	270	-	275

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SDG&E-07-WP-R					
Maria T. Martinez					
Non-Shared					
	1TD000.000	286	4,567	-	4,853
	1TD000.001	1,085	1,019	-	2,104
	Non-Shared Total	1,371	5,586	-	6,957
	Maria T. Martinez Total	1,371	5,586	-	6,957

Exh No:SDG&E-08-WP-R					
Sue E. Garcia					
Non-Shared					
	1EP001.000	1,874	245	-	2,119
	1EP002.000	2,134	693	-	2,827
	1EP003.000	2,232	1,201	-	3,433
	Non-Shared Total	6,240	2,139	-	8,379
	Sue E. Garcia Total	6,240	2,139	-	8,379

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SDG&E-10-WP-R					
Jonathan Woldemariam					
Non-Shared					
	1ED000.000	223	20	-	243
	1ED001.000	104	18	-	122
	1ED001.001	103	249	-	352
	1ED001.003	133	7	-	140
	1ED002.000	358	5,173	-	5,531
	1ED003.000	1,123	802	-	1,925
	1ED004.000	3,331	8,330	-	11,661
	1ED006.000	1,330	179	-	1,509
	1ED008.000	102	32	-	134
	1ED009.000	514	476	-	990
	1ED010.000	337	45	-	382
	1ED011.000	21,043	9,293	-	30,336
	1ED013.000	2,171	442	-	2,613
	1ED014.000	284	364	-	648
	1ED015.000	3,420	1,927	-	5,347
	1ED017.000	1,168	358	-	1,526
	1ED018.000	879	590	-	1,469
	1ED020.000	6,607	295	-	6,902

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
1ED021.000		206	3,091	-	3,297
1ED021.001		1,273	21,090	-	22,363
1ED022.000		1,014	886	-	1,900
1ED023.000		15	94	-	109
1ED024.000		548	362	-	910
1ED025.000		687	1,817	-	2,504
Non-Shared Total		46,973	55,940	-	102,913
Jonathan Woldemariam Total		46,973	55,940	-	102,913

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SDG&E-11-WP-R					
Carl S. La Peter					
Non-Shared					
1EG001.000	106	1	-	107	
1EG002.000	381	1,406	-	1,787	
1EG003.000	3,802	19,961	-	23,763	
1EG004.000	409	23	-	432	
1EG005.000	449	213	-	662	
1EG006.000	2,586	14,408	7,039	24,033	
1EG007.000	173	1,052	-	1,225	
1EG008.000	203	96	-	299	
Non-Shared Total	8,109	37,160	7,039	52,308	
Shared					
2100-3433.000	576	179	-	755	
Shared Total	576	179	-	755	
Carl S. La Peter Total	8,685	37,339	7,039	53,063	

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SDG&E-12-WP-R					
Michael L. De Marco					
Non-Shared					
1ES000.000	-	-	-	999	999
1ES001.000	-	-	-	460	460
Non-Shared Total	-	-	-	1,459	1,459
Michael L. De Marco Total	-	-	-	1,459	1,459

Exh No:SDG&E-13-WP-R					
Sara Franke					
Non-Shared					
1FC001.000	12,531	712	-	-	13,243
1FC002.000	1,191	37	-	-	1,228
1FC003.000	2,831	33	-	-	2,864
1FC004.000	2,252	244	-	-	2,496
Non-Shared Total	18,805	1,026	-	-	19,831
Sara Franke Total	18,805	1,026	-	-	19,831

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SDG&E-14-WP-R					
Bradley M. Baugh					
Non-Shared					
100000.000	7,503	532	-		8,035
100002.000	4,428	368	-		4,796
100003.000	2,148	431	-		2,579
100004.000	-	686	-		686
100004.001	-	-	4,538		4,538
100005.000	1,292	639	-		1,931
100006.000	7,937	268	-		8,205
100007.000	1,337	930	-		2,267
100008.000	2,257	2,079	-		4,336
100009.000	4,220	492	-		4,712
100010.000	2,287	4,612	-		6,899
100011.000	1,396	789	-		2,185
100012.000	968	137	-		1,105
Non-Shared Total	35,773	11,963	4,538		52,274
Shared					
2100-0006.000	116	8	-		124
2100-3434.000	250	270	-		520
2100-3461.000	128	6	-		134

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
2100-3511.000	125	9	-	-	134
2100-3709.000	84	11	-	-	95
Shared Total	703	304	-	-	1,007
Bradley M. Baugh Total	36,476	12,267	4,538	-	53,281

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SDG&E-15-WP-R					
Sydney L. Furbush					
Non-Shared					
1SS001.000	3,613	205	-	-	3,818
1SS002.000	476	142	-	-	618
1SS003.000	-	2,153	-	-	2,153
1SS004.000	755	13	-	-	768
1SS005.000	759	354	-	-	1,113
1SS006.000	914	19	-	-	933
1SS007.000	414	292	-	-	706
Non-Shared Total	6,931	3,178	-	-	10,109
Shared					
2100-3013.000	249	55	-	-	304
2100-3016.000	738	(126)	-	-	612
2100-3018.000	-	263	-	-	263
2100-3266.000	-	713	-	-	713
2100-3331.000	761	16	-	-	777
2100-3332.000	685	4	-	-	689
2100-3407.000	294	56	-	-	350
Shared Total	2,727	981	-	-	3,708
Sydney L. Furbush Total	9,658	4,159	-	-	13,817

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SDG&E-16-WP-R					
Carmen L. Herrera					
Non-Shared					
1FS001.001	-	-	9,755	-	9,755
1FS001.002	-	-	939	-	939
1FS001.003	-	-	(1,789)	-	(1,789)
1FS001.004	-	-	1,198	-	1,198
1FS002.000	-	5,908	4,822	-	10,730
1FS002.001	-	-	6,323	-	6,323
1FS003.000	-	539	30	-	569
1FS004.000	-	227	58	-	285
1FS005.000	-	710	121	-	831
1FS006.000	-	(24)	(162)	-	(186)
Non-Shared Total	-	7,360	21,295	-	28,655
Carmen L. Herrera Total	-	7,360	21,295	-	28,655

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SDG&E-17-WP-R					
James C. Seifert					
Non-Shared					
	1RE001.000	976	5,266	-	6,242
	1RE002.000	211	323	-	534
	1RE003.000	-	14,159	-	14,159
	Non-Shared Total	1,187	19,748	-	20,935
Shared					
	2100-0706.000	560	517	-	1,077
	2100-0708.000	219	6,398	-	6,617
	2100-3025.000	131	12	-	143
	2100-3029.000	-	865	-	865
	2100-3030.000	-	226	-	226
	2100-3032.000	-	776	-	776
	2100-3303.000	319	196	-	515
	2100-3323.000	317	101	-	418
	2100-3610.000	-	658	-	658
	2100-3714.000	231	-	-	231
	Shared Total	1,777	9,749	-	11,526
	James C. Seifert Total	2,964	29,497	-	32,461

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SDG&E-18-WP-R					
Richard S. Pearson					
Non-Shared					
1EV000.000		1,721	1,445	-	3,166
1EV000.001		-	-	217	217
1EV000.002		-	-	464	464
Non-Shared Total		1,721	1,445	681	3,847
Shared					
2100-0206.000		170	11	-	181
2100-0632.000		776	368	-	1,144
2100-3022.000		925	993	(1)	1,917
2100-3282.000		636	70	-	706
2100-3588.000		499	67	-	566
2100-3589.000		145	42	-	187
Shared Total		3,151	1,551	(1)	4,701
Richard S. Pearson Total		4,872	2,996	680	8,548

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SDG&E-19-WP-R					
Stephen J. Mikovits					
Non-Shared					
	1IT001.000	8,024	4,807	-	12,831
	1IT003.000	780	2,438	-	3,218
	1IT004.000	10	4	-	14
	Non-Shared Total	8,814	7,249	-	16,063
Shared					
	2100-0207.000	1,405	618	-	2,023
	2100-3064.000	(2)	(37)	-	(39)
	2100-3067.000	590	8	-	598
	2100-3071.000	1,565	70	-	1,635
	2100-3072.000	1,242	6	-	1,248
	2100-3073.000	988	164	-	1,152
	2100-3074.000	109	4	-	113
	2100-3076.000	424	1	-	425
	2100-3079.000	57	14	-	71
	2100-3086.000	461	151	-	612
	2100-3087.000	398	79	-	477
	2100-3088.000	141	1	-	142
	2100-3089.000	664	12	-	676

**2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE**

(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
	2100-3091.000	1,259	2,607	-	3,866
	2100-3093.000	649	293	-	942
	2100-3095.000	205	41	-	246
	2100-3097.000	752	20	-	772
	2100-3099.000	-	101	-	101
	2100-3100.000	328	10	-	338
	2100-3101.000	538	30	-	568
	2100-3102.000	264	23	-	287
	2100-3103.000	-	7,796	-	7,796
	2100-3106.000	-	5,771	-	5,771
	2100-3107.000	958	581	-	1,539
	2100-3317.000	55	240	-	295
	2100-3334.000	697	151	-	848
	2100-3494.000	-	4,486	-	4,486
	2100-3495.000	-	6,367	-	6,367
	2100-3498.000	253	29	-	282
	2100-3500.000	184	2	-	186
	2100-3501.000	-	1,276	-	1,276
	2100-3502.000	1,693	66	-	1,759

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
	2100-3548.000	304	5	-	309
	2100-3623.000	-	5,161	-	5,161
	2100-3682.000	368	34	-	402
	2100-3683.000	696	7	-	703
	2100-3684.000	450	12	-	462
	2100-3698.000	389	481	-	870
	2100-3699.000	195	79	-	274
	2100-3713.000	265	745	-	1,010
	2100-3733.000	1,298	122	-	1,420
	2100-3762.000	(2)	-	-	(2)
	2100-3763.000	305	60	-	365
	2100-3774.000	1,100	104	-	1,204
	2100-3775.000	1,323	300	-	1,623
	2100-3781.000	-	704	-	704
	2100-3807.000	19	389	-	408
	2100-3814.000	252	94	-	346
	2100-3824.000	398	8	-	406
	2100-3842.000	490	13	-	503
	2100-3848.000	206	65	-	271
	2100-3855.000	-	4,139	-	4,139

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SDG&E</u>	Workpaper	Labor	NLbr	NSE	Total
	2100-3856.000	-	762	-	762
	2100-3859.000	-	479	-	479
	2100-3884.000	-	804	-	804
	2100-3885.000	421	1	-	422
	2100-3888.000	221	36	-	257
	2100-3900.000	225	125	-	350
	2100-3905.000	150	156	-	306
	2100-4001.000	352	-	-	352
	2100-4003.000	173	-	-	173
	Shared Total	25,475	45,866	-	71,341
	Stephen J. Mikovits Total	34,289	53,115	-	87,404

Exh No:SDG&E-20-WP-R

Peter R. Wall

Non-Shared

	1SE000.001	-	-	76,215	76,215
	1SE000.002	-	-	2,175	2,175
	Non-Shared Total	-	-	78,390	78,390
	Peter R. Wall Total	-	-	78,390	78,390

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SDG&E-21-WP-R					
Katherine Carbon					
Non-Shared					
1SN000.000	-	-	-	6,197	6,197
1SN000.002	-	-	-	8,915	8,915
1SN000.003	-	-	-	783	783
1SN000.004	-	-	-	1,456	1,456
1SN000.006	-	-	-	80,448	80,448
<hr/>					
Non-Shared Total	-	-	-	97,799	97,799
<hr/>					
Katherine Carbon Total	-	-	-	97,799	97,799
<hr/>					

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE
(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SDG&E-22-WP-R					
Debbie S. Robinson					
Non-Shared					
1CP000.000	68,020	-	-	-	68,020
1CP000.001	1,135	-	-	-	1,135
1CP000.002	-	9,344	-	-	9,344
1PB000.000	-	43,350	-	-	43,350
1PB000.001	-	3,645	-	-	3,645
1PB000.002	-	304	-	-	304
1PB000.003	-	702	-	-	702
1PB000.004	-	297	-	-	297
1PB000.005	-	1,172	-	-	1,172
1PB000.006	-	795	-	-	795
1PB000.007	-	83	-	-	83
1PB000.008	-	23	-	-	23
1PB000.011	-	5,946	-	-	5,946
1PB000.014	-	14,792	-	-	14,792
1PB000.015	1	916	-	-	917
1PB000.016	-	447	-	-	447
1PB000.017	-	89	-	-	89
1PB000.018	-	109	-	-	109
1PB000.019	-	52	-	-	52
1PB000.020	-	126	-	-	126
1PB000.021	-	161	-	-	161
1PB000.023	-	222	-	-	222
Non-Shared Total	69,156	82,575	-	-	151,731
Debbie S. Robinson Total	69,156	82,575	-	-	151,731

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SDG&E-23-WP-R					
David I. Sarkaria					
Non-Shared					
	1PN000.000	-	47,838	-	47,838
	1PN000.001	-	13,906	-	13,906
	Non-Shared Total	-	61,744	-	61,744
	David I. Sarkaria Total	-	61,744	-	61,744

Exh No:SDG&E-24-WP-R

Sarah E. Edgar

Non-Shared

	1HR000.000	320	116	-	436
	1HR001.000	471	95	-	566
	1HR002.000	739	547	-	1,286
	1HR003.000	-	800	-	800
	1HR003.010	-	3,827	-	3,827
	1HR004.000	795	539	-	1,334
	1HR006.000	1,360	224	-	1,584
	1HR007.000	339	106	-	445
	1HR008.000	133	81	-	214
	1HR009.000	1,270	402	-	1,672
	Non-Shared Total	5,427	6,737	-	12,164

**2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE**

(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Shared					
	2100-0214.000	855	241	-	1,096
	2100-0284.000	830	61	-	891
	2100-3505.000	540	62	-	602
	2100-3506.000	134	77	-	211
	2100-3833.000	270	12	-	282
	2100-3834.000	153	4	-	157
	Shared Total	2,782	457	-	3,239
	Sarah E. Edgar Total	8,209	7,194	-	15,403

Exh No:SDG&E-25-WP-R

Kenneth J. Deremer

Non-Shared

1AG002.000	2,363	67	-	2,430
1AG003.000	209	3	-	212
1AG004.000	1,901	21	-	1,922
1AG005.000	611	11	-	622
1AG006.000	645	14	-	659
1AG007.000	2,406	533	-	2,939
1AG009.000	466	101	-	567
1AG011.000	6,933	258	-	7,191
1AG012.000	752	15	-	767

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
	1AG013.000	(3)	350	-	347
	1AG015.000	-	2,954	-	2,954
	Non-Shared Total	16,283	4,327	-	20,610
Shared	2100-0274.000	467	4	-	471
	2100-0657.000	371	212	-	583
	2100-3050.000	193	102	-	295
	2100-3051.000	878	10	-	888
	2100-3052.000	732	12	-	744
	2100-3058.000	876	160	-	1,036
	2100-3161.000	455	181	-	636
	2100-3162.000	843	160	-	1,003
	2100-3427.000	1,408	142	-	1,550
	2100-3428.000	567	115	-	682
	2100-3430.000	324	40	-	364
	2100-3555.000	442	45	-	487
	2100-3602.000	449	327	-	776
	2100-3791.000	-	100	-	100
	2100-3798.000	464	9	-	473
	2100-3845.000	59	-	-	59

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SDG&E</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
2100-4005.000	83	2	-	-	85
2100-4006.000	241	8	-	-	249
2100-4008.000	757	252	-	-	1,009
2100-4009.000	536	308	-	-	844
Shared Total	10,145	2,189	-	-	12,334
Kenneth J. Deremer Total	26,428	6,516	-	-	32,944
SDG&E Total	297,817	389,677	189,981	-	877,475

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SoCalGas</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SCG-04-WP-R					
Frank B. Ayala					
Non-Shared					
2GD000.000	16,215	3,231	0	0	19,446
2GD000.001	7,445	9	0	0	7,454
2GD000.002	10,747	810	0	0	11,557
2GD000.003	9,476	5,861	0	0	15,337
2GD000.004	9,285	1,614	0	0	10,899
2GD000.005	0	7,443	0	0	7,443
2GD001.000	7,291	1,487	0	0	8,778
2GD002.000	9,810	2,542	0	0	12,352
2GD003.000	7,600	4,933	0	0	12,533
2GD004.000	8,768	3,185	0	0	11,953
2GD005.000	3,153	715	0	0	3,868
Non-Shared Total	89,790	31,830	0	0	121,620

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SoCalGas</u>	Workpaper	Labor	NLbr	NSE	Total
Shared					
	2200-0305.000	192	182	0	374
	2200-0431.000	329	79	0	408
	2200-2023.000	283	33	0	316
	2200-2144.000	239	23	0	262
	2200-2344.000	492	132	0	624
	2200-2345.000	551	47	0	598
	2200-2360.000	447	28	0	475
	Shared Total	2,533	524	0	3,057
	Frank B. Ayala Total	92,323	32,354	0	124,677
Exh No:SCG-05-WP-R					
Elizabeth A. Musich-Barry					
Non-Shared					
	2GT000.000	8,984	2,239	5,656	16,879
	2GT001.000	4,476	5,172	2	9,650
	2GT002.000	478	1,236	1,092	2,806
	Non-Shared Total	13,938	8,647	6,750	29,335

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

	Workpaper	Labor	NLbr	NSE	Total
SoCalGas					
Shared					
	2200-0253.000	191	21	0	212
	2200-0265.000	363	57	0	420
	2200-2172.000	558	0	0	558
	2200-2289.000	2,024	377	0	2,401
	Shared Total	3,136	455	0	3,591
	Elizabeth A. Musich-Barry Total	17,074	9,102	6,750	32,926
Exh No:SCG-06-WP-R					
Phillip E. Baker					
Non-Shared					
	2US000.000	14,226	15,709	0	29,935
	2US001.000	71	68	0	139
	Non-Shared Total	14,297	15,777	0	30,074
	Phillip E. Baker Total	14,297	15,777	0	30,074

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE
(in Thousands and in 2013\$)

<u>SoCalGas</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SCG-07-WP-R					
Raymond K. Stanford					
Non-Shared					
	2EN000.000	3,950	1,999	0	5,949
	2EN001.000	285	1,262	0	1,547
	2EN002.000	292	1,078	0	1,370
	2EN003.000	0	636	0	636
	2EN004.000	852	225	0	1,077
	Non-Shared Total	5,379	5,200	0	10,579
Shared					
	2200-0225.000	355	201	0	556
	2200-0300.000	247	58	0	305
	2200-0302.000	82	3	0	85
	2200-0303.000	487	89	0	576
	2200-0306.000	493	837	0	1,330
	2200-0308.000	0	372	0	372
	2200-0309.000	523	206	0	729
	2200-0310.000	1,074	91	0	1,165
	2200-0311.000	825	89	0	914
	2200-0312.000	837	190	0	1,027

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SoCalGas</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
	2200-0318.000	237	221	0	458
	2200-0321.000	177	82	0	259
	2200-0322.000	620	113	0	733
	2200-0323.000	25	2	0	27
	2200-0799.000	759	426	0	1,185
	2200-1178.000	1,152	351	0	1,503
	2200-2022.000	569	118	0	687
	2200-2248.000	727	17	0	744
	2200-2376.000	1,089	225	0	1,314
	2200-2377.000	468	11	0	479
	2200-2417.000	128	76	0	204
	2200-2473.000	291	50	0	341
	Shared Total	11,165	3,828	0	14,993
	Raymond K. Stanford Total	16,544	9,028	0	25,572
Exh No:SCG-08-WP-R					
Maria T. Martinez					
Non-Shared					
	2TD000.000	12,726	29,205	0	41,931
	2TD000.001	9,563	15,907	0	25,470
	Non-Shared Total	22,289	45,112	0	67,401
	Maria T. Martinez Total	22,289	45,112	0	67,401

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE
(in Thousands and in 2013\$)

<u>SoCalGas</u>	Workpaper	Labor	NLbr	NSE	Total
Exh No:SCG-09-WP-R					
Ibtissam T. Chang					
Non-Shared					
2SP000.000	2,979	344	0	3,323	
Non-Shared Total	2,979	344	0	3,323	
Ibtissam T. Chang Total	2,979	344	0	3,323	

Exh No:SCG-10-WP-R
Sara Franke

Non-Shared

2FC001.000	99,959	8,121	0	108,080	
2FC002.000	9,225	728	0	9,953	
2FC003.000	8,441	175	0	8,616	
2FC004.000	9,051	2,257	0	11,308	
2FC005.000	28,754	2,173	0	30,927	
2FC006.000	1,060	15	0	1,075	
2FC007.000	2,652	212	0	2,864	
2FC008.000	1,632	203	0	1,835	
Non-Shared Total	160,774	13,884	0	174,658	

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SoCalGas</u>	Workpaper	Labor	NLbr	NSE	Total
Shared					
	2200-0942.000	1,290	158	0	1,448
	Shared Total	1,290	158	0	1,448
	Sara Franke Total	162,064	14,042	0	176,106

Exh No:SCG-11-WP-R

Evan D. Goldman

Non-Shared

	200000.000	29,422	403	0	29,825
	200001.000	5,717	3,385	0	9,102
	200002.000	8,459	2,798	0	11,257
	200003.000	6,935	128	0	7,063
	200004.000	2,956	1,038	0	3,994
	200004.001	0	0	1,364	1,364
	200005.000	1,745	3,967	0	5,712
	200005.001	0	0	17,385	17,385
	200006.000	2,718	1,026	0	3,744
	200007.000	833	514	0	1,347
	Non-Shared Total	58,785	13,259	18,749	90,793

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SoCalGas</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Shared					
	2200-0354.000	1,078	310	0	1,388
	2200-0355.000	2,452	890	5	3,347
	2200-2240.000	400	61	0	461
	2200-2247.000	482	0	0	482
	Shared Total	4,412	1,261	5	5,678
	Evan D. Goldman Total	63,197	14,520	18,754	96,471

Exh No:SCG-12-WP-R

Ann D. Ayres

Non-Shared

	2IN001.000	1,528	4,850	0	6,378
	2IN002.000	131	2,314	0	2,445
	2IN003.000	1,685	96	0	1,781
	2IN004.000	5,362	1,809	0	7,171
	Non-Shared Total	8,706	9,069	0	17,775

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SoCalGas</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Shared					
	2200-0246.000	231	71	0	302
	2200-0328.000	564	52	0	616
	2200-0330.000	454	31	0	485
	2200-2158.000	559	13	0	572
	2200-2282.000	312	290	0	602
	2200-2329.000	559	-20	0	539
	Shared Total	2,679	437	0	3,116
	Ann D. Ayres Total	11,385	9,506	0	20,891
Exh No:SCG-13-WP-R					
Jeffrey G. Reed					
Non-Shared					
	2RD001.001	1,430	7,053	0	8,483
	Non-Shared Total	1,430	7,053	0	8,483
Shared					
	2200-0234.000	642	832	0	1,474
	2200-2229.000	466	794	0	1,260
	2200-2286.000	446	141	0	587
	2200-2288.000	590	64	0	654
	2200-2396.000	931	1,405	0	2,336

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SoCalGas</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Shared Total	3,075	3,236	0	0	6,311
Jeffrey G. Reed Total	4,505	10,289	0	0	14,794
Exh No:SCG-14-WP-R					
Richard D. Hobbs					
Non-Shared					
2SS001.000	6,037	576	0	0	6,613
2SS002.000	1,299	1,891	0	0	3,190
2SS003.000	1,274	328	0	0	1,602
2SS004.000	749	16	0	0	765
2SS005.000	215	226	0	0	441
2SS006.000		2,758	0	0	2,758
2SS007.000	405	605	0	0	1,010
2SS008.000	643	8	0	0	651
2SS010.000	491	364	0	0	855
Non-Shared Total	11,113	6,772	0	0	17,885
Richard D. Hobbs Total	11,113	6,772	0	0	17,885

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE
(in Thousands and in 2013\$)

<u>SoCalGas</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SCG-15-WP-R					
Carmen L. Herrera					
Non-Shared					
2RF002.000	6,611	4,395	0	0	11,006
2RF002.001	0	10,565	0	0	10,565
2RF003.000	2,578	250	0	0	2,828
2RF003.001	0	18,073	0	0	18,073
2RF003.002	0	1,668	0	0	1,668
2RF003.003	0	-2,869	0	0	-2,869
2RF003.004	0	1,908	0	0	1,908
2RF004.000	4,138	13,059	0	0	17,197
Non-Shared Total	13,327	47,049	0	0	60,376
Shared					
2200-0696.000	295	2,075	0	0	2,370
2200-0735.000	870	399	0	0	1,269
2200-2246.000	84	40	0	0	124
Shared Total	1,249	2,514	0	0	3,763
Carmen L. Herrera Total	14,576	49,563	0	0	64,139

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SoCalGas</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SCG-16-WP-R					
James C. Seifert					
Non-Shared					
2RF007.000	0	1,991	0	0	1,991
Non-Shared Total	0	1,991	0	0	1,991
Shared					
2200-0618.000	0	12,944	0	0	12,944
2200-2284.000	0	1,269	0	0	1,269
Shared Total	0	14,213	0	0	14,213
James C. Seifert Total	0	16,204	0	0	16,204
Exh No:SCG-17-WP-R					
Jill Tracy					
Non-Shared					
2EV000.000	1,988	1,678	0	0	3,666
2EV000.001	73	43	4,025	0	4,141
Non-Shared Total	2,061	1,721	4,025	0	7,807
Shared					
2200-2012.000	333	90	0	0	423
2200-2176.000	1,193	710	0	0	1,903
Shared Total	1,526	800	0	0	2,326
Jill Tracy Total	3,587	2,521	4,025	0	10,133

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SoCalGas</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SCG-18-WP-R					
Christopher R. Olmsted					
Non-Shared					
2IT001.000	2,480	458	0	0	2,938
2IT002.000	3,081	1,389	0	0	4,470
2IT003.000	197	161	0	0	358
Non-Shared Total	5,758	2,008	0	0	7,766
Shared					
2200-2047.000	172	26	0	0	198
2200-2166.000	0	-9	0	0	-9
2200-2319.000	9	0	0	0	9
2200-2372.000	-2	12	0	0	10
2200-2405.000	496	402	0	0	898
2200-2406.000	1,331	-133	0	0	1,198
2200-2418.000	192	39	0	0	231
2200-2444.000	304	66	0	0	370
2200-2445.000	958	129	0	0	1,087
2200-2446.000	241	52	0	0	293
2200-2447.000	1,008	2	0	0	1,010
2200-2451.000	845	466	0	0	1,311

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE
(in Thousands and in 2013\$)

<u>SoCalGas</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
2200-2452.000	235	137	0	372	
2200-2453.000	264	1	0	265	
2200-2455.000	622	3	0	625	
2200-2456.000	268	2	0	270	
2200-2457.000	55	0	0	55	
2200-2458.000	80	57	0	137	
2200-2459.000	35	0	0	35	
2200-2463.000	972	41	0	1,013	
2200-2464.000	354	3	0	357	
2200-2466.000	707	86	0	793	
2200-2467.000	65	1	0	66	
2200-2468.000	-1	0	0	-1	
2200-2469.000	441	11	0	452	
2200-2470.000	661	136	0	797	
2200-2495.000	15	0	0	15	
2200-2496.000	6	4	0	10	
Shared Total	10,333	1,534	0	11,867	
Christopher R. Olmsted Total	16,091	3,542	0	19,633	

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE
(in Thousands and in 2013\$)

<u>SoCalGas</u>	Workpaper	Labor	NLbr	NSE	Total
Exh No:SCG-19-WP-R					
Peter R. Wall					
Non-Shared					
2SE000.001	0	0	51,588	51,588	51,588
2SE000.002	0	0	1,419	1,419	1,419
Non-Shared Total	0	0	53,007	53,007	53,007
Peter R. Wall Total	0	0	53,007	53,007	53,007

Exh No:SCG-20-WP-R					
Katherine Carbon					
Non-Shared					
2SN000.000	0	0	3,221	3,221	3,221
2SN000.002	0	0	9,546	9,546	9,546
2SN000.003	0	0	1,214	1,214	1,214
2SN000.004	0	0	1,559	1,559	1,559
Non-Shared Total	0	0	15,540	15,540	15,540
Katherine Carbon Total	0	0	15,540	15,540	15,540

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE
(in Thousands and in 2013\$)

<u>SoCalGas</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SCG-21-WP-R					
Debbie S. Robinson					
Non-Shared					
2CP000.000	47,636	0	0	0	47,636
2CP000.001	698	0	0	0	698
2CP000.002	0	6,489	0	0	6,489
2PB000.000	0	74,037	0	0	74,037
2PB000.001	0	3,987	0	0	3,987
2PB000.002	0	514	0	0	514
2PB000.003	0	308	0	0	308
2PB000.004	0	775	0	0	775
2PB000.005	0	1,221	0	0	1,221
2PB000.006	0	1,992	0	0	1,992
2PB000.007	0	56	0	0	56
2PB000.008	0	41	0	0	41
2PB000.012	0	5,574	0	0	5,574
2PB000.014	0	17,930	0	0	17,930
2PB000.015	0	1,248	0	0	1,248
2PB000.016	0	1,365	0	0	1,365
2PB000.017	0	114	0	0	114
2PB000.018	0	140	0	0	140
2PB000.019	0	958	0	0	958
2PB000.020	0	190	0	0	190
2PB000.021	0	165	0	0	165
2PB000.022	0	384	0	0	384
2PB000.023	0	190	0	0	190
Non-Shared Total	48,334	117,678	0	0	166,012
Debbie S. Robinson Total	48,334	117,678	0	0	166,012

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SoCalGas</u>	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
Exh No:SCG-22-WP-R					
David I. Sarkaria					
Non-Shared					
	2PN000.000	0	26,158	0	26,158
	2PN000.001	0	276	0	276
	Non-Shared Total	0	26,434	0	26,434
	David I. Sarkaria Total	0	26,434	0	26,434

Exh No:SCG-23-WP-R

Mark L. Serrano

Non-Shared

	2HR001.000	1,812	2,467	0	4,279
	2HR003.000	877	231	0	1,108
	2HR004.000	2,922	641	0	3,563
	2HR005.000	1,457	162	0	1,619
	2HR006.000	3,466	2,785	0	6,251
	2HR006.001	0	19,506	0	19,506
	2HR007.000	1,652	621	0	2,273
	Non-Shared Total	12,186	26,413	0	38,599

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

<u>SoCalGas</u>	Workpaper	Labor	NLbr	NSE	Total
Shared					
	2200-0342.000	414	22	0	436
	2200-2337.000	334	173	0	507
	2200-2397.000	245	9	0	254
	2200-2398.000	491	19	0	510
	2200-2399.000	298	10	0	308
	Shared Total	1,782	233	0	2,015
	Mark L. Serrano Total	13,968	26,646	0	40,614

Exh No:SCG-24-WP-R
Ramon Gonzales

Non-Shared

2AG001.000	312	19	0	331
2AG002.000	3,097	418	0	3,515
2AG003.000	907	11	0	918
2AG004.000	1,415	36	0	1,451
2AG005.000	1,125	17	0	1,142
2AG006.000	0	115	0	115
2AG007.000	5,340	616	0	5,956
2AG008.000	332	374	0	706
2AG010.000	0	2,639	0	2,639

2014 Adjusted-Recorded Operating Costs
by Witness, Workpaper and Labor/NonLabor/NSE

(in Thousands and in 2013\$)

	<u>Workpaper</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>
<u>SoCalGas</u>					
2AG011.000		560	247	0	807
2AG012.000		277	128	0	405
Non-Shared Total		13,365	4,620	0	17,985
Shared					
2200-1334.000		404	10	0	414
2200-2040.000		966	229	0	1,195
2200-2075.000		681	30	0	711
2200-2095.000		1,260	51	0	1,311
2200-2268.000		54	3	0	57
2200-2305.000		239	9	0	248
2200-2307.000		263	7	0	270
2200-2308.000		657	66	0	723
2200-2339.000		534	90	0	624
2200-2343.000		49	1	0	50
Shared Total		5,107	496	0	5,603
Ramon Gonzales Total		18,472	5,116	0	23,588
SoCalGas Total		532,798	414,550	98,076	1,045,424