BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

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Application of San Diego Gas & Electric Company (U 902 M) for Authority, Among Other Things, to Increase Rates and Charges for Electric and Gas Service Effective on January 1, 2016.	Application No. 14-11-003 (Filed November 14, 2014)
Application of Southern California Gas Company (U 904 G) for Authority to Update its Gas Revenue Requirement and Base Rates Effective on January 1, 2016.	Application No. 14-11-004 (Filed November 14, 2014)

JOINT MOTION FOR ADOPTION OF SETTLEMENT AGREEMENTS REGARDING SAN DIEGO GAS & ELECTRIC COMPANY'S TEST YEAR 2016 GENERAL RATE CASE, INCLUDING ATTRITION YEARS 2017 AND 2018

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JOINT MOTION FOR ADOPTION OF SETTLEMENT AGREEMENTS REGARDING SAN DIEGO GAS & ELECTRIC COMPANY'S TEST YEAR 2016 GENERAL RATE CASE, INCLUDING ATTRITION YEARS 2017 AND 2018

I. INTRODUCTION

Pursuant to Rule 12.1 of the California Public Utilities Commission's ("Commission's") Rules of Practice and Procedure, this Joint Motion by San Diego Gas & Electric Company ("SDG&E"), Office of Ratepayer Advocates ("ORA"), Federal Executive Agencies ("FEA"), Environmental Defense Fund ("EDF"), Joint Minority Parties ("JMP"), The Utility Reform Network ("TURN"), Utility Consumers' Action Network ("UCAN"), and San Diego Consumers' Action Network ("SDCAN") (collectively referred to hereafter as "Settling Parties"[1]) jointly request approval of a settlement of the Test Year ("TY") 2016 revenue requirement, including attrition years 2017 and 2018, determination in the above-captioned General Rate Case ("GRC") proceeding ("TY 2016 Settlement Agreement").[2] In addition, this Motion requests approval of settlement agreements executed among (1) SDG&E, Southern California Gas Company ("SoCalGas"), and EDF (the "EDF Settlement"), (2) SDG&E, SoCalGas, and JMP (the "JMP Settlement"), (3) SDG&E, SoCalGas, and FEA (the "FEA Settlement"), and (4) SDG&E, SoCalGas, and TURN/UCAN (the "TURN/UCAN Settlement")

[1] Although settlement was not reached with Mussey Grade Road Alliance, SDG&E has agreed to continue to work with them toward a possible settlement.

[2] The TY 2016 Settlement Agreement (including its Appendix) is attached to this Motion as Attachment 1.

(collectively referred to hereafter as "Bilateral GRC Settlements").[3] Settling Parties propose that this portfolio of settlements adequately resolves the specific contested issues of interest to each signatory without conflict or overlap among the various settlement agreements. While there may be substantive issues, party positions, and other proposals that are not specifically addressed and resolved in settlement, it is the intent of Settling Parties to move for adoption of these settlements as a complete and final resolution of all issues among them in this proceeding, with the exception of a tax issue raised by TURN which, as specified in the TURN/UCAN Settlement, is not covered by the settlements and will be the subject of separate briefing. Also, it is not the intent of Settling Parties to prejudice the ability of any party from raising any issues again in future GRCs. Finally, this Motion and the corresponding settlements do not address or resolve all the outstanding contested issues raised by non-settling parties. Those issues remain ripe for further litigation by the non-settling parties (*i.e.*, briefing and a litigated outcome).

Settling Parties hereby request Commission adoption of the TY 2016 Settlement Agreement and Bilateral GRC Settlements, each on their own respective merits, as being "reasonable in light of the whole record, consistent with law, and in the public interest," as required by Rule 12.1(d). Should the Commission adopt the settlements, the Settling Parties request that a decision be issued implementing the terms of the settlements as a full resolution of the issues raised in this proceeding and issue orders allowing for implementation of the settled revenue requirement as reflected in the TY 2016 Settlement Agreement and consistent with the additional terms contained in the Bilateral GRC Settlements.

II. BACKGROUND

Pursuant to D.07-07-004, SDG&E and SoCalGas (collectively "Applicants") filed TY 2016 GRC Applications ("A.") 14-11-003 and A.14-11-004, respectively, on November 14, 2014. Notice of the Applications was by publication and posting in public places. On December 26, 2014, the Commission consolidated both GRC dockets. Timely protests and a response to the Applications were filed by various parties, to which SDG&E and SoCalGas filed a reply on December 29, 2014. A Prehearing Conference ("PHC") was held on January 8, 2015. Parties were allowed the opportunity to file PHC statements of their positions. The purpose of the PHC was to discuss the scope of issues to be addressed in this consolidated proceeding, and the

[3] The EDF Settlement, JMP Settlement, FEA Settlement and TURN/UCAN Settlement are attached to this Motion as Attachments 2-5, respectively.

procedural schedule. The Commission issued its Scoping Memo and Ruling on February 5, 2015.

SoCalGas and SDG&E served revised testimony in March, 2015. ORA issued its comprehensive reports on Applicants' GRCs on April 24, 2015. Intervenors served their testimony on May 15, 2015, including FEA, EDF, JMP, TURN, UCAN, SDCAN, Coalition of California Utility Employees ("CCUE"), Mussey Grade Road Alliance, Utility Workers Union of America ("UWUA"), and Southern California Generation Coalition ("SCGC"). In June 2015, SoCalGas and SDG&E served rebuttal testimony. Although there are other parties on the official service list, in addition to the Applicants, ORA, FEA, EDF, JMP, TURN, UCAN, SDCAN, CCUE, Mussey Grade Road Alliance, UWUA, and SCGC continued to be the only active parties in the proceeding.

Public Participation Hearings ("PPHs") were held in numerous locations throughout Southern California during May and June, 2015. Notice of the PPHs was by publication and posting in public places. Hearings were then held from June 22, 2015 through July 15, 2015.

A. Description of Discovery

Discovery was underway as early as August 2014, when Applicants tendered their notices of intent to file their GRC applications. The discovery process consisted of master data requests from ORA, deficiency data requests from ORA, an ORA on-site audit, formal and informal data requests from ORA and other intervenors, and tendering of additional data (*e.g.*, 2014 adjusted recorded costs). These discovery efforts resulted in Applicants responding to thousands of data requests. In addition, Applicants propounded their own discovery.

B. Settlement Process and Compliance with Rule 12.1(b)

As required by Rule 12.1(b), seven-day prior notice with an opportunity to participate in a settlement conference was provided to all parties on August 21, 2015. A settlement conference was held on August 28, 2015 in San Francisco, California, and concurrently by teleconference. During the settlement conference, Applicants presented the terms of their agreement in principal with ORA. It should be noted that although SDCAN, EDF, FEA, JMP, TURN, UCAN, and SDCAN were not involved in the initial discussions that resulted in the agreement in principal between Applicants and ORA, these settling parties have each conducted their own analyses of its terms and find that it will allow SDG&E and SoCalGas to operate safely, reliably, and efficiently, while keeping customer rates reasonable for the next GRC cycle. Accordingly, based

on the TY 2016 Settlement Agreement and their individual Bilateral GRC Settlements, the Settling Parties have agreed to resolve all contested issues between them, with the exception (as noted above) of a tax issue raised by TURN which, as specified in the TURN/UCAN Settlement, is not covered by the settlements and will be the subject of separate briefing.

III. SUMMARY OF THE TY 2016 SETTLEMENT AGREEMENT

Pursuant to the TY 2016 Settlement Agreement, SDG&E's combined electric and gas authorized revenue requirement for TY 2016 will be $1,811 million, of which $1,500 million is Electric and $311 million is Gas.[4] For the attrition years 2017 and 2018, the Settling Parties have agreed to escalation rates of 3.5% for each year. These settlement figures are supported by the Appendix to the TY 2016 Settlement Agreement, which includes all of the settlement details and is comprised of a Joint Comparison Settlement Exhibit, which contains the following documents:

- Settlement Terms (Exhibit A, "Settlement Agreement Terms Between San Diego Gas & Electric Company and Office of Ratepayer Advocates"), which provides a breakdown of the settlement amounts by functional area;
- Pursuant to Rule 12.1(a) of the Commission's Rules of Practice and Procedure, a detailed description of how individual account settlement values relate to SDG&E's and ORA's litigation positions (the format is similar but not identical to the litigation comparison exhibits which were tendered in July 2015); and
- Summary of Earnings table, which presents the major categories of expense, revenue and rate base.

If the Commission adopts the TY 2016 Settlement Agreement with no modifications, then SDG&E's combined electric and gas system average rate revenues, beginning January 1, 2016, would decrease from authorized 2015 rate revenues by 3.7%. This reflects the General Rate Case Memorandum Account ("GRCMA") roll-off occurring on January 1, 2016.

The TY 2016 Settlement Agreement provides an overall TY 2016 revenue requirement for SDG&E, broken down by major functional cost categories, as well as specific items related to the revenue requirement which are required for proper implementation of the revenue

[4] Dollar amounts cited in this Motion are rounded; please refer to the TY 2016 Settlement Agreement and its Appendix A for more precise figures.

requirement. For example, the TY 2016 Settlement Agreement specifies the regulatory accounting treatment of various settled operations-related costs. As noted above, Settling Parties have raised other issues, arguments, and proposals which are not specified in the TY 2016 Settlement Agreement. However, by signing and committing to support the TY 2016 Settlement Agreement and their individual Bilateral GRC Settlements, Settling Parties are agreeing to resolve, without prejudice, all contested issues such that there remain no outstanding issues to litigate amongst Settling Parties in this GRC proceeding, with the exception (as noted above) of a tax issue raised by TURN which, as specified in the TURN/UCAN Settlement, is not covered by the settlements and will be the subject of separate briefing.

IV. SUMMARY OF BILATERAL GRC SETTLEMENTS

As noted above, in addition to the TY 2016 Settlement Agreement, SDG&E reached separate settlements with FEA, EDF, JMP, and TURN/UCAN. These Bilateral GRC Settlements were reached to resolve certain discreet issues raised by individual parties in a manner that does not conflict or overlap with the TY 2016 Settlement Agreement. Each bilateral settlement is briefly described below. Each bilateral agreement is being signed and executed specifically between SDG&E (and SoCalGas) and the party or parties who have executed the agreement.

A. FEA Settlement

FEA is a signatory to the TY 2016 Settlement Agreement. SDG&E (and SoCalGas) and FEA have additionally executed a stand-alone settlement to reach agreement on a contested issue involving the regulatory accounting treatment for the Pension and Post-Retirement Benefits Other than Pension balancing accounts ("PBA" and "PBOPBA" respectively). The FEA Settlement resolves all remaining contested issues raised by FEA, which impact SDG&E and SoCalGas. The FEA Settlement accompanies this Motion as Attachment 2.

B. EDF Settlement

EDF is a signatory to the TY 2016 Settlement Agreement. SDG&E (and SoCalGas) and EDF have additionally executed a stand-alone settlement to resolve issues addressed in EDF and SDG&E testimonies on matters related to Senate Bill ("SB") 1371. The EDF Settlement resolves all remaining contested issues between SDG&E and EDF. The EDF Settlement is attached to this Motion as Attachment 3.

C. JMP Settlement

JMP is a signatory to the TY 2016 Settlement Agreement. SDG&E (and SoCalGas) and JMP have additionally executed a stand-alone settlement to resolve issues addressed in JMP and SDG&E testimonies on matters related to supplier diversity. The JMP Settlement resolves all remaining contested issues between SDG&E and JMP. The JMP Settlement is attached to this Motion as Attachment 4.

D. TURN/UCAN Settlement

TURN and UCAN are signatories to the TY 2016 Settlement Agreement. SDG&E (and SoCalGas) and TURN/UCAN have additionally executed a stand-alone settlement to resolve issues addressed in TURN, UCAN, and SDG&E testimonies on several matters, including regulatory accounting treatment of the Transmission Integrity Management Program ("TIMP") and Distribution Integrity Management Program ("DIMP"), branch offices closures, rate stabilization, service establishment charge, cash working capital (on Manzanita Project), and a study on distributed generation on circuit peak loads. The TURN/UCAN Settlement resolves all remaining contested issues between SDG&E and TURN/UCAN, with the exception of the income tax repair allowance issue, for which TURN/UCAN and SDG&E are reserving the right to litigate (*i.e.*, it will be separately briefed by these specific parties). The TURN/UCAN Settlement is attached to this Motion as Attachment 5.

V. INDIVISIBILITY OF THE TERMS CONTAINED IN EACH OF THE SETTLEMENT AGREEMENTS

As set forth in the General Provisions and Reservations section of each settlement agreement, each term contained within each settlement document (but not across all settlement documents), is indivisible, with each part interdependent on each and all other parts. Regarding the relationship between settlements, the approval of each Bilateral GRC Settlement is contingent upon the approval of the TY 2016 Settlement Agreement, but not on approval of any of the other Bilateral GRC Settlements.[5] However, the approval of the TY 2016 Settlement Agreement is not contingent upon the approval of any of the Bilateral GRC Settlements.

[5] In other words, each Bilateral GRC Settlement should be weighed and considered on its own merits, where the adoption of one is not contingent upon the adoption of any of the remaining Bilateral GRC Settlements.

In addition, any Settling Party may withdraw from the TY 2016 Settlement Agreement or their respective Bilateral GRC Settlements if the Commission modifies, deletes from, or adds to the disposition of the matters settled therein. The Settling Parties agree, however, to negotiate in good faith with regard to any Commission-ordered changes in order to restore the balance of benefits and burdens, and to exercise the right to withdraw only if such negotiations are unsuccessful.

VI. FURTHER HEARINGS REGARDING THE SETTLEMENT AGREEMENTS ARE NOT NECESSARY

Under Rule 12.3, hearings are not a prerequisite to approving a settlement. As a result of all the discovery, written testimony, and fully litigated hearings, the Commission has before it a fully developed record reflecting the merits of approving the TY 2016 Settlement Agreement (including the Joint Settlement Comparison Exhibit) and Bilateral GRC Settlements attached to this Motion. For each of the contested issues that would be resolved under the various settlement agreements, the proposed outcome is within the range of outcomes represented by the litigated positions of the parties as reflected in the existing record. This existing record will be further supplemented by the parties' filed comments and reply comments. Under these circumstances, Settling Parties do not believe there are any issues of material fact to resolve that require a hearing. To the extent there are outstanding issues over the merits of the TY 2016 Settlement Agreement or Bilateral GRC Settlements, it is likely that the issues will be legal and policy-related and, therefore, well suited to the comment process.

VII. LEGAL STANDARD APPLICABLE TO REVIEW OF THE SETTLEMENT AGREEMENTS

Numerous Commission decisions have endorsed settlements as an "appropriate method of alternative ratemaking" and express a strong public policy favoring settlement of disputes if they are fair and reasonable in light of the whole record.[6] This policy supports many worthwhile goals, including not only reducing the expense of litigation and conserving scarce Commission resources, but also allowing parties to reduce the risk that litigation will produce unacceptable results.[7] This strong public policy favoring settlements also weighs in favor of the Commission

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[6] See, *e.g.*, D.05-10-041, 2005 Cal. PUC LEXIS 484 at *70, D.15-03-006, 2015 Cal. PUC LEXIS 132 at *8 and D.15-04-006, 2015 Cal. PUC LEXIS 212 at *12-13.

[7] D.14-12-040, 2014 Cal. PUC LEXIS 617 at *50-51.

resisting the temptation to alter the results of the negotiation process. As long as a settlement taken as a whole "is reasonable in light of the whole record, consistent with law, and in the public interest" it should be adopted without change.[8] As shown below, the TY 2016 Settlement Agreement and Bilateral GRC Settlements meet this standard.

A. The TY 2016 Settlement Agreement And Bilateral GRC Settlements Are Reasonable In Light Of The Record As A Whole

The Settling Parties are knowledgeable and experienced regarding the issues in this GRC proceeding and have a well-documented history of strongly-held positions, leading to different conclusions in many areas. In agreeing to the TY 2016 Settlement Agreement and Bilateral GRC Settlements, the Settling Parties have used their collective experience to produce appropriate, well-founded recommendations. The Settling Parties have ardently negotiated and succeeded in achieving settlements that they believe balance the various interests affected in this proceeding.

B. The TY 2016 Settlement Agreement And Bilateral GRC Settlements Are Consistent With Law And Prior Commission Decisions

The Settling Parties believe, and herein represent, that no term of the TY 2016 Settlement Agreement or Bilateral GRC Settlements contravenes statutory provisions or prior Commission decisions.[9]

C. The TY 2016 Settlement Agreement And Bilateral GRC Settlements Are In The Public Interest

1. The TY 2016 Settlement Agreement will benefit ratepayers

The TY 2016 Settlement Agreement arrives at an overall rate and bill impact that Settling Parties propose is in SDG&E ratepayers' interest, and reaches a balance between level of service and reasonable rates. Although a litigated outcome rendered by the Commission would also strive to achieve that balance, this settled outcome, if adopted, provides an agreement reached by Settling Parties that were actively engaged in representing a variety of interests and constituents,

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[8] Rule 12.1(d) of the Commission's Rules of Practice and Procedure.

[9] In D.00-09-037 (p. 11) the Commission based its finding that the third criteria had been met on representation by the settling parties that they expended considerable effort ensuring that the Settlement Agreement comports with statute and precedents, and did not believe that any of its terms or provisions contravene statute or prior Commission decisions. *See also*, D.07-04-043, 2007 Cal. PUC LEXIS 275 at *126-127.

including ORA, which has provided the most comprehensive analysis of SDG&E's cost forecasts in this proceeding.

The Settling Parties have a common interest that SDG&E provides safe and reliable service to customers. Therefore, Settling Parties believe and expect that SDG&E will operate its system in a safe and reliable manner, in line with its assertions that customer, employee, and system safety are priorities for the company. Parties, as well as the Commission's Safety and Enforcement Division, have created a record on safety, reliability, and operational risk policy in this proceeding. The TY 2016 Settlement Agreement does not reach any explicit findings and conclusions over the various risk issues raised in this proceeding. However, it does specify the cost forecasts adopted for the specific areas of electric and gas operations that are related to risks, as well as the other cost categories. The Commission, having recently adopted a more safety-focused Rate Case Plan in Rulemaking ("R.") 13-11-006, will expect upcoming GRCs filed by utilities to incorporate these and other elements in a more uniform and systematic way. For purposes of SDG&E's TY 2016 GRC cycle, SDG&E will not only be an active participant in helping the Commission determine a safety-focused GRC, but will be preparing to file its next GRC under the new Rate Case Plan. At present, this continues to be an evolving process.

Thus, it is in the public interest to authorize the settlement amounts, permitting SDG&E to further develop its Enterprise Risk Management functions and to continue its operational and infrastructure risk-reduction efforts, even as the Commission's ratemaking landscape itself is changing.

2. The Bilateral GRC Settlements will benefit ratepayers

With respect to the Bilateral GRC Settlements, each has also raised issues of public interest in this proceeding, including issues related to the environment (see EDF Settlement), supplier diversity (see JMP Settlement), and branch office closures, service establishment charges, rate stabilization, cash working capital for a specific project, a distributed generation study, and various regulatory balancing accounts (see FEA Settlement and TURN/UCAN Settlement). Together, the Bilateral GRC Settlements have resolved such issues for purposes of this GRC cycle in the interest of reaching an informed and fair compromise that benefits all ratepayers. That is, the Bilateral GRC Settlements, along with the TY 2016 Settlement Agreement, comprise a portfolio of settlements that Settling Parties propose meets the

Commission's standard for settlements that are in the public interest and supported by the evidentiary record.

3. Settlement after hearings is in the public interest

Saving parties or the Commission the time or the expense of hearings is not the only thing to consider in determining if a settled outcome is preferable to a litigated one, or if it is in the public interest. In fact, a settlement after evidentiary hearings ensures that the settlement is based on a fully-litigated record. The negotiation process itself lends credence to the fact that the settlement is in the public interest and is the preferred outcome. Following extensive hearings, and therefore being completely informed as to the strengths, weaknesses, and nuances of each other's litigation positions, the negotiators for the Settling Parties spent many hours weighing and determining a reasonable, mutually acceptable outcome. The Commission has previously recognized the significance of this fact:

> A very important potential advantage of settlements is that the parties themselves may be better able than the trier of fact to craft the optimal resolution of a dispute.[10]

Furthermore, with respect to the overall TY 2016 revenue requirement, the Joint Settlement Comparison Exhibit shows that for each area, the settled value falls within the ranges created by the Settling Parties' respective original estimates. Thus, from reviewing the TY 2016 Settlement Agreement, including its Appendix, and the process used to arrive at these mutually acceptable outcomes, the Commission may derive substantial assurance that the requirements of Rule 12 and Public Utilities Code Section 451 have been met.[11]

In assessing whether or not a settlement is in the public interest, the Commission has also looked at the extent to which discovery has been completed, the stage of the proceeding, whether the parties had undertaken a thorough review of the issues, the experience of counsel, the amount offered in settlement, the presence of a governmental participant, the overall strength of

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[10] D.92-08-036, Finding of Fact 9. *See also*, D.95-12-051, 1995 Cal. PUC LEXIS 963 at *14 ("[t]he advantages of the settlement outweigh the risks of ratepayer harm.").

[11] Public Utilities Code Section 451 provides, in pertinent part: "All charges demanded or received by any public utility, or by any two or more public utilities, for any product or commodity furnished or to be furnished or any service rendered or to be rendered shall be just and reasonable."

applicant's case, and the relative risks and complexities of the litigation.[12] Such criteria are considered whether the settlement is all-party or contested.[13]

In the present case, discovery was complete and extensive, and the stage of the proceeding was as advanced as possible for a settlement – it was at the briefing stage. Parties undeniably had undertaken a thorough review of the issues. The Settling Parties were represented by highly experienced counsel. Moreover, the presence of ORA, the Commission staff responsible for representing ratepayer interest, is strongly indicative of the fact that the TY 2016 Settlement Agreement is reasonable and in the public interest. Indeed, ORA is "ideally positioned to comment on the operation of the utility and ratepayer perception" as required by D.92-12-019.[14] The fact that the other non-utility Settling Parties joined the TY 2016 Settlement Agreement after their review of the outcomes provided for in that agreement provides further confirmation of the reasonableness of those outcomes.

Regarding the Bilateral GRC Settlements, they are similar in that they involved the input of parties representing a wide variety of ratepayer interests, including the particular interests of ratepayers in San Diego's service territory (UCAN and SDCAN), diverse business enterprise interests (JMP), environmental interests (EDF), federal agency interests (FEA), and the interests of ratepayers throughout the state (TURN). Thus, the overall merit of the settlements that are the subject of this Motion can be determined based on the diversity of interests they represent.

In sum, the TY 2016 Settlement Agreement and Bilateral GRC Settlements represent a tough bargain, crafted under the strictures of all the Commission's rules governing procedural and substantive scrutiny of a utility request for rate changes, by parties intimately familiar with the utility's operations, accounting, and duty to provide safe and reliable service at reasonable rates.

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[12] See, e.g., Decision 00-09-037, 2000 Cal. PUC LEXIS 697 (citing *Officers for Justice v. Civil Service Commission of the City and County of San Francisco* (9th Cir. 1982) 688 F. 2d 615, 625). *See also*, D.03-12-035, 2002 Cal. PUC LEXIS 1051 at *28-30 (citing to application of *Officers* in D.88-12-083). Additional examples of cases citing such factors are D.92-07-076, D.91-12-043, D.91-10-046, D.91-09-075, D.91-09-069, D.91-09-069, D.91-07-042, D.90-12-021, D.90-08-046, and D.88-12-083.

[13] D.00-09-037 at 9.

[14] D.92-12-019, 1992 Cal. PUC LEXIS 867 at *24.

4. The TY 2016 Settlement Agreement and Bilateral GRC Settlements are in the public interest even though they are not all-party settlements

The TY 2016 Settlement Agreement and Bilateral GRC Settlements are not all-party settlements. Nevertheless, the TY 2016 Settlement Agreement and Bilateral GRC Settlements comply with the Commission's criteria for settlements. The Commission's criteria for contested settlements are stated in D.03-04-030,[15] where the Commission reaffirmed the policy it adopted in D.96-01-011:

> We consider whether the settlement taken as a whole is in the public interest. In so doing, we consider individual elements of the settlement in order to determine whether the settlement generally balances the various interest at stake as well as to assure that each element is consistent with our policy objectives and the law. [cite omitted]
>
> Since the Settlement before us is contested, we take note of the approach followed regarding a contested settlement in D.01-12-018. There, we stated that when a contested settlement is presented to us where hearings have been held on the contested issues, we are free to consider such settlements under Rule 51.1(e) or as joint recommendations. Evidentiary hearings were held on the contested issues in this proceeding, although various parties elected to waive or curtail cross-examination. Nonetheless, the underlying testimony was received into evidence, and forms an independent basis against which to evaluate the reasonableness of the Settlement Agreement.

All the settled issues are identified in the TY 2016 Settlement Agreement (including its Appendix) and Bilateral GRC Settlements in sufficient detail for the Commission to understand and appreciate their reasonableness, particularly in the context of the hearing record. The Settling Parties spent significant effort to assure that the specific amounts and terms adopted had a rationale associated with them and reflected the testimony regarding appropriate revenue requirements, account treatment or policy positions regarding those issues. Thus, measured against the underlying testimony in this case, the TY 2016 Settlement Agreement and Bilateral GRC Settlements are in the public interest.

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[15] 2003 Cal. PUC LEXIS 246 at *66-67. This policy was also reaffirmed in D.10-12-035, 2010 Cal. PUC LEXIS 647 at *39-40 and D.11-12-053, 2011 Cal. PUC LEXIS 585 at *111-113. *See also*, D.11-05-018, 2011 Cal. PUC LEXIS 275 at *23 ("In assessing settlements we consider individual settlement provisions but, in light of strong public policy favoring settlements, we do not base our conclusion on whether any single provision is the optimal result. Rather, we determine whether the settlement as a whole produces a just and reasonable outcome.")

VIII. CONCLUSION

For all the foregoing reasons, the Settling Parties urge the Commission to approve the attached TY 2016 Settlement Agreement and Bilateral GRC Settlements without modification. As discussed, the Settling Parties have obtained substantial information on the strengths and weaknesses of each other's position in this proceeding. Armed with that information, the Settling Parties believe strongly that the TY 2016 Settlement Agreement and their respective Bilateral GRC Settlements accomplish a mutually acceptable outcome of this proceeding. Consequently, the Settling Parties respectfully request that the Commission grant this motion and:

1. adopt the attached TY 2016 Settlement Agreement as reasonable in light of the whole record, consistent with law and in the public interest;
2. authorize SDG&E to modify gas and electric rates for service rendered on and after January 1, 2016, consistent with the terms of the TY 2016 Settlement Agreement;
3. adopt the attached Bilateral GRC Settlements as reasonable in light of the whole record, consistent with law and in the public interest; and
4. grant such other and further relief as the Commission finds just and reasonable.

SDG&E represents that it has been authorized by the Settling Parties to sign this Motion on their behalf, consistent with Rule 1.8(d) of the Commission's Rules of Practice and Procedure.

Respectfully submitted,

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Attorney for San Diego Gas & Electric Company

September 11, 2015

Attachment 1

TY 2016 Settlement Agreement (including Appendix)

SETTLEMENT AGREEMENT REGARDING SAN DIEGO GAS & ELECTRIC COMPANY'S TEST YEAR 2016 GENERAL RATE CASE REVENUE REQUIREMENT, INCLUDING ATTRITION YEARS 2017 AND 2018

I. INTRODUCTION

Pursuant to Rule 12.1 of the Rules of Practice and Procedure of the California Public Utilities Commission ("Commission"), San Diego Gas & Electric Company ("SDG&E"), Office of Ratepayer Advocates ("ORA"), Department of Defense and All Other Federal Executive Agencies ("FEA"), The Utility Reform Network ("TURN"), Utility Consumers' Action Network ("UCAN"), Environmental Defense Fund ("EDF"), Joint Minority Parties ("JMP"), and San Diego Consumers' Action Network ("SDCAN") (collectively referred to hereafter as "Settling Parties") enter into this Settlement Agreement Regarding SDG&E's Test Year ("TY") 2016 General Rate Case ("GRC") Revenue Requirement, Including Attrition Years 2017 and 2018 ("TY 2016 Settlement Agreement").

II. SETTLEMENT COMPLIES WITH COMMISSION REQUIREMENTS

This TY 2016 Settlement Agreement provides an overall TY 2016 revenue requirement (and attrition year escalation rates for 2017 and 2018) that Settling Parties believe will allow SDG&E to operate and manage its system safely, reliably, and efficiently, while keeping customer rates reasonable for the next GRC cycle. The Settling Parties recognize that there is risk involved in litigation and that the Commission, based on the entirety of the record, could reach outcomes that are not fully aligned with any individual party's litigated positions. Accordingly, the Settling Parties have vigorously argued their positions, and have reached compromise positions that they believe are appropriate in light of the litigation risks and have the support of the evidentiary record. In particular, the level of revenue requirements agreed to in this TY 2016 Settlement Agreement reflects the Settling Parties' best judgments as to the totality of all parties' positions and risks on revenue requirements, and their agreement herein is explicitly based on final settled amounts summarized below and detailed in the attached Appendix.

III. SETTLEMENT TERMS AND CONDITIONS

Pursuant to this TY 2016 Settlement Agreement, SDG&E's combined electric and gas authorized revenue requirement for TY 2016 will be $1,811 million, of which $1,500 million is Electric and $311 million is Gas. For the attrition years 2017 and 2018, the Settling Parties have agreed to escalation rates of 3.5% for each year. These settlement figures are supported in detail by the attached Appendix, which represents the full body of the settlement terms and is comprised of the following documents:

- Settlement Terms, which provides a breakdown of the settlement amounts by functional area;

- Joint Settlement Comparison Exhibit, which, pursuant to Rule 12.1(a) of the Commission's Rules of Practice and Procedure, provides a detailed description of how individual account settlement values relate to SDG&E's and ORA's litigation positions; and
- Summary of Earnings table, which presents the major categories of expense, revenue and rate base.[1]

IV. GENERAL PROVISIONS AND RESERVATIONS

In consideration of the mutual obligations, covenants and conditions contained herein, the Settling Parties agree to all of the above terms and conditions as well as the terms set forth in the attached Appendix as a complete and final resolution of all revenue requirement-related issues among them in this proceeding, in addition to miscellaneous terms specified in the Appendix that are not directly tied to the revenue requirement. The Settling Parties, by signing this TY 2016 Settlement Agreement, acknowledge that they pledge support for Commission approval and subsequent implementation of all the provisions of this TY 2016 Settlement Agreement. The Settling Parties agree to perform diligently and in good faith all actions required or implied hereunder, including the execution of any other documents required to effectuate the terms of this TY 2016 Settlement Agreement, and the preparation of exhibits for, and presentation of witnesses at any required hearings to obtain the approval and adoption of this TY 2016 Settlement Agreement by the Commission. The Settling Parties will not contest in this proceeding or in any other forum, or in any manner before this Commission, the recommendations establishing revenue requirements for 2016, 2017 and 2018 contained in this TY 2016 Settlement Agreement.

A. COMPROMISE OF DISPUTED CLAIMS

The Settling Parties agree that this TY 2016 Settlement Agreement represents a compromise of their respective revenue requirement-related (and including several miscellaneous terms that are not directly tied to the revenue requirement) positions in this proceeding. No individual term of this TY 2016 Settlement Agreement is assented to by any Party, except in consideration of the other Settling Parties' assent to all other terms.

B. REGULATORY APPROVAL

Settling Parties acknowledge that the positions expressed in this TY 2016 Settlement Agreement were reached after consideration of all positions advanced in all the testimony sponsored in the proceeding by all Settling Parties and declare and mutually agree that the terms and conditions herein are reasonable, consistent with the law, and in the public interest. Accordingly, the Settling Parties shall use their best efforts to obtain Commission approval of this TY 2016 Settlement Agreement and shall jointly request that the Commission adopt this TY 2016 Settlement Agreement in its entirety and without modification.

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[1] All three documents referenced here are included, in the order indicated, as a comprehensive Appendix document titled, *Joint Settlement Comparison Exhibit of San Diego Gas & Electric Company*, for purposes of efficiency of presentation.

C. INCORPORATION OF COMPLETE SETTLEMENT AGREEMENT

This TY 2016 Settlement Agreement embodies the entire understanding of the Settling Parties with respect to the matters described herein, and, except as described herein, supersedes and cancels any and all prior oral or written TY 2016 Settlement Agreements, principles, negotiations, statements, representations or understandings among the Settling Parties. This TY 2016 Settlement Agreement is to be treated as a complete package and not as a collection of separate TY 2016 Settlement Agreements on discrete issues. To accommodate the interests related to various issues, the Settling Parties acknowledge that changes, concessions or compromises by one or more Settling Parties in one section of this TY 2016 Settlement Agreement could result in changes, concessions or compromises by one or more Settling Parties in other sections of this TY 2016 Settlement Agreement. Consequently, the Settling Parties agree to oppose any modification of this TY 2016 Settlement Agreement not agreed to by all Settling Parties. Any Party signing this TY 2016 Settlement Agreement may withdraw from this TY 2016 Settlement Agreement if the Commission modifies, deletes from, or adds to the disposition of the matters settled herein. However, the Settling Parties agree to negotiate in good faith with regard to any Commission-ordered changes, in order to restore the balance of benefits and burdens, and to exercise the right to withdraw if such negotiations are unsuccessful.

D. MODIFICATION OF SETTLEMENT AGREEMENT

The terms and conditions of this TY 2016 Settlement Agreement may only be modified in writing subscribed to by the Settling Parties.

E. NON-PRECEDENTIAL

This TY 2016 Settlement Agreement represents a compromise between the Settling Parties, consistent with Rule 12.5 of the Commission's Rules of Practice and Procedure, and should not be considered precedent in any future proceeding before this Commission. The Settling Parties have assented to the terms of this TY 2016 Settlement Agreement only for the purpose of arriving at the compromise herein. Each Party expressly reserves its right to advocate, in other current and future proceedings, or in the event that this TY 2016 Settlement Agreement is rejected by the Commission, positions, principles, assumptions, arguments and methodologies which may be different than those underlying this TY 2016 Settlement Agreement.

F. NON-WAIVER

It is understood and agreed that no failure or delay by any Party hereto in exercising any right, power or privilege hereunder shall operate as a waiver hereof, nor shall any single or partial exercise thereof preclude any other or future exercise thereof or the exercise of any other right, power or privilege.

G. GOVERNING LAW

This TY 2016 Settlement Agreement shall be interpreted, governed and construed under the laws of the State of California, including Commission decisions, orders and rulings, as if

executed and to be performed wholly within the State of California.

H. ENTIRE SETTLEMENT AGREEMENT

This TY 2016 Settlement Agreement and all other supporting documents, exhibits, and schedules referred to in this TY 2016 Settlement Agreement constitute(s) the final, complete, and exclusive statement of the terms of the TY 2016 Settlement Agreement among the Settling Parties pertaining to the subject matter of this TY 2016 Settlement Agreement and supersedes all prior and contemporaneous understandings of the Settling Parties. This TY 2016 Settlement Agreement may not be contradicted by evidence of any prior or contemporaneous statements or TY 2016 Settlement Agreements. No Party has been induced to enter into this TY 2016 Settlement Agreement by, nor is any party relying on, any representation, understanding, TY 2016 Settlement Agreement, commitment or warranty outside those expressly set forth in this TY 2016 Settlement Agreement.

I. CAPTIONS AND PARAGRAPH HEADINGS

Captions and paragraph headings used herein are for convenience only and are not a part of this TY 2016 Settlement Agreement and shall not be used in construing it.

J. EXECUTION

This TY 2016 Settlement Agreement may be executed in counterparts by the Settling Parties with the same effect as if all the Settling Parties had signed one and the same document. All such counterparts shall be deemed to be an original and shall together constitute one and the same TY 2016 Settlement Agreement.

K. EFFECTIVE DATE

The Agreement is effective upon Commission approval, through December 31, 2018 or December 31, 2019, should the Commission adopt a three-year attrition period. This provision does not constitute any party's support for, or opposition to, the three-year attrition proposal.

L. ATTACHMENTS

The Appendix to this TY 2016 Settlement Agreement is part of the agreement of the Settling Parties and is incorporated herein by reference.

V. SIGNATURES

Agreed to and signed by,

Lee Schavrien on behalf of
San Diego Gas & Electric Company

9-10-15
Date

Joseph P. Como on behalf of Office of Ratepayer Advocates	9/10/15 Date
Donald Kelly on behalf of Utility Consumers' Action Network	Date
Robert Finkelstein on behalf of The Utility Reform Network	Date
Rita Liotta on behalf of Department of Defense and All Other Federal Executive Agencies	Date
Faith Bautista on behalf of Joint Minority Parties	Date
Timothy O'Connor on behalf of Environmental Defense Fund	Date
Michael Shames on behalf of San Diego Consumers' Action Network	Date

Joseph P. Como on behalf of
Office of Ratepayer Advocates

Date

Donald Kelly on behalf of
Utility Consumers' Action Network

9/10/15
Date

Robert Finkelstein on behalf of
The Utility Reform Network

Date

Rita Liotta on behalf of
Department of Defense and
All Other Federal Executive Agencies

Date

Faith Bautista on behalf of
Joint Minority Parties

Date

Timothy O'Connor on behalf of
Environmental Defense Fund

Date

Michael Shames on behalf of
San Diego Consumers' Action Network

Date

Joseph P. Como on behalf of Office of Ratepayer Advocates	Date
Donald Kelly on behalf of Utility Consumers' Action Network	Date
Robert Finkelstein on behalf of The Utility Reform Network	9/10/15 Date
Rita Liotta on behalf of Department of Defense and All Other Federal Executive Agencies	Date
Faith Bautista on behalf of Joint Minority Parties	Date
Timothy O'Connor on behalf of Environmental Defense Fund	Date
Michael Shames on behalf of San Diego Consumers' Action Network	Date

Joseph P. Como on behalf of Office of Ratepayer Advocates	Date
Donald Kelly on behalf of Utility Consumers' Action Network	Date
Robert Finkelstein on behalf of The Utility Reform Network	Date
Rita Liotta Rita Liotta on behalf of Department of Defense and All Other Federal Executive Agencies	10 Sept 2015 Date
Faith Bautista on behalf of Joint Minority Parties	Date
Timothy O'Connor on behalf of Environmental Defense Fund	Date
Michael Shames on behalf of San Diego Consumers' Action Network	Date

Joseph P. Como on behalf of Office of Ratepayer Advocates	Date
Donald Kelly on behalf of Utility Consumers' Action Network	Date
Robert Finkelstein on behalf of The Utility Reform Network	Date
Rita Liotta on behalf of Department of Defense and All Other Federal Executive Agencies	Date
Faith Bautista on behalf of Joint Minority Parties	9/10/15 Date
Timothy O'Connor on behalf of Environmental Defense Fund	Date
Michael Shames on behalf of San Diego Consumers' Action Network	Date

Joseph P. Como on behalf of Office of Ratepayer Advocates	Date
Donald Kelly on behalf of Utility Consumers' Action Network	Date
Robert Finkelstein on behalf of The Utility Reform Network	Date
Rita Liotta on behalf of Department of Defense and All Other Federal Executive Agencies	Date
Faith Bautista on behalf of Joint Minority Parties	Date
Timothy O'Connor on behalf of Environmental Defense Fund	9/10/15 Date
Michael Shames on behalf of San Diego Consumers' Action Network	Date

Joseph P. Como on behalf of Office of Ratepayer Advocates	Date
Donald Kelly on behalf of Utility Consumers' Action Network	Date
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Timothy O'Connor on behalf of Environmental Defense Fund	Date
Michael Shames on behalf of San Diego Consumers' Action Network	Date 9/10/15

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SETTLEMENT COMPARISON EXHIBIT OF SAN DIEGO GAS & ELECTRIC COMPANY

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I. Introduction

II. Exhibit A – Settlement Agreement Terms Between San Diego Gas & Electric Company and Office of Ratepayer Advocates

III. Detailed Comparison Analysis, with a separate table of contents and index

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   A. Settlement Terms Cross Reference
   B. Summary Of Earnings tables

I. INTRODUCTION

This Settlement Comparison Exhibit presents the settlement terms as of the date of service between San Diego Gas & Electric Company (SDG&E) and the Office of Ratepayer Advocates (ORA). This exhibit is presented in a format similar to the previously served Litigation Comparison Exhibit.

This Settlement Comparison Exhibit consists of these sections:

- Exhibit A – Settlement Agreement Terms Between San Diego Gas & Electric Company and Office of Ratepayer Advocates
- Detailed Comparison analysis with a separate table of contents and index
- Appendices, containing additional information including Summary of Earnings tables

With respect to the Detailed Comparison, in a number of instances the settlement terms aggregated several individual issues (such as collections of capital projects), resulting in showing a settlement total value only. If additional detail exists it can be found in the index following the Detailed Comparison and appendices.

Values shown in the Detailed Comparison are based on the March 15, 2015 filing. End-of-hearings changes or corrections made by SDG&E are described in 'Notes' sections on the detail pages but are not reflected in the values depicted in the tables themselves. Moreover, SDG&E and ORA negotiated these settlement terms independently from the Update Testimony served in August 2015, and that Update Testimony does not subsequently alter any of the settlement terms. Notwithstanding, for reference purposes only, the updates noted in the Update Testimony are also described in the 'Notes' sections where applicable.

II. Exhibit A – Settlement Agreement Terms Between San Diego Gas & Electric Company and Office of Ratepayer Advocates

EXHIBIT A

SETTLEMENT AGREEMENT TERMS BETWEEN

SAN DIEGO GAS & ELECTRIC COMPANY

AND

OFFICE OF RATEPAYER ADVOCATES

Settlement Agreement Terms between SDG&E and ORA (Parties) on

SDG&E General Rate Case (A.14-11-003 / A.14-11-004)

SDG&E Expenses

Gas Distribution, Transmission, Engineering and Pipeline Integrity Expenses

Non-Shared O&M Expenses

1. Gas Distribution Expenses

Parties stipulate to a forecast for Gas Distribution expenses of $ 20.972 million for 2016.

- Parties stipulate to the ORA forecast for Tools, Fittings and Material of $0.422 million; Electric Support of $0.724 million; and Op. Management & Training of $ 3.082 million.
- Parties stipulate to the SDG&E forecast for Service Maintenance of $ 1.244 million; Measurement and Regulation of $ 3.464 million; and Asset Management of $ 1.849 million.
- Parties stipulate to a forecast for Supervision and Training of $ 2.500 million.
- Parties agree and did not have any differences in forecasts for Other Services, Leak Survey, Locate and Mark, Main Maintenance, and Cathodic Protection.

2. Gas Transmission Expenses

Parties stipulate to the SDG&E forecast for Gas Transmission expenses of $ 4.663 million for 2016.

3. Gas Engineering

Parties stipulate to a compromise forecast for Gas Engineering expenses of $ 0.400 million for 2016.

4. Pipeline Integrity (TIMP and DIMP)

- Parties stipulate to the SDG&E forecast for Pipeline Integrity (TIMP and DIMP) expenses of $ 11.484 million for 2016.

Shared O&M Expenses

Parties stipulate to the ORA forecast of $ 0.035 million for shared Gas Engineering expenses.

Gas Distribution, Transmission, Engineering and Pipeline Integrity Capital Expenditures

Parties stipulate to the ORA forecast for capital expenditures of $ 50.155 million for 2014.

Parties have no dispute and agree to the capital expenditure forecasts of $50.735 million for 2015 and $72.188 million for 2016.

Electric Distribution O&M Expenses

Non-Shared Electric Distribution O&M Expenses

Parties stipulate to a forecast for Electric Distribution O&M expenses of $ 129.783 million for 2016.

- Parties stipulate to the revised SDG&E forecast of $ 35.449 million for Electric Regional Operations.
- Parties stipulate to the SDG&E forecast of $ 7.965 million for Troubleshooting.
- Parties stipulate to a compromise forecast of $ 4.000 million for Skills & Compliance Training.
- Parties stipulate to a compromise forecast of $ 0.800 million for Project Management.
- Parties stipulate to a compromise forecast of $ 0.700 million for Service Order Team.
- Parties have no dispute and agree to a forecast of $ 1.687 million for Regional Public Affairs.
- Parties stipulate to the revised SDG&E forecast of $ 0.148 million for Grid Operations.
- Parties stipulate to the revised SDG&E forecast of $ 6.710 million for Substation Construction and Maintenance.
- Parties have no dispute and agree to a forecast of $ 1.711 million for System Protection.
- Parties stipulate to a compromise forecast of $ 14.000 million for Electric Distribution Operations.
- Parties stipulate to the ORA forecast of $ 1.996 million for Distribution Operations/EGISS.
- Parties stipulate to a compromise forecast of $ 1.900 million for Kearny Operations Services.
- Parties stipulate to a compromise forecast of $ 16.000 million for Construction Services.
- Parties stipulate to the SDG&E forecast of $ 24.559 million for Vegetation Management – Tree Trimming with a one-way balancing account.
- Parties have no dispute and agree to a forecast of $ 4.292 million for Vegetation Management – Pole Brushing.
- Parties have no dispute and agree to a forecast of $ 2.702 million for Compliance & Asset Management.
- Parties stipulate to a compromise forecast of $ 1.500 million for Distribution Engineering.
- Parties stipulate to a compromise forecast of $ 0.400 million for Technology Innovation and Development.
- Parties stipulate to the SDG&E forecast of $ 0.618 million for Reliability and Capacity Analysis.
- Parties stipulate to a compromise forecast of $ 0.200 million for Information Management Support for Electric Distribution.
- Parties have no dispute and agree to a forecast of $ 0.147 million for Major Projects.
- Parties stipulate to a compromise forecast of $ 1.500 million for Technology Utilization.
- Parties have no dispute and agree to a forecast of $ 0.324 million for Administrative and Management.
- Parties have no dispute and agree to a forecast of $ 0.476 million for Officer.

Electric Distribution Capital Expenditures

Part 1 (Per ORA-6)

Parties stipulate to a total forecast for capital expenditures in 2014 of $145.552 million which is the ORA forecast of $ 135.229 million plus $10.323 million.

- Parties stipulate to the ORA forecast of $ 24.912 million for Capacity/Expansion.
- Parties stipulate to the ORA forecast of $ 29.918 million for Franchise.
- Parties stipulate to the ORA forecast of $ 33.638 million for New Business.
- Parties stipulate to the ORA forecast of $ 28.678 million plus $ 9.160 million for a total of $ 37.838 million in Reliability/Improvements.
- Parties stipulate to the ORA forecast of $ 18.083 million plus $ 1.163 million for a total of $ 19.246 million in Safety & Risk Management.

Parties stipulate to a forecast for capital expenditures of $ 280.772 million for 2015.

- Parties stipulate to the ORA forecast of $ 31.324 million for Capacity/Expansion.
- Parties stipulate to the SDG&E forecast of $ 41.764 million for Franchise.
- Parties stipulate to a compromise forecast of $ 67.000 million for New Business.
- Parties stipulate to a compromise forecast of $ 100.000 million for Reliability/Improvements.
- Parties stipulate to the SDG&E forecast of $ 40.684 million for Safety & Risk Management.

Parties stipulate to a forecast for capital expenditures of $ 296.428 million for 2016.

- Parties stipulate to the SDG&E forecast of $ 14.241 million for Capacity/Expansion.
- Parties stipulate to the SDG&E forecast of $ 41.764 million for Franchise.
- Parties stipulate to a compromise forecast of $ 70.000 million for New Business.
- Parties stipulate to a compromise forecast of $ 95.000 million for Reliability/Improvements.
- Parties stipulate to the SDG&E forecast of $ 75.423 million for Safety & Risk Management.

Part 2 (Per ORA-7)

Parties stipulate to the ORA forecast for capital expenditures of $ 113.902 million for 2014.

- Parties stipulate to the ORA forecast of $ 63.826 million for Overhead Pools.
- Parties stipulate to the ORA forecast of $ 29.118 million for Mandated.
- Parties stipulate to the ORA forecast of $ 12.781 million for Materials.
- Parties stipulate to the ORA forecast of $ 7.704 million for Trans/FERC.
- Parties stipulate to the ORA forecast of $ 0.308 million for Equipment/Tools/Misc.

- Parties stipulate to the ORA forecast of $ 0.165 million for Smart Meter.

Parties stipulate to a forecast for capital expenditures of $ 199.082 million for 2015.

- Parties stipulate to the SDG&E forecast of $ 118.357 million for Overhead Pools.
- Parties have no dispute and agree to a forecast of $ 38.148 million for Mandated.
- Parties stipulate to the SDG&E forecast of $ 22.025 million for Materials.
- Parties have no dispute and agree to a forecast of $ 19.180 million for Trans/FERC.
- Parties have no dispute and agree to a forecast of $ 1.372 million for Equipment/Tools/Misc.

Parties stipulate to a forecast for capital expenditures of $ 186.216 million for 2016.

- Parties stipulate to the SDG&E forecast of $ 110.224 million for Overhead Pools.
- Parties have no dispute and agree to a forecast of $ 39.063 million for Mandated.
- Parties stipulate to the SDG&E forecast of $ 23.027 million for Materials.
- Parties have no dispute and agree to a forecast of $ 12.530 million for Trans/FERC.
- Parties have no dispute and agree to a forecast of $ 1.372 million for Equipment/Tools/Misc.

Electric Generation and SONGS Expenses

Non-Shared Electric Generation O&M Expenses for TY 2016

Parties stipulate to a compromise forecast for Non-Shared Electric Generation Expenses of $ 52.389 million.

- Parties stipulate to a compromise forecast for Generation Plant of $ 50.189 million.
- Parties stipulate to a compromise forecast for Resource Planning of $ 1.000 million.
- Parties stipulate to a compromise forecast for Administration of $ 1.200 million.

Shared Electric Generation O&M Expenses for TY 2016

Parties stipulate to a compromise forecast for Resource Planning – Director of $ 0.800 million.

Electric Generation Capital Expenditures

Parties stipulate to the ORA forecast for capital expenditures of $ 17.036 million for 2014.

Parties stipulate to the SDG&E forecast for capital expenditures of $ 8.408 million for 2015 and $8.347 million for 2016.

Customer Services Expenses

Non-Shared O&M Expenses for TY 2016

Parties stipulate to a compromise forecast of $ 84.468 million for SDG&E's Non-Shared Expenses.

- Parties stipulate to the SDG&E forecast of $ 22.135 million for Customer Service Field expenses.
- Parties stipulate to a compromise forecast of $ 62.333 million for Customer Service Office Operations, Information, and Technologies.

  Non-Shared Customer Service Operations Expenses

  - Parties stipulate to a compromise forecast of $ 8.400 million for Advanced Metering.
  - Parties stipulate to the ORA forecast of $ 5.210 million for Billing.
  - Parties Stipulate to the SDG&E forecast of $ 8.813 million for Customer Contact Center Operations.

  Non-Shared Customer Service Information Expenses

  - Parties stipulate to a compromise forecast of $ 6.000 million for Residential Customer Services.
  - Parties stipulate to a compromise forecast of $ 5.500 million for Commercial & Industrial Services.
  - Parties stipulate to a compromise forecast of $ 12.500 million for Communications, Research and Web.
  - Parties stipulate to the ORA forecast of $ 2.854 million for Customer Programs and Projects.

Shared O&M Expenses for TY 2016

Parties have no dispute and agree to a forecast of $ 0.979 million for SDG&E shared O&M expenses.

Information Technology

O&M Expenses

Parties stipulate to a compromise forecast of $ 106.368 million.

- Parties stipulate to the SDG&E labor forecast of $ 40.568 million.
- Parties stipulate to a compromise non-labor forecast of $ 65.800 million.

Capital Expenditures

Parties stipulate to the ORA forecast for capital expenditures of $ 88.635 million for 2014.

Parties have no dispute and agree to a forecast for capital expenditures of $ 62.084 million for 2015 and $ 35.388 million for 2016.

Support Services

Non-Shared O&M Support Services Expenses

Parties stipulate to a forecast of $ 78.924 million for Non-Shared O&M Support Services Expenses.

Parties stipulate to the SDG&E forecast of $ 11.715 million for Supply Management & Supplier Diversity Expenses.

Parties stipulate to a compromise forecast of $ 39.161 million for Fleet Services expenses.

- Parties stipulate to a compromise forecast of $ 16.700 million for Ownership Costs.
- Parties stipulate to a compromise forecast of $ 20.500 million for Maintenance Operations.
- Parties have no dispute and agree to a forecast of $ 1.961 million for Fleet Management.

Parties stipulate to a forecast of $ 23.390 million for Real Estate, Land, Services and Facilities Expenses.

Parties stipulate to the SDG&E forecast of $ 4.658 million for Environmental Services.

Shared O&M Support Services Expenses

Parties stipulate to a compromise forecast of $ 24.041 million for Shared O&M Support Services expenses.

Parties stipulate to a compromise forecast of $ 3.828 million for Supply Management & Supplier Diversity expenses.

Parties stipulate to a forecast of $ 15.696 million for Real Estate, Land Services, and Facilities expenses.

- Parties stipulate to a compromise forecast of $ 2.700 million for Facility Operations.
- Parties stipulate to the ORA forecast of $ 0.179 million for Capital Programs.

Parties stipulate to the ORA forecast of $ 4.517 million for Shared Environmental expenses.

Capital Expenditures – Real Estate, Land Services, and Facilities

Parties stipulate to the ORA forecast for capital expenditures of $ 21.017 million for 2014.

Parties stipulate to a capital expenditure forecast of $ 33.112 million for 2015.

Parties stipulate to the SDG&E capital expenditure forecast of $ 42.930 million for 2016.

Administrative and General Expenses

Expenses in ORA – 18

Non-Shared Expenses (HR related)

Parties stipulate to a compromise forecast of $ 14.586 million for SDG&E Non-Shared Expenses.

- Parties stipulate to the SDG&E forecast of $ 6.552 million for Safety, Wellness, and Disability Services.
- Parties stipulate to the ORA forecast of $ 0.518 million for HRIS Technology and Report.

Shared Expenses

Parties agree to a compromise forecast of $ 5.020 million.

- Parties stipulate to the SDG&E forecast of $ 2.367 million for Safety Operations.
- Parties stipulate to the ORA forecast of $ 1.222 million for Business Partner and Labor Relations.

Expenses in ORA – 19

Non-Shared Expenses (Reg. Affairs, Legal, Finance, etc)

Parties stipulate to a compromise forecast of $ 22.388 million for SDG&E Non-Shared Expenses.

- Parties stipulate to a compromise forecast of $ 3.356 million for Regulatory Affairs expenses.
- Parties stipulate to a compromise forecast of $ 3.600 million for Claims expenses.

Shared Expenses

Parties have no dispute and agree to a forecast of $ 13.582 million.

Meals and Entertainment

Parties stipulate to the ORA proposed adjustment of ($ 0.592) million for Meals and Entertainment.

Expenses in ORA-17

Compensation Expenses

Parties stipulate to a compromise forecast of $ 33.789 million for SDG&E's Total Compensation Expenses.

- For purposes of settlement, Parties stipulate to a compromise forecast of $ 32.000 million for Variable Pay / Incentive Compensation Program. This stipulation does not resolve any policy issues regarding variable pay compensation.
- Parties stipulate to the ORA forecast of $ 0 for Long-Term Incentive Plan.
- Parties have no dispute and agree to a forecast of $ 1.423 million for the Spot Cash Program and $ 0.366 million for the Employee Recognition Program.

Parties stipulate to a compromise forecast of $ 56.693 million for SDG&E's Health Benefits Expenses.

- Parties stipulate to a compromise forecast of $ 50.000 million for Medical Expenses.

- Parties stipulate to the ORA updated forecast for Dental ($ 3.880 million) , Vision ($ 0.331 million), Wellness ($ 0.771 million), EAP ($ 0.326 million) and Mental Health ($ 1.385 million) expenses which totals $ 6.693 million.

Parties have no dispute and agree to a forecast of $ 14.287 million for the Retirement Savings Plan.

Parties stipulate to a compromise forecast of $ 1.680 million for SDG&E's Supplemental Pension and $ 0.137 million for Nonqualified Retirement Savings Plan.

Corporate Center Expenses (ORA – 16)

Parties stipulate as follows:

Allocation of General Administration to SDG&E is $ 61.300 million. Allocation of Insurance to SDG&E is $110.000 million.

Other – Enterprise Risk Management

Parties stipulate to a compromise forecast of $ 2.500 million for SDG&E's Risk Management Expenses.

Escalation

Parties stipulate to adopting ORA's escalation forecasts from R/O Model.

Working Cash related issues for SDG&E

Working Cash Issues

Parties agree to the ORA forecast for Cash Balances of $ 0.

Parties agree to the SDG&E forecast for revenue lag days of 40.35.

Parties agree to the ORA forecast for federal income tax lag days of 37.50.

Parties agree to the ORA forecast for state income tax lag days of 20.60.

For purpose of settlement the Parties stipulate to the ORA revenue requirement adjustment of $2.480 million ($ 2.057 million electric and $ 0.423 million gas), which in this instance only matches amounts as if customer deposits were treated as a source of debt. This stipulation does not resolve the policy issue of whether customer deposits are to be henceforth treated as a source of debt.

Post Test Year Ratemaking

Parties agree to the ORA proposal of 3.5 % increase in 2017 and 3.5% increase in 2018.

Other Issues

Parties agree to continue SDG&E's balancing treatment for the following programs:

- Pension: two-way balanced with Tier 2 filing.
- Post-Retirement Benefits Other than Pensions (PBOP): two-way balanced with Tier 2 filing.
- New Environment Regulation Balancing Account (NERBA): two-way balanced with Tier 2 filing.

Parties agree to ORA's forecasted payroll tax rate of 6.81%.

Parties agree to ORA's service establishment forecast of $5.393 million ($3.560 million for Electric, $1.833 million for Gas).

Parties agree to SDG&E's sales forecast of 20,013 gWh.

Parties agree to continuation of SDG&E's existing, currently authorized, Z-factor mechanism.

III. Detailed Comparison Analysis

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1. Reports and References ĀÀ

A. Exhibit References

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2. Differences Between SDG&E and ORA ĀÀ9

A. O&M and Capital Expenditures

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Chapter 1

Reports and References

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"#$%++*	ĀÀ !")Ā>	"#$%&'(ĀÀ !")++?RĀ>	>20-20./"%>"&/"0%)% "&"0.1% .ÀM4&4Ā/0./42&	À8V=98:%^<99<$% 1E
"#$%++S	Ā>	"#$%&'(Ā>)L+)0	M4Ā>"11.&"2,Ā%0"B"&,"Ā	Ā'X8GV=II8:% M=K$8II8%.E
"#$%+L?	Ā>	"#$%&'(Ā>)+L+	M4Ā>"11.&"2,Ā%0"B"&,"Ā	Ā'X8GV=II8:% M=K$8II8%.E
"#$%+L@	ĀÀ !"	"#$%&'(ĀÀ !")L*)0	M4Ā>"11.&"2,Ā%0"B"&,"Ā	Ā'X8GV=II8:% M=K$8II8%.E
"#$%+LL	ĀÀ !"	"#$%&'(ĀÀ !")+L*	M4Ā>"11.&"2,Ā%0"B"&,"Ā	Ā'X8GV=II8:% M=K$8II8%.E

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
"#$%+L*	;<=>"	"#$%&'(ĀÀ !")L?)0	C20;4& %>.Ā^	18`=U:%D<K\%Ā
"#$%+LY	ĀÀ !"	"#$%&'(ĀÀ !")+L?	C20;4& %>.Ā^	18`=U:%D<K\%Ā
"#$%+*@	Ā>	"#$%&'(Ā>)+T)0	C20;4& %>.Ā^	3'UH8G:%M=K$<8I% CE
"#$%+*L	Ā>	"#$%&'(Ā>)++T	C20;4& %>.Ā^	3'UH8G:%M=K$<8I% CE
"#$%+**	Ā>	"#$%&'(Ā>)+S)0	/._"Ā	088V8U:%0<5<9% E
"#$%+*Y	Ā>	"#$%&'(Ā>)++S	/._"Ā	088V8U:%0<5<9% E
"#$%+*O	ĀÀ !"	"#$%&'(ĀÀ !")+T)0	/._"Ā	088V8U:%0<5<9% E
"#$%+*T	ĀÀ !"	"#$%&'(ĀÀ !")++T	/._"Ā	088V8U:%0<5<9% E
"#$%+N?	Ā>	"#$%&'(Ā>)LL	0" ,1./20A%.>>2,&/Ā	.6UHG=<:%085=9<IJ% ME
"#$%+N+	Ā>	"#$%&'(Ā>)+LL	0" ,1./20A%.>>2,&/Ā	.6UHG=<:%085=9<IJ% ME
"#$%+NL	ĀÀ !"	"#$%&'(ĀÀ !")LN	0" ,1./20A%.>>2,&/Ā	D<UU':%&'GX<% E
"#$%+N*	ĀÀ !"	"#$%&'(ĀÀ !")+LN	0" ,1./20A%.>>2,&/Ā	D<UU':%&'GX<% E
"#$%+NY	ĀÀ !"	"#$%&'(ĀÀ !")L@	"1">/04>%>,Ā/2M"0Ā%.&À% Ā.1"Ā	ĀK$=8GX878G:% ;8998H$%"
"#$%+NS	ĀÀ !"	"#$%&'(ĀÀ !")+L@	"1">/04>%>,Ā/2M"0Ā%.&À% Ā.1"Ā	ĀK$=8GX878G:% ;8998H$%"
"#$%+NT	ĀÀ !"	"#$%&'(ĀÀ !")+N)0	0" %.33.40Ā:%>2&/0211"0:% 34&.&>":%1" .1%!%"_/%0"1	À8G8X8G:% ;8998H$%D
"#$%+Y@	ĀÀ !"	"#$%&'(ĀÀ !")++N	0" %.33.40Ā:%>2&/0211"0:% 34&.&>":%1" .1%!%"_/%0"1	À8G8X8G:% ;8998H$%D
"#$%+YY	ĀÀ !"	"#$%&'(ĀÀ !")+*?	"1">/04>%0"14.F414/A% -"0320M.&>"%4&>"&/4B"Ā	C=H$8GU:%M<U'9
"#$%+YO	Ā>	"#$%&'(Ā>)@Y	0".1%"Ā/./"	Ā8=W8GH:%D<X8U% ><GI
"#$%+YT	Ā>	"#$%&'(Ā>)+@Y	0".1%"Ā/./"	Ā8=W8GH:%D<X8U% ><GI
"#$%+O?	ĀÀ !"	"#$%&'(ĀÀ !")@O	0".1%"Ā/./":%1.&À%Ā"0B4>"Ā% .&À%3.>414/4"Ā	Ā8=W8GH:%D<X8U% ><GI
"#$%+OL	ĀÀ !"	"#$%&'(ĀÀ !")+@O	0".1%"Ā/./"%.&À%3.>414/4"Ā	Ā8=W8GH:%D<X8U% ><GI
"#$%+OO	Ā>	"#$%&'(Ā>)++	-"&Ā42&%!%-F2-U	Ā<G\<G=<:%À<V=J%4
"#$%+S?	ĀÀ !"	"#$%&'(ĀÀ !")+L	-"&Ā42&%!%-F2-U	Ā<G\<G=<:%À<V=J%4
"#$%+SL	Ā>	"#$%&'(Ā>)+*)0	0" %.33R.!3R1" .1R"_/%.33	'9]<I8U:% 0<X'9
"#$%+SN	Ā>	"#$%&'(Ā>)++*	0" %.33R.!3R1" .1R"_/%.33	'9]<I8U:% 0<X'9

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
"#$%+SO	;J=	"#$%&'(Ā>)+N)0	Ā^.0"Ä%ĀB>Ā%.&Ä%Ā^.0"Ä% .ĀĀ"/Ā%F4114& %-21%.&Ä% -02>"ĀĀ	Ä=<9K=9:%M<G\%.E
"#$%+T?	ĀÄ !"	"#$%&'(ĀÄ !")+Y)0	Ā^.0"Ä%ĀB>Ā%.&Ä%Ā^.0"Ä% .ĀĀ"/Ā%F4114& %-21%.&Ä% -02>"ĀĀ	Ä=<9K=9:%M<G\%.E
"#$%+TL	ĀÄ !"	"#$%&'(ĀÄ !")+O)0	0./"%F.Ā"	.G<5'9:%D8UU8%ĀE
"#$%+TN	ĀÄ !"	"#$%&'(ĀÄ !")+S)0	Ä"-0">4./42&	C=8K]'G8\:% 0'[8GH%D
"#$%+TS	Ā>	"#$%&'(Ā>)+Y)0	0./"%F.Ā"	A88:% <GG7%
"#$%L??	Ā>	"#$%&'(Ā>)+O)0	Ä"-0">4./42&	&5<=:%3I'G<
"#$%L?L	Ā>	"#$%&'(Ā>)L@	"Ā>.1./42&	C=IJ8G:%ĀK'HH%0
"#$%L?N	ĀÄ !"	"#$%&'(ĀÄ !")LL	"Ā>.1./42&	C=IJ8G:%ĀK'HH%0
"#$%L?O	Ā>	"#$%&'(Ā>)LS)0	0".ĀĀ4 &M"&/%0./"Ā	ĀH8=9:%D8WW
"#$%L?T	ĀÄ !"	"#$%&'(ĀÄ !")*@)0	Ā" M"&/./42&%!% 0".ĀĀ4 &M"&/%0./"Ā	ĀH8=9:%D8WW
"#$%L@@	ĀÄ !")Ā>	"#$%&'(ĀÄ !")+*@RĀ>	/2/.1%>2M-"&Ā./42&%Ā/,ÀA	F8<I:%0=K\
"#$%L@+	"Ä3	" Ä3	2Z89=95%/8UH=X'97%'W%/E%2a>'99'G% '9%[8$<IW%'W%"Ä3	E%2a>'99'G
"#$%L@L	"Ä3	" Ä3	08[6HH<I%/8UH=X'97%'W%/E%2a>'99'G% '9%[8$<IW%'W%"Ä3	E%2a>'99'G
"#$%L@*	3".	3".	Ä=G8KH%/8UH=X'97%'W%%0E%ĀX=H$% [8$<IW%'W%3".	9%ĀX=H$
"#$%L@Y	DM-	DM-	/8UH=X'97%'W%3E%F<6H=UH<:%ME% C$=HI'K\%<9J%/E%M<GH=98]%'9%[8$<IW% 'W%DM-	3E%F<6H=UH<:%ME% C$=HI'K\:%/E% M<GH=98]
"#$%L@O	M 0.	M 0.	Ä=G8KH%/8UH=X'97%'W%%DE%M=H<8E%M=H [8$<IW%'W%M 0.	9%<8E%M=H<K$8II
"#$%L@T	ĀÄ>.&	ĀÄ>.&	-G8Z<G8J%/8UH=X'97%'W%ME%Ā$<X8U% '9%[8$<IW%'W%ĀÄ>.&	ME%Ā$<X8U
"#$%L+?	,C,.	,C,.)@	,H=I=H7%C'G\8GU%,9='9%'W%.X8G=K<E% '9%[8$<IW%'W%,C,.)@	E%<E%@U
"#$%L+@	,C,.	,C,.)+	,H=I=H7%C'G\8GU%,9='9%'W%.X8G=K<E% '9%[8$<IW%'W%,C,.)+	E%<E%K'UH<
"#$%L++	,C,.	,C,.)L	,H=I=H7%C'G\8GU%,9='9%'W%.X8G=K<E% '9%[8$<IW%'W%,C,.)L	E%<E%Ä`9U
"#$%L+L	,C,.	,C,.)*	,H=I=H7%C'G\8GU%,9='9%'W%.X8G=K<E% '9%[8$<IW%'W%,C,.)*	E%<E%Ā$8GX<9
"#$%L+*	,C,.	,C,.)N	,H=I=H7%C'G\8GU%,9='9%'W%.X8G=K<E% '9%[8$<IW%'W%,C,.)N	E%<E%NGG=8G<
"#$%L+N	,C,.	,C,.)Y	,H=I=H7%C'G\8GU%,9='9%'W%.X8G=K<E% '9%[8$<IW%'W%,C,.)Y	E%<E%FG`9
"#$%L+Y	,C,.	,C,.)O	,H=I=H7%C'G\8GU%,9='9%'W%.X8G=K<E% '9%[8$<IW%'W%,C,.)O	E%<E%K\
"#$%L+O	,C,.	,C,.)S	,H=I=H7%C'G\8GU%,9='9%'W%.X8G=K<E% '9%[8$<IW%'W%,C,.)S	E%<E%'SVX<99
"#$%L+S	,C,.	,C,.)T	,H=I=H7%C'G\8GU%,9='9%'W%.X8G=K<E% '9%[8$<IW%'W%,C,.)T	E%<E%F<G[8G
"#$%L+T	,C,.	,C,.)@?	,H=I=H7%C'G\8GU%,9='9%'W%.X8G=K<E% '9%[8$<IW%'W%,C,.)@?	E%<E%Ā=X'9
"#$%LL@	20.	2 0.)N	ĀÄ !"%)%"I8KHG=K%Ä=UHG=[6H='9% "#Z89U8U	"E%D<858G

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
"#$ĀPPP	6(F	6 (F?ÀQ	>'XZ89U<H='9:%49K89H=V8U:%F898W=HU% -89U='9:%<9J%-'UHG8H=G8X89H% F898W=HU%2H$8G%/$<9%-89U='9	ĀE%%69H8G
"#$%LLO	>>,"	>>,"	-G8Z<G8J%/8UH=X'97%'W%ÀE%M<GK6U% '9%[8$<IW%'W%>>,"	ÀE%M<GK6U
"#$%L*?	>>,"	>>,"	08[6HH<I%/8UH=X'97%'W%ÀE%M<GK6U% [8$<IW%'W%>>,"	ÀE%M<GK6U
"#$%L*N	,>.&	,>.&	/8UH=X'97%'W%%0E%Ā6IZ=]='%'9%[8$<IW% 'W%,>.&	0E%Ā6IZ=]='
"#$%L*O	,>.&	,>.&	/8UH=X'97%'W%%;']'G)&'G=9)36IX8G% '9%[8$<IW%'W%,>.&	FE%;']'G:%1E% &'G=9:%ME%36IX8G
"#$%LN?	20.	2 0.)@?	Ā'><I <U%)% <U%À=UHG=[6H='9	ÀE%-$<9
"#$%LNL	20.	2 0.)@L	>6UH'X8G%Ā8GV=K8U	/ E% 'JWG87
"#$%LNS	Ā>	"#$%&'(Ā>)L?	>,Ā/2M"0Ā	-<7<9:% 0'U8)M<G=8
"#$%LY?	Ā>	"#$%&'(Ā>)+L?	>,Ā/2M"0Ā	-<7<9:% 0'U8)M<G=8
"#$%LY+	ĀÀ !"	"#$%&'(ĀÀ !")L+	>,Ā/2M"0Ā	-<7<9:% 0'U8)M<G=8
"#$%LY*	ĀÀ !"	"#$%&'(ĀÀ !")+L+	>,Ā/2M"0Ā	-<7<9:% 0'U8)M<G=8
"#$%LYY	20.	2 0.)@	"#8K6H=V8%Ā6XX<G7	>E%/<95
"#$%LYO	20.	2 0.)+	Ā6XX<G7%'W%"<G9=95U:% Ā85X89H<H='9%<9J%08<UU=59X89H% 0<H8U	DE%2$
"#$%LYT	20.	2 0.)L	>6UH'X8GU:%Ā<I8U:%>'UH%"UK<I<H='9	E%089<5$<9
"#$%LO@	20.	2 0.)*	M=UK8II<98'6U%08V8968U	ME%;<9H8G
"#$%LO*	20.	2 0.)Y	ĀÀ !"%)%"I8KHG=K%À=UHG=[6H='9% ><Z=H<I%"#Z89J=H6G8U%-<GH%@%'W%+	E%C=IU'9
"#$%LOY	20.	2 0.)O	ĀÀ !"%)%"I8KHG=K%À=UHG=[6H='9% ><Z=H<I%"#Z89J=H6G8U%-<GH%+%'W%+	ĀE%1'5<9
"#$%LOO	20.	2 0.)S	ĀÀ !"%)%"I8KHG=K% 898G<H='9%<9J%	ME%1'7 Ā2& Ā
"#$%LOS	20.	2 0.)T	ĀÀ !"%)% <U%À=UHG=[6H='9:% /G<9UX=UU='9:%"95=988G=95:%<9J% -=Z8I=98%49H85G=H7	E%"]8\`'
"#$%LOT	20.	2 0.)@@	Ā'><I <U%)% <U%/G<9UX=UU='9:% ,9J8G5G'69J%ĀH'G<58:%"95=988G=95:% <9J%-=Z8I=98%49H85G=H7	;E%>E%188
"#$%LS@	20.	2 0.)@+	0=U\%M<9<58X89H%<9J%-G'K6G8X89H	E%F6G9U
"#$%LSL	20.	2 0.)@*	Ā6ZZI7%M<9<58X89H%!%Ā6ZZI=8G% À=V8GU=H7:%3I88H%Ā8GV=K8U:%08<I% "UH<H8:%1<9J%Ā8GV=K8U%!%3<K=I=H=8U:% <9J%"9V=G'9X89H<I%Ā8GV=K8U	ĀE%>$=<
"#$%LSN	20.	2 0.)@N	49W'GX<H='9%/8K$9'I'57	-E%M'GU8

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
"#$ĀP9Q	6(F	6 (F?ÀM	>'GZ'G<H8%>89H8G%b%Ā$<G8J%Ā8G% !%Ā$<G8J%.UU8HU	DE%K8J%
"#$%LST	20.	2 0.)@S	.JX=9=UHG<H=V8%!% 898G<I%"#Z89U8U% -<GH%@%'W%+	1E%1<U8GU'9
"#$%LT@	20.	2 0.)@T	.JX=9=UHG<H=V8%!% 898G<I%"#Z89U8U% -<GH%+%'W%+	E%À69$<X
"#$%LTL	20.	2 0.)+?	À8ZG8K=<H='9%"#Z89U8%<9J%08U8G%	ME%;<G=8
"#$%LT*	20.	2 0.)+@	/<#8U	ME%><XZ[8II
"#$%LTY	20.	2 0.)++	C'G\=95%><U$%<9J%0<H8%F<U8	;E%MK&<[[
"#$%LTS	20.	2 0.)+L	-'UH)/8UH%A8<G%0<H8X<\=95%<9J% Ā> %.JV<9K8J%M8H8G=95% 49WG<UHG6KH6G8%-'I=K7	>E%/<95
"#$%LTT	20.	2 0.)+*	08Z'GH%'9%H$8%08U6IHU%'W% "#<X=9<H='9%W'G%ĀÀ !"%<9J%Ā> % /8UH%A8<G%+?@Y% 0>	ME%C<H8G`'GH$:% E%&'V<K\:%DE% 188:%3E% ^<J=ZG'Jc'
"#$%*??	/,0&	/,0&	À=G8KH%/8UH=X'97%'W%%CE%FE%M<GK6U% '9%[8$<IW%'W%/,0&	CE%FE%M<GK6U
"#$%*?+	/,0&	/,0&	À=G8KH%/8UH=X'97%'W%%DE%Ā65<G%'9% [8$<IW%'W%/,0&	DE%Ā65<G
"#$%*?*	/,0&	/,0&	À=G8KH%/8UH=X'97%'W%% E%D'98U%'9% [8$<IW%'W%/,0&	E%D'98U
"#$%*?S	/,0&	/,0&	À=G8KH%/8UH=X'97%'W%%"E%F'GJ89%'9% [8$<IW%'W%/,0&	"E%F'GJ89

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
;<=>"	"#$%&'(ĀÀ !")?@)0	"#$%+	ĀÀ !"%-214>A%2B"0B4"C	C=99:%><G'I=98%.E% <9J%ÀG6G7:%ĀK'HH% ÀE
ĀÀ !"	"#$%&'(ĀÀ !")?+	"#$%@N	0 4Ā;%M.&. "M"&/%.&À%-214>A	À<7:%À=<9<
ĀÀ !"	"#$%&'(ĀÀ !")?L	"#$%+@	"1">/04>%2-"0./42&Ā%04Ā;% -214>A%.&À% .Ā%2-"0./42&Ā% 04Ā;%-214>A	8=8G:%À<V=J%1E% <9J%ĀK$98=J8G:% À'65I<U%ME
ĀÀ !"	"#$%&'(ĀÀ !")?*	"#$%Y+	.Ā%À4Ā/04F,/42&	.7<I<:%3G<9\
ĀÀ !"	"#$%&'(ĀÀ !")?N	"#$%*?	.Ā%/0.&ĀM4ĀĀ42&%2!M	M6U=K$:%F8H$
ĀÀ !"	"#$%&'(ĀÀ !")?Y	"#$%+T	.Ā%"& 4&""04&	ĀH<9W'GJ:% 0<7X'9J%;
ĀÀ !"	"#$%&'(ĀÀ !")?O	"#$%NL	/4M-%!%À4M-	M<GH=98]:%M<G=<% /E
ĀÀ !"	"#$%&'(ĀÀ !")?S	"#$%S*	"1">/04>%!%3,"1% -02>,0"M"&/	<GK=<:%Ā68%"
ĀÀ !"	"#$%&'(ĀÀ !")?T)0	"#$%@L*	"1">/04>%À4Ā/04F,/42&%>.-4/.1	D89\=9U:%D'$9%ÀE
ĀÀ !"	"#$%&'(ĀÀ !")@?)0	"#$%O?	" 1">/04>%À4Ā/04F,/42&%2!M	C'IJ8X<G=<X:% D'9<H$<9%/E
ĀÀ !"	"#$%&'(ĀÀ !")@@	"#$%O*	" 1">/04>% "&"0./42&	1<%-8H8G:%><GI
ĀÀ !"	"#$%&'(ĀÀ !")@+)0	"#$%S?	Ā2& Ā	À8M<GK':% M=K$<8I%1E
ĀÀ !"	"#$%&'(ĀÀ !")@L	"#$%SY	> Ā%)%34"1À	3G<9\8:%Ā<G<%.E
ĀÀ !"	"#$%&'(ĀÀ !")@*	"#$%@?@	>Ā%)%2-"0./42&Ā:%4&320M./42&% !%/">^&212 4"Ā	F<65$:%FG<JI87% ME
ĀÀ !"	"#$%&'(ĀÀ !")@N	"#$%@L@	Ā,--1A%M.&. "M"&/%!% Ā,--14"0%À4B"0Ā4/A	36G[6U$:%Ā7J987% 1E
ĀÀ !"	"#$%&'(ĀÀ !")@Y	"#$%@YY	31""/%Ā"0B4>"Ā	^8GG8G<:%><GX89% 1E
ĀÀ !"	"#$%&'(ĀÀ !")@O	"#$%+O?	0".1%"Ā/./":%1.&À%Ā"0B4>"Ā% .&À%3.>414/4"Ā	Ā8=W8GH:%D<X8U% ><GI
ĀÀ !"	"#$%&'(ĀÀ !")@S	"#$%@O*	"&B402&M"&/.1	-8<GU'9:%0E% ĀK'HH
ĀÀ !"	"#$%&'(ĀÀ !")@T)0).	"#$%@NL	4&320M./42&%/">^&212 A	M=\'V=HU:% ĀH8Z$89%DE
ĀÀ !"	"#$%&'(ĀÀ !")+?	"#$%+++	>20-20./"%>"&/"0%)% "&"0.1%.ÀM4&4Ā/0./42&	À8V=98:%^<99<$% 1E
ĀÀ !"	"#$%&'(ĀÀ !")+@	"#$%+@?	>20-20./"%>"&/"0%)% 4&Ā,0.&>"	><G['9:% ;<H$8G=98
ĀÀ !"	"#$%&'(ĀÀ !")++	"#$%@TL	>2M-"&Ā./42&:%^".1/^:%!% C"13.0"	0'[=9U'9:%À8[[=8
ĀÀ !"	"#$%&'(ĀÀ !")+L	"#$%+S?	-"&Ā42&%!%-F2-U	Ā<G\<G=<:%À<V=J%4
ĀÀ !"	"#$%&'(ĀÀ !")+*	"#$%@+@	^0:%Ā.3"/A:%À4Ā.F414/A:%!% C20;"0Ā%>2M-	"J5<G:%Ā<G<$%"

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
;<=>"	"#$%&'(ĀÀ !")+N)0	"#$%+NT	0" %.33.40Ā:%>2&/0211"0:% 34&.&>":%1" .1%!%"_/%0"1	À8G8X8G:% ;8998H$%D
ĀÀ !"	"#$%&'(ĀÀ !")+Y)0	"#$%+T?	Ā^.0"À%ĀB>Ā%.&À%Ā^.0"À% .ĀĀ"/Ā%F4114& %-21%.&À% -02>"ĀĀ	À=<9K=9:%M<G\%.E
ĀÀ !"	"#$%&'(ĀÀ !")+O)0	"#$%+TL	0./"%F.Ā"	.G<5'9:%D8UU8%ĀE
ĀÀ !"	"#$%&'(ĀÀ !")+S)0	"#$%+TN	À"-0">4./42&	C=8K]'G8\:% 0'[8GH%D
ĀÀ !"	"#$%&'(ĀÀ !")+T)0	"#$%+*O	/._"Ā	088V8U:%0<5<9% E
ĀÀ !"	"#$%&'(ĀÀ !")L?)0	"#$%+L*	C20;4& %>.Ā^	18`=U:%D<K\%Ā
ĀÀ !"	"#$%&'(ĀÀ !")L@	"#$%+NY	"1">/04>%>,Ā/2M"0Ā%.&À% Ā.1"Ā	ĀK$=8GX878G:% ;8998H$%"
ĀÀ !"	"#$%&'(ĀÀ !")L+	"#$%LY+	>,Ā/2M"0Ā	-<7<9:% 0'U8)M<G=8
ĀÀ !"	"#$%&'(ĀÀ !")LL	"#$%L?N	"Ā>.1./42&	C=IJ8G:%ĀK'HH%0
ĀÀ !"	"#$%&'(ĀÀ !")L*)0	"#$%+L@	M4Ā>"11.&"2,Ā%0"B"&,"Ā	Ā'X8GV=II8:% M=K$8II8%.E
ĀÀ !"	"#$%&'(ĀÀ !")LN	"#$%+NL	0" ,1./20A%.>>2,&/Ā	D<UU':%&'GX<% E
ĀÀ !"	"#$%&'(ĀÀ !")LY)0	"#$%+@T	Ā,MM.0A%23%".0&4& Ā	&56789:%;$<=
ĀÀ !"	"#$%&'(ĀÀ !")LO)0	"#$%TN	- 2Ā/)/"Ā/%A".0%0./"M.;4&	^G9<:%Ā<9G<%;E
ĀÀ !"	"#$%&'(ĀÀ !")LS)0	"#$%@SL	>2M-14.&>"	Ā$=X<9U\7:% G85'G7%À
ĀÀ !"	"#$%&'(ĀÀ !")LT)0	"#$%+?L	"1">/04>%0"B"&,"Ā%.&À% 0./"Ā	3<95:%>79H$=<
ĀÀ !"	"#$%&'(ĀÀ !")*?)0	"#$%@T?	0"B"&,"Ā%./%-0"Ā"&/%.&À% -02-2Ā"À%0./"Ā	189<GH:% <G7%
ĀÀ !"	"#$%&'(ĀÀ !")*@)0	"#$%L?T	Ā" M"&/./42&%!% 0".ĀĀ4 &M"&/%0./"Ā	ĀH8=9:%D8WW
ĀÀ !"	"#$%&'(ĀÀ !")*+		,-À./"À%0"Ā,1/Ā%23% 2-"0./42&Ā%0"-20/	&56789:%;$<=
ĀÀ !"	"#$%&'(ĀÀ !")*L	"#$%@O	0"Ā-2&Ā"%/2%Ā.3"/A%!% "&320>"M"&/%À4B4Ā42&%PĀ"ÀQ% 0"-20/	À<7:%À=<9<
ĀÀ !"	"#$%&'(ĀÀ !")+?*	"#$%YN	.Ā%À4Ā/04F,/42&	.7<I<:%3G<9\
ĀÀ !"	"#$%&'(ĀÀ !")+?N	"#$%*L	.Ā%/0.&ĀM4ĀĀ42&%2!M	M6U=K$:%F8H$
ĀÀ !"	"#$%&'(ĀÀ !")+?Y	"#$%L+	.Ā%"& 4&""04& %.&À% .Ā% /0.&ĀM4ĀĀ42&%>.-4/.1	ĀH<9W'GJ:% 0<7X'9J%;
ĀÀ !"	"#$%&'(ĀÀ !")+?O	"#$%NY	/ 4M-%!%À4M-	M<GH=98]:%M<G=<% /E
ĀÀ !"	"#$%&'(ĀÀ !")+?T	"#$%@LY	"1">/04>%À4Ā/04F,/42&%>.-4/.1	D89\=9U:%D'$9%ÀE
ĀÀ !"	"#$%&'(ĀÀ !")+@?	"#$%O+	" 1">/04>%À4Ā/04F,/42&%2!M	C'IJ8X<G=<X:% D'9<H$<9%/E
ĀÀ !"	"#$%&'(ĀÀ !")+@@	"#$%OO	" 1">/04>% "&"0./42&	1<%-8H8G:%><GI

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
;<=>"	"#$%&'(ĀÀ !")+@+	"#$%SL	Ā2& Ā	À8M<GK':% M=K$<8I%1E
ĀÀ !"	"#$%&'(ĀÀ !")+@L	"#$%SS	>Ā%)%34"1À	3G<9\8:%Ā<G<%.E
ĀÀ !"	"#$%&'(ĀÀ !")+@*	"#$%@?*	>Ā%)%2-"0./42&Ā:%4&320M./42&% !%/">^&212 4"Ā	F<65$:%FG<JI87% ME
ĀÀ !"	"#$%&'(ĀÀ !")+@N	"#$%@LL	Ā,--1A%M.&. "M"&/%!% Ā,--14"0%À4B"0Ā4/A	36G[6U$:%Ā7J987% 1E
ĀÀ !"	"#$%&'(ĀÀ !")+@Y	"#$%@YS	31""/%Ā"0B4>"Ā	^8GG8G<:%><GX89% 1E
ĀÀ !"	"#$%&'(ĀÀ !")+@O	"#$%+OL	0".1%"Ā/./"%.&À%3.>414/4"Ā	Ā8=W8GH:%D<X8U% ><GI
ĀÀ !"	"#$%&'(ĀÀ !")+@S	"#$%@OY	"&B402&M"&/.1	-8<GU'9:%0E% ĀK'HH
ĀÀ !"	"#$%&'(ĀÀ !")+@T	"#$%@NY	4&320M./42&%/">^&212 A	M=\'V=HU:% ĀH8Z$89%DE
ĀÀ !"	"#$%&'(ĀÀ !")++*	"#$%@+L	^0:%Ā.3"/A:%À4Ā.F414/A:%!% C20;"0Ā%>2M-	"J5<G:%Ā<G<$%"
ĀÀ !"	"#$%&'(ĀÀ !")++N	"#$%+Y@	0" %.33.40Ā:%>2&/0211"0:% 34&.&>":%1" .1%!%"_/%0"1	À8G8X8G:% ;8998H$%D
ĀÀ !"	"#$%&'(ĀÀ !")++T	"#$%+*T	/._"Ā	088V8U:%0<5<9% E
ĀÀ !"	"#$%&'(ĀÀ !")+L?	"#$%+LY	C20;4& %>.Ā^	18`=U:%D<K\%Ā
ĀÀ !"	"#$%&'(ĀÀ !")+L@	"#$%+NS	"1">/04>%>,Ā/2M"0Ā%.&À% Ā.1"Ā	ĀK$=8GX878G:% ;8998H$%"
ĀÀ !"	"#$%&'(ĀÀ !")+L+	"#$%LY*	>,Ā/2M"0Ā	-<7<9:% 0'U8)M<G=8
ĀÀ !"	"#$%&'(ĀÀ !")+L*	"#$%+LL	M4Ā>"11.&"2,Ā%0"B"&,"Ā	Ā'X8GV=II8:% M=K$8II8%.E
ĀÀ !"	"#$%&'(ĀÀ !")+LN	"#$%+N*	0" ,1./20A%.>>2,&/Ā	D<UU':%&'GX<% E
ĀÀ !"	"#$%&'(ĀÀ !")+LO	"#$%TO	- 2Ā/)/"Ā/%A".0%0./"M.;4&	^G9<:%Ā<9:%;E
ĀÀ !"	"#$%&'(ĀÀ !")+LT	"#$%+?*	"1">/04>%0"B"&,"Ā%.&À% 0./"Ā	3<95:%>79H$=<
ĀÀ !"	"#$%&'(ĀÀ !")+*?	"#$%+YY	"1">/04>%0"14.F414/A% -"0320M.&>"%4&>"&/4B"Ā	C=H$8GU:%M<U'9
Ā>	"#$%&'(Ā>)?@)0	"#$%@	Ā2>.1 .Ā%-214>A%2B"0B4"C	1<98:%DE%FG8H
Ā>	"#$%&'(Ā>)?+	"#$%@L	0 4Ā;%M.&. "M"&/%.&À%-214>A	À<7:%À=<9<
Ā>	"#$%&'(Ā>)?L	"#$%@T	.Ā%2-"0./42&Ā%04Ā;%-214>A	ĀK$98=J8G:% À'65I<U%ME
Ā>	"#$%&'(Ā>)?*)0	"#$%NS	.Ā%À4Ā/04F,/42&	.7<I<:%3G<9\
Ā>	"#$%&'(Ā>)?N	"#$%LN	.Ā%/0.&ĀM4ĀĀ42&%2!M	M6U=K$:%F8H$
Ā>	"#$%&'(Ā>)?Y	"#$%*N	,&À"0 02,&À%Ā/20. "	F<\8G:%-$=II=Z%"E
Ā>	"#$%&'(Ā>)?O	"#$%+N	.Ā%"& 4&""04&	ĀH<9W'GJ:% 0<7X'9J%;

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
;J=	"#$%&'(Ā>)?S	"#$%*T	/4M-%!%À4M-	M<GH=98]:%M<G=<% /E
Ā>	"#$%&'(Ā>)?T	"#$%@@T	-02>,0"M"&/	>$<95:%4[H=UU<X% /
Ā>	"#$%&'(Ā>)@?	"#$%ST	>Ā%)%34"1À%!%M"/"0%0".À4&	3G<9\8:%Ā<G<%.E
Ā>	"#$%&'(Ā>)@@	"#$%@@?	>Ā%)%2334>"%2-"0./42&Ā	'IJX<9:%"V<9% ÀE
Ā>	"#$%&'(Ā>)@+)0	"#$%@@N	>Ā%)%4&320M./42&	.7G8U:%.99%ÀE
Ā>	"#$%&'(Ā>)@L)0	"#$%@SN	>Ā%)%/">^&212 4"Ā:%-214>4"Ā% !%Ā21,/42&Ā	088J:%D8WWG87% E
Ā>	"#$%&'(Ā>)@*	"#$%@+O	Ā,--1A%M.&. "M"&/	^'[[U:%0=K$<GJ% ÀE
Ā>	"#$%&'(Ā>)@N	"#$%@Y+	31""/%!%3.>414/A%2-"0./42&Ā	^8GG8G<:%><GX89% 1E
Ā>	"#$%&'(Ā>)@Y	"#$%+YO	0".1%"Ā/./"	Ā8=W8GH:%D<X8U% ><GI
Ā>	"#$%&'(Ā>)@O)0	"#$%@OO	"&B402&M"&/.1	/ G<K7:%D=II
Ā>	"#$%&'(Ā>)@S)0	"#$%@*S	4&320M./42&%/">^&212 A	2IXUH8J:% >$G=UH'Z$8G%0E
Ā>	"#$%&'(Ā>)@T	"#$%++?	>20-20./"%>"&/"0%)% "&"0.1%.ÀM4&4Ā/0./42&	À8V=98:%^<99<$% 1E
Ā>	"#$%&'(Ā>)+?	"#$%+?S	>20-20./"%>"&/"0%)% 4&Ā,0.&>"	><G['9:% ;<H$8G=98
Ā>	"#$%&'(Ā>)+@	"#$%@T@	>2M-"&Ā./42&:%^".1/^:%!% C"13.0"	0'[=9U'9:%À8[[=8
Ā>	"#$%&'(Ā>)++	"#$%+OO	-"&Ā42&%!%-F2-U	Ā<G\<G=<:%À<V=J%4
Ā>	"#$%&'(Ā>)+L)0	"#$%@?Y	-0"ĀR>22:%^0:%C20;"0Ā% >2M-%!%À4Ā.F414/A	Ā8GG<9':%M<G\%1E
Ā>	"#$%&'(Ā>)+*)0	"#$%+SL	0" %.33R.!3R1" .1R"_/%.33	'9]<I8U:% 0<X'9
Ā>	"#$%&'(Ā>)+N)0	"#$%+SO	Ā^.0"À%ĀB>Ā%.&À%Ā^.0"À% .ĀĀ"/Ā%F4114& %-21%.&À% -02>"ĀĀ	À=<9K=9:%M<G\%.E
Ā>	"#$%&'(Ā>)+Y)0	"#$%+TS	0./"%F.Ā"	A88:% <GG7%
Ā>	"#$%&'(Ā>)+O)0	"#$%L??	À"-0">4./42&	&5<=:%3I'G<
Ā>	"#$%&'(Ā>)+S)0	"#$%+**	/._"Ā	088V8U:%0<5<9% E
Ā>	"#$%&'(Ā>)+T)0	"#$%+*@	C20;4& %>.Ā^	3'UH8G:%M=K$<8I% CE
Ā>	"#$%&'(Ā>)L?	"#$%LNS	>,Ā/2M"0Ā	-<7<9:% 0'U8)M<G=8
Ā>	"#$%&'(Ā>)L@	"#$%L?L	"Ā>.1./42&	C=IJ8G:%ĀK'HH%0
Ā>	"#$%&'(Ā>)L+)0	"#$%++S	M4Ā>"11.&"2,Ā%0"B"&,"Ā	Ā'X8GV=II8:% M=K$8II8%.E

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
;J=	"#$%&'(Ā>)LL	"#$%+N?	0" ,1./20A%.>>2,&/Ā	.6UHG=<:%085=9<IJ% ME
Ā>	"#$%&'(Ā>)L*)0	"#$%+@S	Ā,MM.0A%23%".0&4& Ā	&56789:%;$<=
Ā>	"#$%&'(Ā>)LN)0	"#$%T+	- 2Ā/)/"Ā/%A".0%0./"M.;4&	B<9%J8G%188J89:% 0'9<IJ%ME
Ā>	"#$%&'(Ā>)LY)0	"#$%@S+	>2M-14.&>"	Ā$=X<9U\7:% G85'G7%Ȁ
Ā>	"#$%&'(Ā>)LO)0	"#$%@ST	0"B"&,"Ā%./%-0"Ā"&/%.&Ȁ% -02-2Ā"Ȁ%0./"Ā	189<GH:% <G7%
Ā>	"#$%&'(Ā>)LS)0	"#$%L?O	0".ĀĀ4 &M"&/%0./"Ā	ĀH8=9:%D8WW
Ā>	"#$%&'(Ā>)LT	"#$%@+*	.ȀB.&>"Ȁ%M"/"04& % 4&30.Ā/0,>/,0"%-214>A	<GK=<:%0898%3E
Ā>	"#$%&'(Ā>)*?		,-Ȁ./"Ȁ%0"Ā,1/Ā%23% 2-"0./42&Ā%0"-20/	&56789:%;$<=
Ā>	"#$%&'(Ā>)*@	"#$%@O	0"Ā-2&Ā"%/2%Ā.3"/A%!% "&320>"M"&/%Ȁ4B4Ā42&%PĀ"ȀQ% 0"-20/	Ȁ<7:%Ȁ=<9<
Ā>	"#$%&'(Ā>)+?*	"#$%Y@	.Ā%Ȁ4Ā/04F,/42&	.7<I<:%3G<9\
Ā>	"#$%&'(Ā>)+?N	"#$%LS	.Ā%/0.&ĀM4ĀĀ42&%2!M	M6U=K$:%F8H$
Ā>	"#$%&'(Ā>)+?Y	"#$%*S	,&Ȁ"0 02,&Ȁ%Ā/20. "	F<\8G:%-$=II=Z%"E
Ā>	"#$%&'(Ā>)+?O	"#$%+S	.Ā%"& 4&""04& %.&Ȁ% .Ā% /0.&ĀM4ĀĀ42&%>.-4/.1	ĀH<9W'GJ:% 0<7X'9J%;
Ā>	"#$%&'(Ā>)+?S	"#$%N+	/4M-%!%Ȁ4M-	M<GH=98]:%M<G=<% /E
Ā>	"#$%&'(Ā>)+@?	"#$%T@	> Ā%)%34"1Ȁ%!%M"/"0%0".Ȁ4&	3G<9\8:%Ā<G<E%.
Ā>	"#$%&'(Ā>)+@@	"#$%@@L	>Ā%)%2334>"%2-"0./42&Ā	'IJX<9:%"V<9% ȀE
Ā>	"#$%&'(Ā>)+@+	"#$%@@O	>Ā%)%4&320M./42&	.7G8U:%.99%ȀE
Ā>	"#$%&'(Ā>)+@L	"#$%@SO	>Ā%)%/">^&212 4"Ā:%-214>4"Ā% !%Ā21,/42&Ā	088J:%D8WWG87% E
Ā>	"#$%&'(Ā>)+@*	"#$%@+T	Ā,--1A%M.&. "M"&/	^'[[U:%0=K$<GJ% ȀE
Ā>	"#$%&'(Ā>)+@N	"#$%@YN	31""/%Ā"0B4>"Ā%!%3.>414/A% 2-"0./42&Ā	^8GG8G<:%><GX89% 1E
Ā>	"#$%&'(Ā>)+@Y	"#$%+YT	0".1%"Ā/./"	Ā8=W8GH:%D<X8U% ><GI
Ā>	"#$%&'(Ā>)+@O	"#$%@OT	"&B402&M"&/.1	/ G<K7:%D=II
Ā>	"#$%&'(Ā>)+@S	"#$%@N@	4&320M./42&%/">^&212 A	2IXUH8J:% >$G=UH'Z$8G%0E
Ā>	"#$%&'(Ā>)++L	"#$%@?S	^,M.&%0"Ā2,0>"Ā:%Ȁ4Ā.F414/A% !%C20;"0Ā%>2M-	Ā8GG<9':%M<G\%1E
Ā>	"#$%&'(Ā>)++*	"#$%+SN	0" %.33R.!3R1" .1R"_/%.33	'9]<I8U:% 0<X'9

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
;J=	"#$%&'(Ā>)++S	"#$%+*Y	/._"Ā	088V8U:%0<5<9% E
Ā>	"#$%&'(Ā>)++T	"#$%+*L	C20;4& %>.Ā^	3'UH8G:%M=K$<8I% CE
Ā>	"#$%&'(Ā>)+L?	"#$%LY?	>,Ā/2M"0Ā	-<7<9:% 0'U8)M<G=8
Ā>	"#$%&'(Ā>)+L+	"#$%+L?	M4Ā>"11.&"2,Ā%0"B"&,"Ā	Ā'X8GV=II8:% M=K$8II8%.E
Ā>	"#$%&'(Ā>)+LL	"#$%+N+	0" ,1./20A%.>>2,&/Ā	.6UHG=<:%085=9<IJ% ME
Ā>	"#$%&'(Ā>)+LN	"#$%T*	- 2Ā/)/"Ā/%A".0%0./"M.;4&	B<9%J8G%188J89:% 0'9<IJ%ME
Ā>	"#$%&'(Ā>)+LT	"#$%@+N	.ÀB.&>"À%M"/"04& % 4&30.Ā/0,>/,0"%-214>A	<GK=<:%0898%3E
ĀÀ !")Ā>	"#$%&'(ĀÀ !")+?+RĀ>	"#$%@S	0 4Ā;%M.&. "M"&/%.&À%-214>A	À<7:%À=<9<
ĀÀ !")Ā>	"#$%&'(ĀÀ !")++?RĀ>	"#$%++*	>20-20./"%>"&/"0%)% "&"0.1%.ÀM4&4Ā/0./42&	À8V=98:%^<99<$% 1E
ĀÀ !")Ā>	"#$%&'(ĀÀ !")++@RĀ>	"#$%+@+	>20-20./"%>"&/"0%)% 4&Ā,0.&>"	><G['9:% ;<H$8G=98
ĀÀ !")Ā>	"#$%&'(ĀÀ !")+++RĀ>	"#$%@TN	>2M-"&Ā./42&%.&À%F"&"34/Ā	0'[=9U'9:%À8[[=8% ĀE
ĀÀ !")Ā>	"#$%&'(ĀÀ !")+*@RĀ>	"#$%L@@	/2/.1%>2M-"&Ā./42&%Ā/,ÀA	F8<I:%0=K\
ĀÀ !")Ā>	"#$%&'(ĀÀ !")+*+RĀ>	"#$%+??	34&.&>4.1%>2M-2&"&/Ā%23% Ā^20/%/"0M%4&>"&/4B"% >2M-"&Ā./42&	ĀK$I<#:%0'[8GH
ĀÀ !")Ā>	"#$%&'(ĀÀ !")+*LRĀ>	"#$%@S*	0"Ā,1/%23%"_.M4&./42&%.&À% 2/^"0%34&.&>4.1%4ĀĀ,"Ā	Ā$=X<9U\7:% G85'G7%À
20.	2 0.)@	"#$%LYY	"#8K6H=V8%Ā6XX<G7	>E%/<95
20.	2 0.)+	"#$%LYO	Ā6XX<G7%'W%"<G9=95U:% Ā85X89H<H='9%<9J%08<UU=59X89H% 0<H8U	DE%2$
20.	2 0.)L	"#$%LYT	>6UH'X8GU:%Ā<I8U:%>'UH%"UK<I<H=%E	E%089<5$<9
20.	2 0.)*	"#$%LO@	M=UK8II<98'6U%08V8968U	ME%;<9H8G
20.	2 0.)N	"#$%LL@	ĀÀ !"%)%"I8KHG=K%À=UHG=[6H='9% "#Z89U8U	"E%D<858G
20.	2 0.)Y	"#$%LO*	ĀÀ !"%)%"I8KHG=K%À=UHG=[6H='9% ><Z=H<I%"#Z89J=H6G8U%-<GH%@%'W%+	E%C=IU'9
20.	2 0.)O	"#$%LOY	ĀÀ !"%)%"I8KHG=K%À=UHG=[6H='9% ><Z=H<I%"#Z89J=H6G8U%-<GH%+%'W%+	ĀE%1'5<9
20.	2 0.)S	"#$%LOO	ĀÀ !"%)%"I8KHG=K% 898G<H='9%<9J% Ā2& Ā	ME%1'7
20.	2 0.)T	"#$%LOS	ĀÀ !"%)% <U%À=UHG=[6H='9:% /G<9UX=UU='9:%"95=988G=95:%<9J% -=Z8I=98%49H85G=H7	E%"]8\`'
20.	2 0.)@?	"#$%LN?	Ā'><I <U%)% <U%À=UHG=[6H='9	ÀE%-$<9

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
6(F	6 (F?ÀÀ	"#$ĀPQ:	Ā'><I <U%)% <U%/G<9UX=UU='9:% ,9J8G5G'69J%ĀH'G<58:%"95=988G=95:% <9J%-=Z8I=98%49H85G=H7	;E%>E%188
20.	2 0.)@+	"#$%LS@	0=U\%M<9<58X89H%<9J%-G'K6G8X89H	E%F6G9U
20.	2 0.)@L	"#$%LNL	>6UH'X8G%Ā8GV=K8U	/E% 'JWG87
20.	2 0.)@*	"#$%LSL	Ā6ZZI7%M<9<58X89H%!%Ā6ZZI=8G% À=V8GU=H7:%3I88H%Ā8GV=K8U:%08 "UH<H8:%1<9J%Ā8GV=K8U%!%3<K=I=H=8U:% <9J%"9V=G'9X89H<I%Ā8GV=K8U	ĀE%>$=< <I%
20.	2 0.)@N	"#$%LSN	49W'GX<H='9%/8K$9'I'57	-E%M'GU8
20.	2 0.)@Y	"#$%LSO	>'GZ'G<H8%>89H8G%b%Ā$<G8J%Ā8GV=K8U !%Ā$<G8J%.UU8HU	DE%89%
20.	2 0.)@O	"#$%LLL	>'XZ89U<H='9:%49K89H=V8U:%F898W=HU% -89U='9:%<9J%-'UHG8H=G8X89H% F898W=HU%2H$8G%/$<9%-89U='9	E%69H8G
20.	2 0.)@S	"#$%LST	.JX=9=UHG<H=V8%!% 898G<I%"#Z89U8U% -<GH%@%'W%+	E%1<U8GU'9
20.	2 0.)@T	"#$%LT@	.JX=9=UHG<H=V8%!% 898G<I%"#Z89U8U% -<GH%+%'W%+	E%À69$<X
20.	2 0.)+?	"#$%LTL	À8ZG8K=<H='9%"#Z89U8%<9J%08U8GV=K	E%;<G=8
20.	2 0.)+@	"#$%LT*	/<#8U	ME%><XZ[8II
20.	2 0.)++	"#$%LTY	C'G\=95%><U$%<9J%0<H8%F<U8	;E%MK&<[[
20.	2 0.)+L	"#$%LTS	-'UH)/8UH%A8<G%0<H8X<\=95%<9J% Ā> %.JV<9K8J%M8H8G=95% 49WG<UHG6KH6G8%-'I=K7	>E%/<95
20.	2 0.)+*	"#$%LTT	08Z'GH%'9%H$8%08U6IHU%'W% "#<X=9<H='9%W'G%ĀÀ !"%<9J%Ā> % /8UH%A8<G%+?@Y% 0>	ME%C<H8G``GH$:% E%&'V<K\:%DE% 188:%3E% ^<J=ZG'Jc'
,>.&	,>.&	"#$%L*O	/8UH=X'97%'W%%;['G)&'G=9)36IX8G% '9%[8$<IW%'W%,>.&	FE%;['G:%1E% &'G=9:%ME%36IX8G
,>.&	,>.&	"#$%L*N	/8UH=X'97%'W%%0E%Ā6IZ=]='%'9%[8$<IW% 'W%,>.&	0E%Ā6IZ=]='
/,0&	/,0&	"#$%*?S	À=G8KH%/8UH=X'97%'W%%"E%F'GJ89E%F% [8$<IW%'W%/,0&	E%F'GJ89
/,0&	/,0&	"#$%*?*	À=G8KH%/8UH=X'97%'W%% E%D'98U%E% [8$<IW%'W%/,0&	E%D'98U
/,0&	/,0&	"#$%*??	À=G8KH%/8UH=X'97%'W%%CE%FE%M<GK6U% '9%[8$<IW%'W%/,0&	CE%FE%M<GK6U
/,0&	/,0&	"#$%*?+	À=G8KH%/8UH=X'97%'W%%DE%Ā65<G% [8$<IW%'W%/,0&	DE%Ā65<G
ĀÀ>.&	ĀÀ>.&	"#$%L@T	-G8Z<G8J%/8UH=X'97%'W%ME%Ā$<X8U% '9%[8$<IW%'W%ĀÀ>.&	ME%Ā$<X8U
M 0.	M 0.	"#$%L@O	Ā=G8KH%/8UH=X'97%'W%%DE%M=HK$8I% [8$<IW%'W%M 0.	DE%M=HK$8II

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
JJO"	JJO"	"#$ĀPPQ	-G8Z<G8J%/8UH=X'97%'W%ÀE%M<GK6U '9%[8$<IW%'W%>>,"	ÀE%M<GK6U
>>,"	>>,"	"#$%L*?	08[6HH<I%/8UH=X'97%'W%ÀE%M<GK6U [8$<IW%'W%>>,"	ÀE%M<GK6U
3".	3".	"#$%L@*	À=G8KH%/8UH=X'97%'W%%0E%ĀX=H$ [8$<IW%'W%3".	0E%ĀX=H$
DM-	DM-	"#$%L@Y	/8UH=X'97%'W%3E%F<6H=UH<:%ME% C$=HI'K\%<9J%/E%M<GH=98]%'9%[8$<IW% 'W%DM-	3E%F<6H=UH<:%ME% C$=HI'K\:%/E% M<GH=98]
Ā> >	Ā> >	"#$%LL	À=G8KH%/8UH=X'97%'W%>E%A<Z%'9% [8$<IW%'W%Ā> >	E%A<Z
"À3	" À3	"#$%L@+	2Z89=95%/8UH=X'97%'W%/E%2a>'99'G% '9%[8$<IW%'W%"À3	E%2a>'99'G
"À3	" À3	"#$%L@L	08[6HH<I%/8UH=X'97%'W%/E%2a>'99'G% '9%[8$<IW%'W%"À3	E%2a>'99'G
,C,.	,C,.)@	"#$%L+?	,H=I=H7%C'G\8GU%,9='9%'W%.X8G=K<E% '9%[8$	E%C@
,C,.	,C,.)+	"#$%L+@	,H=I=H7%C'G\8GU%,9='9%'W%.X8G=K<E% '9%[8$	E%K'UH<
,C,.	,C,.)L	"#$%L++	,H=I=H7%C'G\8GU%,9='9%'W%.X8G=K<E% '9%[8$	E%À`9U
,C,.	,C,.)*	"#$%L+L	,H=I=H7%C'G\8GU%,9='9%'W%.X8G=K<E% '9%[8$	E%Ā$8GX<9
,C,.	,C,.)N	"#$%L+*	,H=I=H7%C'G\8GU%,9='9%'W%.X8G=K<E% '9%[8$	E%NGG=8G
,C,.	,C,.)Y	"#$%L+N	,H=I=H7%C'G\8GU%,9='9%'W%.X8G=K<E% '9%[8$	E%FG`9
,C,.	,C,.)O	"#$%L+Y	,H=I=H7%C'G\8GU%,9='9%'W%.X8G=K<E% '9%[8$	E%<K\
,C,.	,C,.)S	"#$%L+O	,H=I=H7%C'G\8GU%,9='9%'W%.X8G=K<E% '9%[8$	E%8WX<99
,C,.	,C,.)T	"#$%L+S	,H=I=H7%C'G\8GU%,9='9%'W%.X8G=K<E% '9%[8$	E%F<G[8G
,C,.	,C,.)@?	"#$%L+T	,H=I=H7%C'G\8GU%,9='9%'W%.X8G=K<E% @?	E%Ā=X'9

Chapter 2

Differences Between SDG&E and ORA

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-02 (Exh 15) - RISK MANAGEMENT AND POLICY

a. O&M - SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ÄÄ(E55F?O;;!FI I	@ÄS:5PB	FÄ?3Ä

CHAPTER 2A1-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:32
Area: ÀB,C!D E -/D/E6! E"!FĀGB97
Witness: "8AH!"#8'8!GI

SHARED SERVICES O&M

Subject: Ä#)J!D8'8=%?%'*
Workpaper: 4ÄD33 :K,,I GG

SDG&E Position: ,"-./L)! 67! 2345!&%01%)*#)! M2IN5;!?#>>#+!' B'(>1O%O#'! *P#)! &%01%)*! #)! *P%! 8OO#*#+!+$! N!$1>*#?%!%01#Q8>%'*!RS6/)T! +'! 8! (+?U#'%O!U8)#)! $+&!,"-./! 8'O! ,9-I

/VP#U#*!,"-./:32H!F8=%!"":43

ORA Position: ĀÀ ! &%(+??%'O)! *P8*!, "-./! &%(%#Q!%!I354!?#>>#+!$+&!, "-./! 8'O! ,9-! /ÀD! %V@%')%)H!,"-./L)!234;!8OW1)*%O!&%(+&O%O!%V@%')%!8?+1'*I

/VP#U#*!ĀÀ :42H!F8=%!X

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :NH!)%(*#+'!YĀ*P%&!!Ä#)%!&@&#) D8'8=%?%'*Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%)=!+ />%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ä8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

SDG&E	Labor	NLbr	NSE	Total
2433:<XN3I333	4H22;	4H[;3	3	2HN5;
Total	**1,224**	**1,740**	**0**	**2,964**

ORA	Labor	NLbr	NSE	Total
2433:<XN3I333	\44	2X3	3	4H354
Total	**811**	**250**	**0**	**1,061**

Difference	Labor	NLbr	NSE	Total
2433:<XN3I333	:;4<	:4H;N3	3	:4HN3<
Total	**-413**	**-1,490**	**0**	**-1,903**

Settlement	Labor	NLbr	NSE	Total
1RM00A-USS.ALL	**1,911**	**589**	**0**	**2,500**
Total	**1,911**	**589**	**0**	**2,500**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-04 (Exh 62) - GAS DISTRIBUTION

a. O&M - NON-SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ĀÀ=<555!55L	@MÀB	F ?3Ä
!ĀÀ=<555!55A	@AB	F ?3
P!ĀÀ=<555!55M	@PB	F ?3P
L!ĀÀ=<555!55Q	@ML9B	F ?3L
A!ĀÀ=<55À!555	@PQB	F ?3A
M!ĀÀ=<55 !555	@P:B	F ?3M
Q!ĀÀ=<55L!555	@ B	F ?3Q

CHAPTER 2A2-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3;
Area: - ,!"B,6ÀBCD6BĀE
Witness: A8>8F!G&8'H!CI

NONSHARED O&M

Subject: G#%>J!Ā.K!:!,%&L#(%!K8#'*%'8'(%
Workpaper: 4-"333I33;

SDG&E Position: ,"-./!)M+N)! 8! &%(+&J%JC8)%! A%8&$#=1&%!$! P4I4Q<!?#>>#+'8'J! 8! $+&%(8)*%J! #'(&%?%'*8>#'(&%8)%!+$! P54I3!?#>>#+'&%)1>*#'=#'! 8! 67! 2345!%R@%')%!+$! P4I2;;! ?#>>#+'I

/RM#O#*!,"-./:3;F!S8=%!GC :2<

ORA Position: ĀÀ ! &%(+??%'J)! P4I4Q<3!?#>>#+'$+&! 67! 2345!NM#(M!#)! (>+)%!*+! *M%! &%(+&J%J! $#L%:A%8&!T2343!*M&+1=M!234;U!8L%&8=%I

/RM#O#*!ĀÀ :VF!S8=%!V

Settlement: S>%8)%!&%$%&!*+!/RM#O#*! F!@8=%! :2F!)%(*#+'!WE+':,M8&%@%Ā)%K%)!W!)1O)%(*#+'!W4I!-8)!"#)*&#O1*#+'!/R@%')%)WF!+$!*M%!,%**>%&%%?%'*!6%&?)! O%*N%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'J!Ā$$#(%!+$!Ä8*%@8'A!%+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
X8O+&	4F4<;	4F3YQ	:Z5	4F4<;
E+'X8O+&	443	43Z	:Z	443
E+')*8'J8&J	3	3	3	3
TOTAL	**1,244**	**1,183**	**-61**	**1,244**

CHAPTER 2A2-a2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ā9! :4;:44:33<
ĀĀ !"#$$%&%'(%)!*+!,"-./!Ā%01%)*)

Exhibit No.: ,"-./:3;
Area: - ,!"B,6ÀBCD6BĀE
Witness: A8>8F!G&8'H!CI

NONSHARED O&M

Subject: G#%>J!Ā.K!:!6++>)!G#**#'=)!.!K8*%&#8>)
Workpaper: 4-"333I33Z

SDG&E Position: ,"-./!)M+N)! 8! &%(+&J%J!O8)%! A%8&$#=1&%!+$! PI<2Q!? #>>#+8'J! 8! $+&%(8)*%J! #'(&%?%'*8>!#'(&%8)%!+$! PI4<V!?#>>#+'&%)1>*#'=#'! 8! 67! 2345!%R@%')%!+$! PI;5Y! ?#>>#+'I

/RM#O#*!,"-./:3;F!S8=%!GC :25

ORA Position: ĀĀ ! &%(+??%'J)! PI;22! ?#>>#+$+&!67! 2345F!O8)%J!+'! *M%?+)*! &%(%'*! &%(+&J%J! $#L%A%8&T2343!M&+1=M234; U8L%&8=%ORA')! 1)%!+$!8! $#L%A%8&L%&8=%@&+L#J%8)! ?+&%!&%>#8O>%!67!$+&%(8)*!J1%!*+!#*)!&%>#8'(%!+'!1@#(8%J8%!+&

/RM#O#*!ĀĀ :VF!S8=%!43

Settlement: S>%8)%!&%$%&!*+!/RM#O#*! F!@8=%! :2F!)%(*#+'!WE+':,M8&%@%Ā)%!%)!WF!)1O)%(*#+'!W4I!-8)!"#)*&#O1*#+'!/R@%')%)WF!+$!*M%!,%**>%&%%?%!%'*!6%&?)! O%*N%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'J!Ā$$#(%!+$!À8*%@8&%A%+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
X8O+&	5	Z	:4	Z
E+'X8O+&	;54	;4Y	:;;	;4Y
E+')*8'J8&J	3	3	3	3
TOTAL	**467**	**422**	**-45**	**422**

CHAPTER 2A2-a3

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3;
Area: - ,!"B,6ÀBCD6BĀE
Witness: A8>8F!G&8'H!CI

NONSHARED O&M

Subject: G#%>J!Ā.K!:!/>%(*&#(!,1@@+&*
Workpaper: 4-"333I335

SDG&E Position: ,"-./!)M+N)! 8! &%(+&J%J!O8)%! A%8&!$#=1&%+$! PI535!?#>>#+'!8'J! 8! $+&%(8)*! #'(&%?%'*8>!#(&%8)%! +$! PI4<4!? #>>#+&%)1>*#'=#'! 8! 67! 2345!%@%')%!+$! PIY<Y! ?#>>#+'I

/RM#O#*!,"-./:3;F!S8=%!GC :2Y

ORA Position: ĀÀ ! &%(+??%'J)! PIY2;! ?#>>#+$+&!67! 2345F!O8)%J!+'! *M%?+)*! &%(%'*! &%(+&J%J! $#L%A%8&T2343!M&+1=M234; U8L%&8=!%ORA')! 1)%!+$!8! $#L%A%8&L%&8=%@&+L#J%8)! ?+&%!&%>#8O>%!67!$+&%(8)*!J1%!*+!#*)!&%>#8'(%!+'!1@#(8%J8%8)*+&

/RM#O#*!ĀÀ :VF!S8=%!44

Settlement: S>%8)%!&%$%&!*+!/RM#O#*! F!@8=%! :2F!)%(*#+'!W4I!-8)!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'J! ,%**>%?%'*! =&%%?%'*!6%&?)!O%*N%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'J! Ā$$#(%!+$!Ā8*%@8A%&! JL+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
X8O+&	5<Y	525	:44	525
E+'X8O+&	433	VQ	:2	VQ
E+')*8'J8&J	3	3	3	3
TOTAL	**737**	**724**	**-13**	**724**

CHAPTER 2A2-a4

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-À9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!À%01%)*)

Exhibit No.: ,"-./:3;
Area: - ,!"B,6ÀBCD6BĀE
Witness: A8>8F!G&8'H!CI

NONSHARED O&M

Subject: G#%>J!Ā.K!:!,1@%&L#)#+'!.!6&8#'#'=
Workpaper: 4-"333I33Y

SDG&E Position: ,"-./!)M+N)! 8! &%(+&J%J!O8)%! A%8&$#=1&%!+$! P2I;VQ!?#>>#+'!8'J! 8! $+&%(8)*! #'(&%?%'*8>!#'(&%8)%!+$!PI<;<!&%)1>*#'=!#'!8!67!2345!%R@%'P2I;Q;4!?#>>#+'I

/RM#O#*!,"-./:3;F!S8=%!GC :2Q

ORA Position: ĀÀ ! &%(+??%'J)! P2I4V<!?#>>#+'!$+&67! 2345F! O8)%J!+'! *M%!?+)*! &%(%'*! &%(+&J%J! $#L%A%8&T2343!*M&+1=M2334; U!8L%&8=%!(ORA')! 1)%!+$!8! $#L%A%8&!8L%&8=%!@&+L#J%)! ?+&%!&%>#8O>%!67!$+&%(8)*!J1%!*+!#*)!&%>#8'(%!+'!1@#(8*%J!#'()*+&

/RM#O#*!ĀÀ :VF!S8=%!4<

Settlement: S>%8)%!&%$%&!*+!/RM#O#*! F!@8=%! :2F!)%(*#+'!WE+',M8&%J!Ā'KJ!R!WF!)1O)%(*#+'!W4I!-8)!"#)*&#O1*#+'!/R@%')%)WF!+$!*M%!,%**>%?%'*!6%&?)! O%*N%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'J!Ā$$#(%!+$!À8*%@8A%+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
X8O+&	2F5<;	2F3<<	:534	2F<4Q
E+'X8O+&	23Y	453	:;Y	4Q2
E+')*8'J8&J	3	3	3	3
TOTAL	**2,841**	**2,193**	**-648**	**2,500**

CHAPTER 2A2-a5

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3;
Area: - ,!"B,6ÀBCD6BĀE
Witness: A8>8F!G&8'H!CI

NONSHARED O&M

Subject:))%*!K8'8=%?%'*
Workpaper: 4-"334I333

SDG&E Position: ,"-./!)M+N)! 8! &%(+&J%J!O8)%! A%8&&!#=1&%+!$! P4I52;! ?#>>#+'!B'J! 8! $+&%(8)*! #'(&%?%'*8>!#'(&%8)%!+$! PI22;! ? #>>#+&%)1>*#'=#'! 8! 67! 2345!%R@%')%!+$! P4IQ;Q! ?#>>#+'I

/RM#O#*!,"-./:3;F!S8=%!GC ::;Z

ORA Position: ĀÀ ! &%(+??%'J)! P4I542!?#>>#+$+&67! 2345F! O8)%J!+'! *M%?+)*! &%(%'*! &%(+&J%J! $#L%A%8&T2343!M&+1=M234; UBL%&8=!%ORA')! 1)%!+$!8! $#L%A%8&L%&8=%@&+L#J%8)! ?+&%!&%>#8O>%!67!$+&%(8)*!J1%!*+!#*)!&%>#8'(%!+'!1@#8%J8%!+(8)*+&

/RM#O#*!ĀÀ :VF!S8=%!4Y

Settlement: S>%8)%!&%$%&!*+!/RM#O#*! F!@8=%! :2F!)%(*#+'!WE+':,M8&%@%Ā)%!%1)%!WF!)1O)%(*#+'!W4I!-8)!"#)*&#O1*#+'!/R@%')%)WF!+$!*M%!,%**>%&%%%!?%'*!6%&?)! O%*N%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'J!Ā$$#(%!+$!Ā8*%@8%AJ%+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
X8O+&	4F;33	4F224	:4YV	4F;33
E+'X8O+&	;;V	<V4	:ZQ	;;V
E+')*8'J8&J	3	3	3	3
TOTAL	**1,849**	**1,612**	**-237**	**1,849**

CHAPTER 2A2-a6

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3;
Area: - ,!"B,6ÀBCD6BĀE
Witness: A8>8F!G&8'H!CI

NONSHARED O&M

Subject: K%8)1&%?%'*!.!Ä%=1>8*#+'
Workpaper: 4-"332I333

SDG&E Position: ,"-./!)M+N)! 8! &%(+&J%JC8)%! A%8&$#=1&%!$! P<I3ZQ!?#>>#+'8'J! 8! $+&%(8)*%J! #'(&%?%'*8>#'(&%8)%!+$! PI;35! ? #>>#+&%)1>*#'=#'! 8! 67! 2345!%R@%')%!+$! P<I;5;! ?#>>#+'I

/RM#O#*!,"-./:3;F!S8=%!GC :<4

ORA Position: ĀÀ ! &%(+??%'J)! P<I42Z!?#>>#+$+&67! 2345F! O8)%J!+'! *M%?+)*! &%(%'*! &%(+&J%J! *N+:A%8&!T234<!8'J!234;U!8L%&8=%I

/RM#O#*!ĀÀ :VF!S8=%!4;

Settlement: S>%8)%!&%$%&!*+!/RM#O#*! F!@8=%! :2F!)%(*#+'!WE+':,M8&%@%Ā)%K%)RWF!)1O)%(*#+'!W4I!-8)!"#)*&#O1*#+'!/R@%')%)WF!+$!*M%!,%**>%&?%%!?%'*!6%&?)! O%*N%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'J!Ā$$#(%!+$!Ä8*%@8'A!%+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
X8O+&	2FZ<4	2F2Q<	:2;Q	2FZ<4
E+'X8O+&	V<<	Q;2	:V4	V<<
E+')*8'J8&J	3	3	3	3
TOTAL	**3,464**	**3,125**	**-339**	**3,464**

CHAPTER 2A2-a7

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3;
Area: - ,!"B,6ÀBCD6BĀE
Witness: A8>8F!G&8'H!CI

NONSHARED O&M

Subject: Ā@%&8*#+')!K8'8=%?%'*!.!6&8#'#'=
Workpaper: 4-"33;I333

SDG&E Position: ,"-./!)M+N)! 8! &%(+&J%JC8)%! A%8&$#=1&%#!$! P2I2<Q!?#>>#+'8'J! 8! $+&%(8)*%J! #'(&%?%'*8>#'(&%8)%+$!P4I455!?#>>#+'&%)1>*#'=#'! 8! 67! 2345!%R@%')%+$!P<I;3;! ?#>>#+'I

/RM#O#*!,"-./:3;F!S8=%!GC :Z2

ORA Position: ĀÀ ! &%(+??%'J)! P<I3Q2!?#>>#+$+&67! 2345F O8)%J!+'! *M%?+)*! &%(%'*! &%(+&J%J! $#L%%8&!T2343!M&+1=M234; U! 8L%&8=%R@>1)!, "-./ ')! &%01%)*%J#'(&%?%'*8>! 8JJ#*#+')! +$! P4I455!?#>>#+'! ((+&J#'=! *+! , "-./! *M%#'(&%?%'*8> (+)*! #'(>1J%)! *M%!R@8')#+'! +$! *M%!Ā@%&8*+&18>#$#(8*#+R&+=&8?F!MM#*#+'8>!'18>! Y%>M#'=! 6&8#'#'=F! Z%8H! , 1&T%A!8'M! 9R! X18>#*A!))1&8'(%! ,@%(#8>#)*FMM##+'8>! 9+?@>#8'(%!6%(K'#(8>! MT#)+&!8'M!6%(K'#(8>!,%&T#(%!,@%(#8>#)*I

/QK#N#*!ĀÀ :[F!R8=%!4P

Settlement: R>%8)%!&%$%&!*+!/QK#N#*! F!@8=%! :2F!)%(*#+'!\E+':,K8&%M@%J!%Q)\F!)1N)%(*#+'!\4I!-8)!"#)*&#N1*#+'!/Q@%')%)\F!+$!*K%!,%**>%?%&%%?%'*!6%&?)! N%*L%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!Ā$$#(%!+$!Ā8*%@8&AM!+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
Z8N+&	2FP23	2FSS<	:25]	2FSS<
E+'Z8N+&	SP;	S2[	:SS	S2[
E+')*8'M8&M	3	3	3	3
TOTAL	**3,404**	**3,082**	**-322**	**3,082**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-04 (Exh 62) - GAS DISTRIBUTION

b. CAPITAL

Project	ORA vs. SDG&E (2014+2015+2016)	Reference
Ä!Ā55A55!5!FII	@9ÄLB	F ?&Ä
!Ā55A5Ä!5!FII	ĀMP:Ā	F ?&
P!Ā55A5 !5!FII	ĀPQQĀ	F ?&P
L!Ā55A5P!5!FII	@ÄS5MÄB	F ?&L
A!Ā55A5L!5!FII	ĀLLĀ	F ?&A
M!Ā55A5A!5!FII	Ā :LĀ	F ?&M
Q!Ā55A5M!5!FII	ĀÄA5Ā	F ?&Q
9!Ā55A5Q!5!FII	ĀÄQPĀ	F ?&9
:!Ā55A59!5!FII	ĀÄSQA5Ā	F ?&:
Ä5!Ā55A5:!5!FII	ĀÄ5MĀ	F ?&Ä5
ÄÄ!Ā55AÄ5!5!FII	@9AB	F ?&ÄÄ
Ä !Ā55:5 !5!FII	@MÄQB	F ?&Ä
ÄP!ĀÄ AAÄ!5!FII	@ÄPB	F ?&ÄP

CHAPTER 2A2-b1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3;
Area: - ,!"B,6ÀBCD6BĀE
Witness: A8>8F!G&8'H!CI

CAPITAL EXPENDITURES

Project: -"!E/Y!9D,6ĀJ/Ä,
Budget Code: 33S33I3I ZZ

SDG&E Position: G+&%(8)*%M(8@#*8%Q@%'M#*1&%!K#)!(8*%=+&&!+&A%8&)234; F! 234SF!8'M! 2345! are $7.042 million, $9.584 million, and $12.500 million, respectively.
/QK#N#*!,"-./:3;F!R8=%!GC :54

ORA Position: ĀÀ ! &%T#%L%'M! ')! (8@#*8$!+&%(8)*$+&!234; F!234S!8'M! 2345I! ĀÀ ! M+%)! +*! *8H%!#)1%! L#*K! K+L! *K%!$+&%(8)*!L8)! M%&#T%M!SDG&E')! *+*8>!234;!&%(+&M%M! %Q@%'M#*1&%!+%))!*K8'! $#T%@%&(%'*!$! *K%!,"-./ ')! 234;! &%01%)*%M!M+1'* I! C8)%M!+'! *K#)FĀÀ ! &%(+??%'M)! *K8*!*K%!9+??#))#+'! 8M+@*!K%!234;!&%(+&M%M! capital expenditures and also accept SDG&E's 2015 and 2016 capital forecast.

/QK#N#*!ĀÀ :[F!R8=%!23

Settlement: Please refer to Exhibit A, page A-2, section "Gas Distribution, Transmission, Engineering and Pipeline Integrity Capital Expenditures" of the Settlement =&%%?%'*!6%&?)!N%*L%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!Ā$#(%!+$! Ä8*%@8A%&! MT+(8*%)I

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33S333I334	2;F<5]
33S333I332	;F]S[
Total	**29,126**

ORA	2014-2016 Total
33S333I334	2<F[P;
33S333I332	;F<2P
Total	**28,312**

Difference	2014-2016 Total
33S333I334	:<P<
33S333I332	:;<4
Total	**-814**

Settlement	2014-2016 Total
33S33I3I ZZ	2PF<42
Total	**28,312**

CHAPTER 2A2-b2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3;
Area: - ,!"B,6ÀBCD6BĀE
Witness: A8>8F!G&8'H!CI

CAPITAL EXPENDITURES

Project: GD SYS MINOR ADD/RLC/RTR
Budget Code: 33S34I3I ZZ

SDG&E Position: G+&%(8)*%M!(8@#*8%!Q@%'M#*1&%)!8'M!"K#)!(8*%=+&&!$!+&!A%8&)!234; F! 234SF!8'M! 2345! are $1.450 million, $1.450 million, and $1.450 million, respectively.
/QK#N#*!,"-./:3;F!R8=%!GC :5<

ORA Position: ĀÀ ! &%T#%L%'M!V)! (8@#*8$!+&%(8)*$!+&!234; F!234S!8'M! 2345I! ĀÀ ! M+%)! +*! *8H%!#)1%! L#*K! K+L! *K%!$+&%(8)*!L 8)! M%&#T%M!!./V)! *+*8>!234;!&%(+&M%M! %Q@%'M#*1&%)!+%))!*K8'! $#T%@%&(%'*!+$! *K%!,"-./ V)! 234;! &%0%)*%M!8?+1'* I! C8)%M!+'! *K#)FĀÀ ! &%(+??%'M)! *K8*!*K%!9+??#))#+'! 8M+@*!K%!234;!&%(+&M%M! (8@#*8>!%Q@%'M#*1&%)!8'M!8>)+!8((%@*!,"-./V)!234S!8'M!2345!8@#&%(8)*I
/QK#N#*!ĀÀ :[F!R8=%!23

Note: 6K#)!%QK#N#*!%)!'+*!) K+L! *K%!'(+'*%)*%M! project!) 1N:8((+1'*) I! ! SoCalGas'! *+*8>!&%01%)$!+&! C1M=%*9+M%!33S34!#)! $4I;S3! ? #>>#+$!+&!234; F! $<I<S5!?#>>#+'$+&!234SF! 8'M! $<I<S5!?#>>#+'$+&! 2345I

Settlement: Please refer to Exhibit A, page A-2, section "Gas Distribution, Transmission, Engineering, and Pipeline Integrity Capital Expenditures" of the Settlement =&%%?%'*!6%&?)!N%*L%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!ĀĀ$#(%!+$! Ä8*%@8A%&! MT+(8*%)I

CHAPTER 2A2-b2

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33X343I334	2H33;
33X343I332	4H2<<
33X343I33X	4H44<
Total	**4,350**

ORA	2014-2016 Total
33X343I334	2H2NN
33X343I332	4H;4;
33X343I33X	4H2[5
Total	**4,989**

Difference	2014-2016 Total
33X343I334	2NX
33X343I332	4\4
33X343I33X	45<
Total	**639**

Settlement	2014-2016 Total
33X34I3I GG	;HN\N
Total	**4,989**

CHAPTER 2A2-b3

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3;
Area: - ,!"B,6ÀBCD6BĀE
Witness: A8>8F!G&8'H!CI

CAPITAL EXPENDITURES

Project: -"!K/6/Ä,!.!Ä/-DX 6ĀÀ,
Budget Code: 33Z32I3I XX

SDG&E Position: G+&%(8)*%J!(8@#*8%!R@%'J#*1&%&!*M#)!(8*%=+&&!+&!A%8&)!234; F! 234ZF!8'J! 2345!
8&%!PYI4YZ!?#>>#+'F!PYI<YQ!?#>>#+'F!8'J!PYI543!?#>>#+'F!E%&%A!@%(*
/RM#O#*!,"-./:3;F!S8=%!GC :55

ORA Position: ĀÀ ! &%L#%N%"J!/ L)! (8@#*8$!+&%(8)*$+&!234; H!234X!8'O! 2345I! ĀÀ ! O+%)!" +*!
*8J%!#)1%! Z#*P! P+Z! *P%!$+&%(8)*!Z8)! O%&#Q%O!"-./L)! *+*8>!234;!&%(+&O%O!
%V@%'O#*1&%)! >%))! *P8'! $#Q%@%&(%'*! +$! *P%! ,"-./ L)! 234;!&%01%)*%O!
8?+1'*I C8)%J! +'! *M#)!ĀÀ ! &%(+??%'J)! *M8*!*M%!9+??#))#+'! 8J+@*!*M%!234;!
&%(+&J%J!(8@#*8>!%R@%'J#*1&%&!*M#)! 8>)+! 8((%@*!, "-./ L)! 234X!8'O! 2345!(8@#*8>!
$+&%(8)*I
/VP#U#*!ĀÀ :NH!F8=%!23

Settlement: Please refer to Exhibit A, page A-2, section "Gas Distribution, Transmission, Engineering and Pipeline Integrity Capital Expenditures" of the Settlement =&%%?%'*!6%&?)!N%*L%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!ĀĀ$#(%!+$!
Ä8*%@8A%&! MT+(8*%)I

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33S323I334	22F45<
Total	**22,163**

ORA	2014-2016 Total
33S323I334	22FS;3
Total	**22,540**

Difference	2014-2016 Total
33S323I334	<]]
Total	**377**

Settlement	2014-2016 Total
33S32I3I ZZ	22FS;3
Total	**22,540**

CHAPTER 2A2-b4

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ā9! :4;:44:33<
ĀĀ !"#$$%&%'(%)!*+!,"-./!Ā%01%)*)

Exhibit No.: ,"-./:3;
Area: - ,!"B,6ÀBCD6BĀE
Witness: A8>8F!G&8'H!CI

CAPITAL EXPENDITURES

Project: -"!,7,!À/BEGĀÀ9/K/E6
Budget Code: 33Z3<I3I XX

SDG&E Position: G+&%(8)*%J!8@#*8%R@%'J#*1&%&!*M#)!(8*%=+&&!+&A%8&)234; H! 234ZF!8'J! 2345! 8&%!P2I<3;!?#>>#+'F!P2I<3;!?#>>#+'F!8'J!P2I<3;!?#>>#+'F!8'J!P2I<3;!?#>>#+'F!8'J! 2345! /RM#O#*!,"-./:3;F!S8=%!GC :5Q

ORA Position: ĀĀ ! &%L#%N%"J!/ L)! (8@#*8$!+&%(8)*$+&!234; H!234X!8'O! 2345I! ĀĀ ! O+%)!' +*! *8J%!#)1%! Z#*P! P+Z! *P%!$+&%(8)*Z8)! O%&#Q%O!'-./L)! *+*8>!234;!&%(+&O%O! %V@%'O#*1&%)!>%))!*P8'! $#Q%@%&(%'*!+$! *P%!,"-./ L)! 234;! &%0%)*%O8?+1'* I! C8)%J! +'! *M#)FĀĀ ! &%(+??%'J)! *M8*!*M%!9 +??#))#+'! 8J+@*!'M%!234;!&%(+&J%J! (8@#*8>!%V@%'O#*1&%)!8'O!8>)+!8((%@*!,"-./L)!234X!8'O!2345!'8@!+&%(8)*I /VP#U#*!ĀĀ :NH!F8=%!23

Settlement: Please refer to Exhibit A, page A-2, section "Gas Distribution, Transmission, Engineering and Pipeline Integrity Capital Expenditures" of the Settlement =&%%?%'*!6%&?)!N%*L%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!ĀĀ$#(%!+$! Ā8*%@8A%&! MT+(8*%)I

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33S3<3I334	5F[42
Total	**6,912**

ORA	2014-2016 Total
33S3<3I334	SFPS4
Total	**5,851**

Difference	2014-2016 Total
33S3<3I334	:4F354
Total	**-1,061**

Settlement	2014-2016 Total
33S3<I3I ZZ	SFPS4
Total	**5,851**

CHAPTER 2A2-b5

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3;
Area: - ,!"B,6ÀBCD6BĀE
Witness: A8>8F!G&8'H!CI

CAPITAL EXPENDITURES

Project: -"!/ ,/K/E6,
Budget Code: 33Z3;I3I XX

SDG&E Position: G+&%(8)*%J!8@#*8%!R@%'J#*1&%&!*M#)!(8*%=+&&!+&!A%8&)!234; !! 234ZF!8'J! 2345! 8&%!PI32Q!?#>>#+'F!PI32Q!?#>>#+'F!8'J!PI32Q!?#>>#+'F!&%)@%(*#L% /RM#O#*!,"-./:3;F!S8=%!GC :Y3

ORA Position: ĀÀ ! &%L#%N%"J!/ L)! (8@#*8$!+&%(8)*$+&!234; H!234X!8'O! 2345I! ĀÀ ! O+%)! +*! *8J%!#)1%! Z#*P! P+Z! *P%!$+&%(8)*Z8)! O%&#Q%O!I!-./L)! *+*8>!234;!&%(+&O%O! %V@%'O#*1&%)!>%))!*P8'! $#Q%@%&(%'*!+$! *P%!,"-./ L)! 234;! &%0%)*%O8?+1'* I! C8)%J! +'! *M#)FĀÀ ! &%(+??%'J)! *M8*!*M%!9 +??#))#+'! 8J+@*!*M%!234;!&%(+&J%J! (8@#*8>!%V@%'O#*1&%)!8'O!8>)+!8((%@*!,"-./L)!234X!8'O!2345!"8@#+&%(8)*I /VP#U#*!ĀÀ :NH!F8=%!23

Settlement: Please refer to Exhibit A, page A-2, section "Gas Distribution, Transmission, Engineering and Pipeline Integrity Capital Expenditures" of the Settlement =&%%?%'*!6%&?)!N%*L%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!ĀÀ$#(%!+$! Ä8*%@8A%&! MT+(8*%)I

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33S3;3I334	P;
Total	**84**

ORA	2014-2016 Total
33S3;3I334	42P
Total	**128**

Difference	2014-2016 Total
33S3;3I334	;;
Total	**44**

Settlement	2014-2016 Total
33S3;I3I ZZ	42P
Total	**128**

CHAPTER 2A2-b6

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3;
Area: - ,!"B,6ÀBCD6BĀE
Witness: A8>8F!G&8'H!CI

CAPITAL EXPENDITURES

Project: STR & HIGHWAY RELOCATION
Budget Code: 33S3SI3I ZZ

SDG&E Position: G+&%(8)*%M(8@#*8%Q@%'M#*1&%)!8'M!K#)!(8*%=+&&!+&A%8&)234; F! 234SF!8'M! 2345! are $3.970 million, $3.970 million, and $3.970 million, respectively.
/QK#N#*!,"-./:3;F!R8=%!GC :]4

ORA Position: ĀÀ ! &%T#%L%M!V)! (8@#*8$!+&%(8)*$+&!234; F!234S!8'M! 2345I! ĀÀ ! M+%)! +*! *8H%!#)1%! L#*K! K+L! *K%!$+&%(8)*L 8)! M%&#T%M!I!./V)! *+*8>!234;!&%(+&M%M! %Q@%'M#*1&%)!+%))!*K8'! $#T%@%&(%'*!+$! *K%!,"-./ V)! 234;! &%0%)*%M!8?+1'* I! C8)%M!+'! *K#)FĀÀ ! &%(+??%'M)! *K8*!*K%!9+??#))#+'! 8M+@*!K%!234;!&%(+&M%M! (8@#*8>!%Q@%'M#*1&%)!8'M!8>)+!8((%@*!,"-./V)!234S!8'M!2345!8@%&%(8)*I
/QK#N#*!ĀÀ :[F!R8=%!23

Settlement: Please refer to Exhibit A, page A-2, section "Gas Distribution, Transmission, Engineering and Pipeline Integrity Capital Expenditures" of the Settlement =&%%?%'*!6%&?)!N%*L%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!ĀÀ$#(%!+$! Ä8*%@8A%&! MT+(8*%)I

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33S3S3I334	44F]53
33S3S3I332	4S3
Total	**11,910**

ORA	2014-2016 Total
33S3S3I334	42F3S3
33S3S3I332	4S;
Total	**12,204**

Difference	2014-2016 Total
33S3S3I334	2[3
33S3S3I332	;
Total	**294**

Settlement	2014-2016 Total
33S3SI3I ZZ	42F23;
Total	**12,204**

CHAPTER 2A2-b7

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3;
Area: - ,!"B,6ÀBCD6BĀE
Witness: A8>8F!G&8'H!CI

CAPITAL EXPENDITURES

Project: -"!6ĀĀZ,!.!/XDBRJ/E6
Budget Code: 33S35I3I ZZ

SDG&E Position: G+&%(8)*%L%(8@#*8%Q@%'M#*1&%)!8'M!K#)!(8*%=+&%$!+&!A%8&)!234; F! 234SF!8'M! 2345! are $1.865 million, $1.601 million, and $.422 million, respectively.
/QK#N#*!,"-./:3;F!R8=%!GC :]<

ORA Position: ĀÀ ! &%T#%L%'M!V)! (8@#*8$!+&%(8)*$!+&!234; F!234S!8'M! 2345I! ĀÀ ! M+%)! +*! *8H%!#)1%! L#*K! K+L! *K%!$+&%(8)*!L 8)! M%&#T%M!!./V)! *+*8>!234;!&%(+&M%M! %Q@%'M#*1&%)!+%))!*K8'! $#T%@%&(%'*!+$! *K%!,"-./ V)! 234;! &%0%)*%M!8?+1'* I! C8)%M!+'! *K#)FĀÀ ! &%(+??%'M)! *K8*!*K%!9+??#))#+'! 8M+@*!K%!234;!&%(+&M%M! (8@#*8>!%Q@%'M#*1&%)!8'M!8>)+!8((%@*!,"-./V)!234S!8'M!2345!8@#&%(8)*I
/QK#N#*!ĀÀ :[F!R8=%!23

Note: 6K#)!%QK#N#*!%)!'+*!) K+L! *K%!'(+'*%)*%M! project!) 1N:8((+1'*) I! ! SoCalGas'! *+*8>!&%01%)$!+&! C1M=%*9+M%!33S35I#)! $4IP5S!? #>>#+$!+&!234; F! $4IP]4! ?#>>#+'$+&!234SF! 8'M! $4I[SS!?#>>#+'$+&! 2345I

Settlement: Please refer to Exhibit A, page A-2, section "Gas Distribution, Transmission, Engineering and Pipeline Integrity Capital Expenditures" of the Settlement =&%%?%'*!6%&?)!N%*L%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!Ā$#(%!+$! Ä8*%@8A%&! MT+(8*%)I

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33S353I334	4FS24
33S353I332	2F<5]
Total	**3,888**

ORA	2014-2016 Total
33S353I334	4FSSS
33S353I332	2F;P<
Total	**4,038**

Difference	2014-2016 Total
33S353I334	<;
33S353I332	445
Total	**150**

Settlement	2014-2016 Total
33S35I3I ZZ	;F3<P
Total	**4,038**

CHAPTER 2A2-b8

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3;
Area: - ,!"B,6ÀBCD6BĀE
Witness: A8>8F!G&8'H!CI

CAPITAL EXPENDITURES

Project: -"!9Ā"/!9ĀKSXB E9/
Budget Code: 33Z3YI3I XX

SDG&E Position: G+&%(8)*%J!8@#*8%!R@%'J#*1&%&!*M#)!(8*%=+&&!+&!A%8&)!234; F! 234ZF!8'J! 2345! 8&%!PI<23!?#>>#+'F!PI<23!?#>>#+'F!8'J!PI<23!?#>>#+'F!&%A)!@%(*#L% /RM#O#*!,"-./:3;F!S8=%!GC :YY

ORA Position: ĀÀ ! &%L#%N%"J!/ L)! (8@#*8$!+&%(8)*$+&!234; H!234X!8'O! 2345I! ĀÀ ! O+%)!" +*! *8J%!#)1%! Z#*P! P+Z! *P%!$+&%(8)*Z8)! O%&#Q%O!"-./L)! *+*8>!234;!&%(+&O%O! %V@%'O#*1&%)!>%))!*P8'! $#Q%@%&(%'*!+$! *P%!,"-./ L)! 234;! &%0%)*%O8?+1'* I! C8)%J! +'! *M#)FĀÀ ! &%(+??%'J)! *M8*!*M%!9 +??#))#+'! 8J+@*!"M%!234;!&%(+&J%J! (8@#*8>!%V@%'O#*1&%)!8'O!8>)+!8((%@*!,"-./L)!234X!8'O!2345!"8@#+&%(8)*I /VP#U#*!ĀÀ :NH!F8=%!23

Settlement: Please refer to Exhibit A, page A-2, section "Gas Distribution, Transmission, Engineering and Pipeline Integrity Capital Expenditures" of the Settlement =&%%?%'*!6%&?)!N%*L%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!ĀĀ$#(%!+$! Ä8*%@8A%&! MT+(8*%)I

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33S3]3I334	[53
Total	**960**

ORA	2014-2016 Total
33S3]3I334	4F4<<
Total	**1,133**

Difference	2014-2016 Total
33S3]3I334	4]<
Total	**173**

Settlement	2014-2016 Total
33S3]I3I ZZ	4F4<<
Total	**1,133**

CHAPTER 2A2-b9

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3;
Area: - ,!"B,6ÀBCD6BĀE
Witness: A8>8F!G&8'H!CI

CAPITAL EXPENDITURES

Project: MAINS & SERV REPL
Budget Code: 33S3PI3I ZZ

SDG&E Position: G+&%(8)*%M!(8@#*8%!Q@%'M#*1&%)!8'M!K#)!(8*%=+&%!+&!A%8&)!234; F! 234SF!8'M! 2345! are $1.726 million, $1.726 million, and $1.726 million, respectively.
/QK#N#*!,"-./:3;F!R8=%!GC :P3

ORA Position: ĀÀ ! &%T#%L%!M!V)! (8@#*8$!+&%(8)*$+&!234; F!234S!8'M! 2345I! ĀÀ ! M+%)! +*! *8H%!#)1%! L#*K! K+L! *K%!$+&%(8)*!L 8)! M%&#T%M!!!./V)! *+*8>!234;!&%(+&M%M! %Q@%'M#*1&%)!8'M!K#)!(8*%=+&%!+&!A%8&)!234; F! 234SF!8'M! 2345! are $1.726 million, $1.726 million, and $1.726 million, respectively.
/QK#N#*!ĀÀ :[F!R8=%!23

Settlement: Please refer to Exhibit A, page A-2, section "Gas Distribution, Transmission, Engineering and Pipeline Integrity Capital Expenditures" of the Settlement =&%%?%'*!6%&?)!N%*L%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!ĀÀ$#(%!+$! Ä8*%@8A%&! MT+(8*%)I

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33S3P3I334	SF4]P
Total	**5,178**

ORA	2014-2016 Total
33S3P3I334	5F[2P
Total	**6,928**

Difference	2014-2016 Total
33S3P3I334	4F]S3
Total	**1,750**

Settlement	2014-2016 Total
33S3PI3I ZZ	5F[2P
Total	**6,928**

CHAPTER 2A2-b10

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3;
Area: - ,!"B,6ÀBCD6BĀE
Witness: A8>8F!G&8'H!CI

CAPITAL EXPENDITURES

Project: CATHODIC PROTECTION
Budget Code: 33S3[I3I ZZ

SDG&E Position: G+&%(8)*%M(8@#*8%Q@%'M#*1&%)!8'M!K#)!(8*%=+&%$!+&%A%8&)234; F!234SF!8'M! 2345! are $.586 million, $.600 million, and $.614 million, respectively.
/QK#N#*!,"-./:3;F!R8=%!GC :P2

ORA Position: ĀÀ ! &%T#%L%M!V)! (8@#*8$!+&%(8)*$+&!234; F!234S!8'M! 2345I! ĀÀ ! M+%)! +*! *8H%!#)1%! L#*K! K+L! *K%!$+&%(8)*L 8)! M%&#T%M!I!./V)! *+*8>!234;!&%(+&M%M! %Q@%'M#*1&%)!8'M!K8'! $#T%@%&(%'*!+$! *K%!,"-./ V)! 234;! &%0%)*%M!8?+1'* I! C8)%M!+'! *K#)FĀÀ ! &%(+??%'M)! *K8*!*K%!9+??#))#+'! 8M+@*!K%!234;!&%(+&M%M! (8@#*8>!%Q@%'M#*1&%)!8'M!8>)+!8((%@*!,"-./V)!234S!8'M!2345!8@%&%(8)*I
/QK#N#*!ĀÀ :[F!R8=%!23

Settlement: Please refer to Exhibit A, page A-2, section "Gas Distribution, Transmission, Engineering and Pipeline Integrity Capital Expenditures" of the Settlement =&%%?%'*!6%&?)!N%*L%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!ĀÀ$#(%!+$! Ä8*%@8A%&! MT+(8*%)I

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33S3[3I334	4FP33
Total	**1,800**

ORA	2014-2016 Total
33S3[3I334	2F<35
Total	**2,306**

Difference	2014-2016 Total
33S3[3I334	S35
Total	**506**

Settlement	2014-2016 Total
33S3[I3I ZZ	2F<35
Total	**2,306**

CHAPTER 2A2-b11

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3;
Area: - ,!"B,6ÀBCD6BĀE
Witness: A8>8F!G&8'H!CI

CAPITAL EXPENDITURES

Project: -"!,7,!Ä/XB C!.!, G/67!BKSÀ
Budget Code: 33Z43I3I XX

SDG&E Position: G+&%(8)*%J(8@#*8%R@%'J#*1&%&!*M#)!(8*%=+&&!+&A%8&)234; H 234ZF!8'J! 2345! 8&%!P4I2Z5!?#>>#+'F!PIY<Y!?#>>#+'F!8'J!PI;5<!?#>>#+'F!&%)@%(*#L /RM#O#*!,"-./:3;F!S8=%!GC :QZ

ORA Position: ĀÀ ! &%L#%N%"J/ L)! (8@#*8$+&%(8)*$+&!234; H!234X!8'O! 2345I! ĀÀ ! O+%)! +*! *8J%!#)1%! Z#*P! P+Z! *P%!$+&%(8)*Z8)! O%&#Q%O!-./L)! *+*8>!234;!&%(+&O%O! %V@%'O#*1&%)!>%))!*P8'! $#Q%@%&(%'*!+$! *P%!,"-./ L)! 234;! &%0%)*%O8?+1'* I! C8)%J! +'! *M#)FĀÀ ! &%(+??%'J)! *M8*!*M%!9 +??#))#+'! 8J+@*!*M%!234;!&%(+&J%J! (8@#*8>!%V@%'O#*1&%)!8'O!8>)+!8((%@*!,"-./L)!234X!8'O!2345!(8@#*8$+&%(8)*I /VP#U#*!ĀÀ :NH!F8=%!23

Settlement: Please refer to Exhibit A, page A-2, section "Gas Distribution, Transmission, Engineering and Pipeline Integrity Capital Expenditures" of theSettlement =&%%?%'*!6%&?)!N%*L%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!ĀÀ$#(%!+$! Ä8*%@8A%&! MT+(8*%)I

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33S433I334	2F;S5
Total	**2,456**

ORA	2014-2016 Total
33S433I334	4F;]4
Total	**1,471**

Difference	2014-2016 Total
33S433I334	:[PS
Total	**-985**

Settlement	2014-2016 Total
33S43I3I ZZ	4F;]4
Total	**1,471**

CHAPTER 2A2-b12

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3;
Area: - ,!"B,6ÀBCD6BĀE
Witness: A8>8F!G&8'H!CI

CAPITAL EXPENDITURES

Project: X+(8>!/'=#'%%&#'=!S++>!:!-"!S++>
Budget Code: 33V32I3I XX

SDG&E Position: G+&%(8)*%J!8@#*8%!R@%'J#*1&%&!*M#)!(8*%=+&&!+&!A%8&)!234; F! 234ZF!8'J! 2345!
8&%!P;I<;<!?#>>#+'F!PZI4<5!?#>>#+'F!8'J!PZIYY2!?#>>#+'F!&%)@!%(*
/RM#O#*!,"-./:3;F!S8=%!GC :QV

ORA Position: ĀÀ ! &%L#%N%"J!/ L)! (8@#*8$!+&%(8)*$+&!234; H!234X!8'O! 2345I! ĀÀ ! O+%)!' +*!
*8J%!#)1%! Z#*P! P+Z! *P%!$+&%(8)*Z8)! O%&#Q%O!'-./L)! *+*8>!234;!&%(+&O%O!
%V@%'O#*1&%)!>%))!*P8'! $#Q%@%&(%'*!+$! *P%!,"-./ L)! 234;! &%0%)*%O8?+1'* I!
C8)%J! +'! *M#)FĀÀ ! &%(+??%'J)! *M8*!*M%!9 +??#))#+'! 8J+@*!'M%!234;!&%(+&J%J!
(8@#*8>!%V@%'O#*1&%)!8'O!8>)+!8((%@*!,"-./L)!234X!8'O!2345!'8@!+&%(8)*I
/VP#U#*!ĀÀ :NH!F8=%!23

Settlement: Please refer to Exhibit A, page A-2, section "Gas Distribution, Transmission, Engineering and Pipeline Integrity Capital Expenditures" of the Settlement =&%%?%'*!6%&?)!N%*L%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!ĀĀ$#(%!+$!
Ä8*%@8A%&! MT+(8*%)I

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33[323I334	4SF2S4
Total	**15,251**

ORA	2014-2016 Total
33[323I334	4;F5<;
Total	**14,634**

Difference	2014-2016 Total
33[323I334	:54]
Total	**-617**

Settlement	2014-2016 Total
33[32I3I ZZ	4;F5<;
Total	**14,634**

CHAPTER 2A2-b13

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3;
Area: - ,!"B,6ÀBCD6BĀE
Witness: A8>8F!G&8'H!CI

CAPITAL EXPENDITURES

Project: CATHODIC PROTECTION SYSTEM ENHANCEMENTS
Budget Code: 42SS4I3I ZZ

SDG&E Position: G+&%(8)*%M(8@#*8%Q@%'M#*1&%)!8'M!K#)!(8*%=+&%$!+&!A%8&)!234; F! 234SF!8'M! 2345! are $.313 million, $.353 million, and $.353 million, respectively.
/QK#N#*!,"-./:3;F!R8=%!GC :P2

ORA Position: ĀÀ ! &%T#%L%'M!V)! (8@#*8$!+&%(8)*$!+&!234; F!234S!8'M! 2345I! ĀÀ ! M+%)! +*! *8H%!#)1%! L#*K! K+L! *K%!$+&%(8)*!L 8)! M%&#T%M!!./V)! *+*8>!234;!&%(+&M%M! %Q@%'M#*1&%)!8'M!K#)!(8*%=+&%$!+&!A%8&)!234; F! 234SF!8'M! 2345! ĀÀ ! &%0%)*%M!8?+1'* I! C8)%M!+'! *K#)FĀÀ ! &%(+??%'M)! *K8*!*K%!9+??#))#+'! 8M+@*!K%!234;!&%(+&M%M! (8@#*8>!%Q@%'M#*1&%)!8'M!8>)+!8((%@*!,"-./V)!234S!8'M!2345!8'M!&%(8)*I
/QK#N#*!ĀÀ :[F!R8=%!23

Settlement: Please refer to Exhibit A, page A-2, section "Gas Distribution, Transmission, Engineering and Pipeline Integrity Capital Expenditures" of the Settlement =&%%?%'*!6%&?)!N%*L%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!ĀÀ$#(%!+$! Ä8*%@8A%&! MT+(8*%)I

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
42SS43I334	4F34[
Total	**1,019**

ORA	2014-2016 Total
42SS43I334	4F335
Total	**1,006**

Difference	2014-2016 Total
42SS43I334	:4<
Total	**-13**

Settlement	2014-2016 Total
42SS4I3I ZZ	4F335
Total	**1,006**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

3. SDG&E-05 (Exh 40) - GAS TRANSMISSION

a. O&M - NON-SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ĀÄ=G555!555	@Ä9AB	FP?3Ä
!ĀÄ=G55Ä!555	@P5MB	FP?3

CHAPTER 2A3-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ā9! :4;:44:33<
ĀĀ !"#$$%&%'(%)!*+!,"-./!Ā%01%)*)

Exhibit No.: ,"-./:3X
Area: - ,!6Ā E,DB,,BĀE
Witness: Musich-Barry, Elizabeth A.

NONSHARED O&M

Subject: R#@%>#'%!Ā@%&8*#+')
Workpaper: 4-6333I333

SDG&E Position: ,"-./!)K+L)! 8! &%(+&M%&!234<!N8)%!A%8&(!+)*! +$!O4I3SS!? #>>#+8! M!8! $+&%(8)*%M! #'(&%?%'*8>#'(&%8)%!+$!O4PP!? #>>#+(8! 4]IP %! #(&%8)%)! &%)1>*#'=#'! 8! 67! 2345! %Q@%')%!+$!O4I2;<!?#>>#+'I

Exhibit SDG&E-05, Page JLD-5

ORA Position: ĀĀ ! &%(+??%'M)! O4I3SP!?#>>#+$+&67! 2345!? N8)%M!+'! *K%!?+)*! &%(%'*! &%(+&M%M! $#T%A%8&(2010 *K&+1=K234;)! 8T%&8=!%ĀĀ V)! 1)%! +$!8! $#T%A%8&8T%&8=%)! N8)%M! +'! *K%#&N%>#%K8*!#*!@&+T#M%8)! ? +&%&%>#8N67%!$+&%(8)*!M1%!*+! #)! &%>#8'(%+'! K#)*+&#(8>!M8*8I

/QK#N#*!ĀĀ :[F!R8=%!2<

Settlement: R>%8)%!&%$%&!*+!/QK#N#*! F!@8=%! :2F!)%(*#+'!\E+':,K8&%M@%J)%Q)\F!)1N)%(*#+'!\2I!-8)!6&8')?#))#+'!/Q@%')%)\F!+$!*K%!,%**>%?%'*! &%%?%'*! 6%&?)!N%*L%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!Ā$$#(%!+$!Ā%@8A%&! MT+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
Z8N+&	[2S	]P]	:4<P	[2S
E+'Z8N+&	2S]	24[	:<P	2S]
E+')*8'M8&M	54	S2	:[	54
TOTAL	**1,243**	**1,058**	**-185**	**1,243**

CHAPTER 2A3-a2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3X
Area: - ,!6À E,DB,,BĀE
Witness: Musich-Barry, Elizabeth A.

NONSHARED O&M

Subject: 9+?@&%))#+'!,*8*#+')!Ā@%&8*#+')
Workpaper: 4-6334I333

SDG&E Position: ,"-./!)K+L)! 8! &%(+&M%M!2I34<!N8)%!A%8&(!+)*! +$!O2I[5[! ? #>>#+8! M!8! $+&%(8)*%M! #'(&%?%'*8>!#'(&%8)%!+$! OI<;S! ? #>>#+(B! 44I5%! increase)&%)1>*#'=#'! 8! 67! 2345! expense of $3.314* million.

Exhibit SDG&E-05, Page JLD-9

ORA Position: ĀÀ ! &%(+??%'M)! O<I33P!?#>>#+$+&67! 2345!F! N8)%M!+'! *K%!?+)*! &%(%'*! &%(+&M%M! five-year (2010 through 2014) average. ORA's use +$!8! $#T%A%8&8T%&8=%@&+T#M%&8)! ? +&%&%>#8N67%!$+&%(8)*!M1%*+! #*)!&%>#8'(%!! 1@M8*%M!K#)*+&#(8>!M8*8I

/QK#N#*!ĀÀ :[F!R8=%!2S

Note: *! 6%)*! 7%8&!2345!$+&%(8)*#!! adjusted! NA! ($32K)! 8)! (+&&%(*#+'!+! $+&%(8)*!$+&!E/ÀC -GHG Mitigation/Compliance.

/QK#N#*!,"-./:23S

Settlement: R>%8)%!&%$%&!*+!/QK#N#*! F!@8=%! :2F!)%(*#+'!\E+':,K8&%M@Ā%J!%Q\F!)1N)%(*#+'!\2I!-8)!6&8')?#))#+'!/Q@%')%)\F!+$!*K%!,%**>%?%'*! &%%?%'*! 6%&?)!N%*L%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!Ā$$#(%!+$!Ā%@8A%&! MT+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
Z8N+&	4F;]<	4F<<]	:4<5	4F;]<
E+'Z8N+&	4F]3S	4FS;P	:4S]	4F]3S
E+')*8'M8&M	4<5	42<	:4<	4<5
TOTAL	**3,314**	**3,008**	**-306**	**3,314**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

4. SDG&E-06 (Exh 29) - GAS ENGINEERING

a. O&M - NON-SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ĀÀ"8555!555	@5LB	FL?3Ä
!ĀÀ"855P!555	@LB	FL?3

CHAPTER 2A4-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:35
Area: - ,!/E-BE//ÀBE-
Witness: ,*8'$+&OH!Ä8A?+'O!CI

NONSHARED O&M

Subject: -8)!/'=#'%%&#'=
Workpaper: 4/E333I333

SDG&E Position: SDG&E's expense forecast for TY 2016 is $.257 million.

Exhibit SDG&E-06, Page RKS-6

ORA Position: ĀÀ ! &%(+??%'M)! CI3S<!? #>>#-$!+&67! 2345!8'M! *K#)!8?+1'*! L 8)! , " -./ V! 234;! &%(+&M%M!%Q@%')%I

/QK#N#*!ĀÀ :[F!R8=%:<3

Settlement: R>%8)%!&%$%&!*+!/QK#N#*! F!@8=%! :2F!)%(*#+'!\E+':,K8&%M@%J!%Q)\F!)1N)%(*#+'!\<I!-8)!/'=#'%%&#'=\F!+$!*K%!,%**>%?%'*! =&%%?%'&6%N%*L%%'! ,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!Ā$$#(%!+$!Ä8*%@8A%&! MT%(8

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
Z8N+&	44[	3	:44[	3
E+'Z8N+&	4<P	S<	:PS	433
E+')*8'M8&M	3	3	3	3
TOTAL	**257**	**53**	**-204**	**100**

CHAPTER 2A4-a2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:35
Area: - ,!/E-BE//ÀBE-
Witness: ,*8'$+&OH!Ä8A?+'O!CI

NONSHARED O&M

Subject: F1U>#(! Z8&%'%))
Workpaper: 4/E33<I333

SDG&E Position: ,"-./!)P+Z)! 8! &%(+&O%Z34<!U8)%!A%8&&$#=1&%+$!M253!?#>>#+8'O! $+&%(8)*)8'!
#'(&%?%'*8>!#'(&%8)%!+$!MI234!?#>>#+'!&%)1>*#'=!#'!8!67!%+%@%)%5%?#>>#+'I

/VP#U#*!,"-./:35H!F8=%!ÀC,:\

ORA Position: ĀÀ ! &%(+??%'O)! *P%! 234;! &%(+&O%O8?+1'*! +$! M24[! ?#>>#+'!$+&!67 ! 2345!
U%(81)%!#*!#)!(>+)%!*+!*P%!$#Q%:A%8&!R2343!*P&+1=P!234;T!8Q%&8=

/VP#U#*!ĀÀ :NH!F8=%!<4

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :2H!)%(*#+'!YE+':,P8&%@%'%)%)YH!
)1U)%(*#+'!Y<I!-8)!/'=#'%%&#'=YH!+$!*P%!,%**>%?%'*! =&%%?%&%?%)%*Z%%'!
,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ä8*%@8A%&! OQ%)8

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	3	3	3	3
E+'G8U+&	;54	24[	:2;;	<33
E+')*8'O8&O	3	3	3	3
TOTAL	**461**	**217**	**-244**	**300**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

4. SDG&E-06 (Exh 29) - GAS ENGINEERING

b. O&M - SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ÄÄ"855F?O;;!FII	@QB	FL?&Ä

CHAPTER 2A4-b1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ÃÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:35
Area: - ,!/E-BE//ÀBE-
Witness: ,*8'$+&OH!Ä8A?+'O!CI

SHARED SERVICES O&M

Subject: -8)!/'=#'%%&#'=
Workpaper: 4/E33 :K,,I GG

SDG&E Position: ,"-./L)! %V@%')%!&!+&%(8)*$+&!67 2345!#! M3N2!?#>>#+'!,"-./! 8)) %&*)!P8*! *P#)! $+&%(8)*!%!V@%')%!&%@&%)%'*!8'! #'(&%8)%!+$! M3X4!? #>>#+'!+Q%&!P%! $#Q%%&! 8Q%&8=%!R233N:234<TI

/VP#U#*!,"-./:35H!F8=%!ÀC,:42

ORA Position: ÃÀ ! &%(+??%'O)! M3<X!?#>>#+'$+&67! 2345H! ZP#(P!#)! *P%!$#Q%%&!R2343!*P&+1=P! 234;T8Q%&8=%I

/VP#U#*!ÃÀ :NH!F8=%!<<

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :2H!)%(*#+'!Y,P8&%O!Ā%)!V@%P)%! ,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+@8'A!8'O! Ā$$#(%!+$!Ä8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

SDG&E	Labor	NLbr	NSE	Total
2433:<X5<I333	N3	2	3	N2
Total	**90**	**2**	**0**	**92**

ORA	Labor	NLbr	NSE	Total
2433:<X5<I333	<X	3	3	<X
Total	**35**	**0**	**0**	**35**

Difference	Labor	NLbr	NSE	Total
2433:<X5<I333	:XX	:2	3	:X[
Total	**-55**	**-2**	**0**	**-57**

Settlement	Labor	NLbr	NSE	Total
1EN00A-USS.ALL	**35**	**0**	**0**	**35**
Total	**35**	**0**	**0**	**35**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

4. SDG&E-06 (Exh 29) - GAS ENGINEERING

c. CAPITAL

Project	ORA vs. SDG&E (2014+2015+2016)	Reference
Ä!Ā55LÄÀ!5!FII	@ 55B	FL?-Ä
!Ā55LÀ !5!FII	ĀÀSQQ Ā	FL?-
P!Ā55LÀP!5!FII	@ :9B	FL?-P
L!Ā55LÀL!5!FII	@ÀQMB	FL?-L
A!Ā55LÀA!5!FII	@ QLB	FL?-A
M!Ā55LÀM!5!FII	@ÀP5B	FL?-M
Q!Ā55LÀQ!5!FII	@LPQB	FL?-Q
9!Ā55LÀ9!5!FII	@MQB	FL?-9
:!Ā55LPM!5!FII	@APB	FL?-:
Ä5!Ā55:5P!5!FII	ÄMĀ	FL?-Ä5

CHAPTER 2A4-c1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:35
Area: - ,!/E-BE//ÀBE-
Witness: ,*8'$+&OH!Ä8A?+'O!CI

CAPITAL EXPENDITURES

Project: GT PIPELINE NEW ADD.-EXTERNALLY DRIVEN
Budget Code: 33;44I3I ZZ

SDG&E Position: G+&%(8)*%L(8@#*8%Q@%'M#*1&%!"K#)!(8*%=+&&!+&A%8&)234; F!234SF!8'M! 2345! 8&%!OI243!?#>>#+'F!OIS[2!?#>>#+'F!8'M!O4I342!?#>>#+'F%&%)@%(*#T
Exhibit SDG&E-06, Page RKS-15

ORA Position: ĀÀ ! &%T#%L%'M!V)! (8@#*8$!+&%(8)*$+&!234; F!234S!8'M! 2345I! ĀÀ ! M+%)! +*! *8H%!#)1%! L#*K! K+L! *K%!$+&%(8)*!L 8)! M%&#T%M!'!./V)! *+*8>!234;!&%(+&M%M! %Q@%'M#*1&%)!8'M!8>)+!8((%@*!,"-./V)!234S!8'M!2345!(8@#*8>!8)*!&% /QK#N#*!ĀÀ :[F!R8=%!2P

Note: *ĀÀ ! 8=&%%)L#*K! SDG&E's! (>8&#$#(8*#*!K8*! *K%! 234;! 8(*18>)! $+&!33;44CI334!) K+1>M!N%! (K8'=%M!$&+?!O3!*+!O45!*K+1)8'MI

"8*8!Ä%01%)*!,/D:ĀÀ :"Ä:43F!X1%)*#+'!4

**,"-./! 8=&%%)L#*K!*K%!ORA's! @&+@+)8>*!+! 8M+@*!234;!8(*18>) I! ! ĀÀ ! M+%)! '+*! +@@+)%! ,"-./!$+&%(8)*)!$+&!234S!8'M!2345I

Exhibit SDG&E-206, page RKS-4

Settlement: Please refer to Exhibit A, page A-2, section "Gas Distribution, Transmission, Engineering and Pipeline Integrity Capital Expenditures" of the Settlement =&%%?%'*!6%&?)!N%*L%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!ĀÀ$#(%!+$! Ä8*%@8A%&! MT+(8*%)I

CHAPTER 2A4-c1

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33;44 I334	4HX[X
33;44CI334	<\
33;449I334	234
Total	**1,814**

ORA	2014-2016 Total
33;44 I334	4F;Q3
33;44CI334	3
33;449I334	4<;
Total	**1,614**

Difference	2014-2016 Total
33;44 I334	:VZ
33;44CI334	:<Q
33;449I334	:5Y
Total	**-200**

Settlement	2014-2016 Total
33;44I3I XX	4F54;
Total	**1,614**

CHAPTER 2A4-c2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!À%01%)*)

Exhibit No.: ,"-./:35
Area: - ,!/E-BE//ÀBE-
Witness: ,*8'$+&OH!Ä8A?+'O!CI

CAPITAL EXPENDITURES

Project: -6!HI!À/HI 9/J/K6/ÀB I!"ÀCL/B
Budget Code: 33;42G3G II

SDG&E Position: M+&%(8)*%(!8@#*8>%N@%'D#*1&%)!*O#)!(8*%=+&A!$+&A%8&)234; E 234PE!8'D! 2345! 8&%!Q4G24<!?#>>#+'E!QG5R3!?#>>#+'E!8'D!QG5R3!?#>>#+'E!&%)@%(*#S /NO#T#*!,"-./:35E!H8=%!ÀF,:4U

ORA Position: ĀÀ ! &%S#%V%'D!W)! (8@#*8$!+&%(8)*$+&!234; E!234P!8'D! 2345G!ĀÀ ! D+%)!' +*! *8X%!#)1%! V#*O!O+V! *O%!$+&%(8)*!V8)! D%&#S%D'G!W)! *+*8>!234;!&%(+&D%D! %N@%'D#*1&%)!#>#'%! V#*O!,"-./ W! 234;! &%01%)*%D!8?+1'*G! Y8) %D!+'! *O#)E! ĀÀ ! &%(+??%'D)! *O8*! *O%! 9+??#))#+'! 8D+@*! *O%! 234;! &%(+&D%D!(8@#*8>! %N@%'D#*1&%)!8'D!8>)+!8((%@*!,"-./W)!234P!8'D!2345!(8@#*8>!$+&%(8)*G! /NO#T#*!ĀÀ :ZE!H8=%!2R

Note: ,"-./! 8=&%%)!V#*O!*O%!ĀÀ [)! @&+@+)8>!! 8D+@*!234;!8(*18>) G!! ĀÀ ! D+%)! '+*! +@@+)%! ,"-./!$+&%(8)*)!$+&!234P!8'D!2345G

/NO#T#*!,"-./:235E!@8=%!ÀF,:;

Settlement: H>%8)%!&%$%&!*+!/NO#T#*! E!@8=%! :2E!)%(*#+'!\-8)!"#)*&#T1*#+'E! /'=#'%%&#'=!8'D!H#@%>#'%!C'*%=&#*A!98@#*8>!/N@%'D#*1&%)!!*1T*#*>%! =&%%?%'*!6%&?)!T%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'D!Ā$#(%!+$! À8*%@8A%&! DS+(8*%)G

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33;423G334	4ER34
33;423G332	UU2
Total	**2,573**

ORA	2014-2016 Total
33;423G334	<E3;4
33;423G332	4E<3;
Total	**4,345**

Difference	2014-2016 Total
33;423G334	4E2;3
33;423G332	P<2
Total	**1,772**

Settlement	2014-2016 Total
33;42G3G II	;E<;P
Total	**4,345**

CHAPTER 2A4-c3

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:35
Area: - ,!/E-BE//ÀBE-
Witness: ,*8'$+&OH!Ä8A?+'O!CI

CAPITAL EXPENDITURES

Project: GT PL RELOC-FWAY/EXTERNAL DRIVEN
Budget Code: 33;4<G3G II

SDG&E Position: M+&%(8)*%D!8@#*8%N@%'D#*1&%)!*O#)!(8*%=+&&$!+&!A%8&)!234; E!234P!8'D! 2345!
8&%!QG2ZR!?#>>#+'E!QG2ZR!?#>>#+'E!8'D!QG2ZR!?#>>#A'E!&%)@%(*#S%
/NO#T#*!,"-./:35E!H8=%!ÄF,:4Z

ORA Position: ĀÀ ! &%S#%V%'D!W)! (8@#*8$!+&%(8)*$+&!234; E!234P!8'D! 2345G!ĀÀ ! D+%)!' +*!
*8X%!#)1%! V#*O!O+V! *O%!$+&%(8)*!V8)! D%&#S%D!G!W)! *+*8>!234;!&%(+&D%D!
%N@%'D#*1&%)!8'D!8>)+!8((%@*!,"-./W)!234P!8'D!2345!(8@#*8>!8)*G%
/NO#T#*!ĀÀ :ZE!H8=%!2R

Note: ,"-./! 8=&%%)!V#*O!*O%!ĀÀ [)! @&+@+)8>!! 8D+@*!234;!8(*18>) G!! ĀÀ ! D+%)! '+*! +@@+)%!
,"-./!$+&%(8)*)!$+&!234P!8'D!2345G

/NO#T#*!,"-./:235E!@8=%!ÀF,:;

Settlement: H>%8)%!&%$%&!*+!/NO#T#*! E!@8=%! :2E!)%(*#+'!\-8)!"#)*!&&!31)*##)!E+'E!
/'=#'%%&#'=!8'D!H#@%>#'%!C'*%=&#*A!98@#*8>!/N@%'D#*1&%)!*+!8'D!
=&%%?%'*!6%&?)!T%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'D!Ā$#(%!+$!
Ä8*%@8A%&! DS+(8*%)G

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33;4<3G334	RZ;
Total	**894**

ORA	2014-2016 Total
33;4<3G334	PZ5
Total	**596**

Difference	2014-2016 Total
33;4<3G334	:2ZR
Total	**-298**

Settlement	2014-2016 Total
33;4<G3G II	PZ5
Total	**596**

CHAPTER 2A4-c4

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:35
Area: - ,!/E-BE//ÀBE-
Witness: ,*8'$+&OH!Ä8A?+'O!CI

CAPITAL EXPENDITURES

Project: GT PL RELOC-FRAN/PRV ROW/EXTERNAL DRIVEN
Budget Code: 33;4;G3G II

SDG&E Position: M+&%(8)*%D!8@#*8%!N@%'D#*1&%)!8'%!*O#)!(8*%=+&%!+&!A%8&)!234; E!234P!8'D! 2345!
8&%!QG4U5!?#>>#+'E!QG4U5!?#>>#+'E!8'D!QG4U5!?#>>#+'E!&%)@%(*#S%
/NO#T#*!,"-./:35E!H8=%!ÀF,:4Z

ORA Position: ĀÀ ! &%S#%V%'D!W)! (8@#*8$!+&%(8)*$+&!234; E!234P!8'D! 2345G!ĀÀ ! D+%)!' +*!
*8X%!#)1%! V#*O!O+V! *O%!$+&%(8)*!V8)! D%&#S%D!G!W)! *+*8>!234;!&%(+&D%D!
%N@%'D#*1&%)!8'D!8>)+!8((%@*!,"-./ W 234;! &%01%)*%D!8?+1'*G! Y8) %D!+'! *O#)E!
ĀÀ ! &%(+??%'D)! *O8*! *O%! 9+??#))#+'! 8D+@*! *O%! 234;! &%(+&D%D!8@#*8>!
%N@%'D#*1&%)!8'D!8>)+!8((%@*!,"-./W)!234P!8'D!2345!(8@#*8>!8)*G%
/NO#T#*!ĀÀ :ZE!H8=%!2R

Note: ,"-./! 8=&%%)!V#*O!*O%!ĀÀ [)! @&+@+)8>!! 8D+@*!234;!8(*18>) G!! ĀÀ ! D+%)! '+*! +@@+)%!
,"-./!$+&%(8)*)!$+&!234P!8'D!2345G

/NO#T#*!,"-./:235E!@8=%!ÀF,:;

Settlement: H>%8)%!&%$%&!*+!/NO#T#*! E!@8=%! :2E!)%(*#+'!\-8)!"#)*!&&!31)*#)!#+'E!
/'=#'%%&#'=!8'D!H#@%>#'%!C'*%=&#*A!98@#*8>!/N@%'D#*1&%)!8'D!8>)+!8%!O!
=&%%?%'*!6%&?)!T%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'D!Ā$#(%!+$!
Ä8*%@8A%&! DS+(8*%)G

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33;4;3G334	P2R
Total	**528**

ORA	2014-2016 Total
33;4;3G334	<P2
Total	**352**

Difference	2014-2016 Total
33;4;3G334	:4U5
Total	**-176**

Settlement	2014-2016 Total
33;4;G3G II	<P2
Total	**352**

CHAPTER 2A4-c5

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:35
Area: - ,!/E-BE//ÀBE-
Witness: ,*8'$+&OH!Ä8A?+'O!CI

CAPITAL EXPENDITURES

Project: GT COMP STA ADD/RPL / EXTERNAL DRIVEN
Budget Code: 33;4PG3G II

SDG&E Position: M+&%(8)*%D!8@#*8%N@%'D#*1&%)!*O#)!(8*%=+&A$!+&!A%8&)234; E!234PE!8'D! 2345!
8&%!Q<G42U!?#>>#+'E!Q<G42U!?#>>#+'E!8'D!Q<G42U!?##S#%>!E!&%)@%(*
/NO#T#*!,"-./:35E!H8=%!ÄF,:22

ORA Position: ĀÀ ! &%S#%V%'D!W)! (8@#*8$!+&%(8)*$+&!234; E!234P!8'D! 2345G!ĀÀ ! D+%)!' +*!
*8X%!#)1%! V#*O!O+V! *O%!$+&%(8)*!V8)! D%&#S%D!'G!W)! *+*8>!234;!&%(+&D%D!
%N@%'D#*1&%)!8'D!8>)+!8((%@*!,"-./ W 234;! &%01%)*%D!8?+1'*G! Y8) %D!+'! *O#)E!
ĀÀ ! &%(+??%'D)! *O8*! *O%! 9+??#))#+'! 8D+@*! *O%! 234;! &%(+&D%D!8@#*8>!
%N@%'D#*1&%)!8'D!8>)+!8((%@*!,"-./W)!234P!8'D!2345!(8@#*8>!8)*G%
/NO#T#*!ĀÀ :ZE!H8=%!2R

Note: ,"-./! 8=&%%)!V#*O!*O%!ĀÀ [)! @&+@+)8>!! 8D+@*!234;!8(*18>) G!! ĀÀ ! D+%)! '+*! +@@+)%!
,"-./!$+&%(8)*)!$+&!234P!8'D!2345G

/NO#T#*!,"-./:235E!@8=%!ÄF,:;

Settlement: H>%8)%!&%$%&!*+!/NO#T#*! E!@8=%! :2E!)%(*#+'!\-8)!"#)*!&&!T!)*#)!#+'E!
/'=#'%%&#'=!8'D!H#@%>#'%!C'*%=&#*A!98@#*8>!/N@%'D#*!,&%)!!-!%O!%
=&%%?%'*!6%&?)!T*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'D!Ā$#(%!+$!
Ä8*%@8A%&! DS+(8*%)G

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33;4P3G334	ZE4RZ
33;4P3G332	4Z2
Total	**9,381**

ORA	2014-2016 Total
33;4P3G334	REZ24
33;4P3G332	4R5
Total	**9,107**

Difference	2014-2016 Total
33;4P3G334	:25R
33;4P3G332	:5
Total	**-274**

Settlement	2014-2016 Total
33;4PG3G II	ZE43U
Total	**9,107**

CHAPTER 2A4-c6

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:35
Area: - ,!/E-BE//ÀBE-
Witness: ,*8'$+&OH!Ä8A?+'O!CI

CAPITAL EXPENDITURES

Project: GT CATHODIC PROTECTION/EXTERNAL DRIVEN
Budget Code: 33;45G3G II

SDG&E Position: M+&%(8)*%D!8@#*8%!N@%'D#*1&%8)!*O#)!(8*%=+&&!+&!A%8&)!234; E!234P!8'D! 2345!
8&%!QG2;4!?#>>#+'E!QG252!?#>>#+'E!8'D!QG252!?#>>#+'E!8'D!QG252!?#>>#+'E!8'D! 2345!
/NO#T#*!,"-./:35E!H8=%!ÄF,:2<

ORA Position: ĀÀ ! &%S#%V%'D!W)! (8@#*8$!+&%(8)*$+&!234; E!234P!8'D! 2345G!ĀÀ ! D+%)!' +*!
*8X%!#)1%! V#*O!O+V! *O%!$+&%(8)*!V8)! D%&#S%D!'G!W)! *+*8>!234;!&%(+&D%D!
%N@%'D#*1&%8)!8'D!8>)+!8((%@*!,"-./W)!234P!8'D!2345!(8@#*8>!8)*G%
/NO#T#*!ĀÀ :ZE!H8=%!2R

Note: ,"-./! 8=&%%)!V#*O!*O%!ĀÀ [)! @&+@+)8>!! 8D+@*!234;!8(*18>) G!! ĀÀ ! D+%)! '+*! +@@+)%!
,"-./!$+&%(8)*)!$+&!234P!8'D!2345G

/NO#T#*!,"-./:235E!@8=%!ÄF,:;

Settlement: H>%8)%!&%$%&!*+!/NO#T#*! E!@8=%! :2E!)%(*#+'!\-8)!"#)*!&&!T!)*#)!E+'E!
/'=#'%%&#'=!8'D!H#@%>#'%!C'*%=&#*A!98@#*8>!/N@%'D#*1&%8)!8'D!8>)+!8((%@*!
=&%%?%'*!6%&?)!T%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'D!Ā$#(%!+$!
Ä8*%@8A%&! DS+(8*%)G

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33;453G334	U5P
Total	**765**

ORA	2014-2016 Total
33;453G334	5<P
Total	**635**

Difference	2014-2016 Total
33;453G334	:4<3
Total	**-130**

Settlement	2014-2016 Total
33;45G3G II	5<P
Total	**635**

CHAPTER 2A4-c7

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:35
Area: - ,!/E-BE//ÀBE-
Witness: ,*8'$+&OH!Ä8A?+'O!CI

CAPITAL EXPENDITURES

Project: G8'O!Ä#=P*)
Budget Code: 33;4[I3I GG

SDG&E Position: S+&%(8)*%Q8@#*8%V@%'O#*1&%)!*P#)!(8*%=+&&!+&!A%8&)234; H!234XH!8'O! 2345!
8&%!MIX33!?#>>#+'H!M3!?#>>#+'H!8'O!M3!?#>>#+'H!&%)@%(*#Q%>AI
/VP#U#*!,"-./:35H!F8=%!ÀC,:2;

ORA Position: ĀÀ ! &%Q#%Z%O!L)! (8@#*8$!+&%(8)*$+&!234; H!234X!8'O! 2345I! ĀÀ ! O+%)! +*!
*8J%!#)1%! Z#*P! P+Z! *P%!$+&%(8)*Z8)! O%&#Q%O!I!/L)! *+*8>!234;!&%(+&O%O!
%V@%'O#*1&%)!8'O!#>>#'%! Z#*P! ,"-./ L)! 234;! &%01%)*%O!?+1'*I! Y8)%D! +'! *O#)E!
ĀÀ ! &%(+??%'D)! *O8*! *O%! 9 +??#))#+'! 8D+@*! *O%! 234;! &%(+&D%D!8@#8>!
%N@%'D#*1&%)!8'D!8>)+!8((%@*!,"-./W)!234P!8'D!2345!(8@#*8>!8)*G%
/NO#T#*!ĀÀ :ZE!H8=%!2R

Note: ,"-./! 8=&%%)!V#*O!*O%!ĀÀ [)! @&+@+)8>!! 8D+@*!234;!8(*18>) G!! ĀÀ ! D+%)! '+*! +@@+)%!
,"-./!$+&%(8)*)!$+&!234P!8'D!2345G

/NO#T#*!,"-./:235E!@8=%!ÀF,:;

Settlement: H>%8)%!&%$%&!*+!/NO#T#*! E!@8=%! :2E!)%(*#+'!\-8)!"#)*!&&!31)*#)#)E+'E!
/'=#'%%&#'=!8'D!H#@%>#'%!C'*%=&#*A!98@#*8>!/N@%'D#*!,"&%)!+'!$%O!%
=&%%?%'*!6%&?)!T*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'D!Ā$#(%!+$!
Ä8*%@8A%&! DS+(8*%)G

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33;4U3G334	P33
Total	**500**

ORA	2014-2016 Total
33;4U3G334	5<
Total	**63**

Difference	2014-2016 Total
33;4U3G334	:;<U
Total	**-437**

Settlement	2014-2016 Total
33;4UG3G II	5<
Total	**63**

CHAPTER 2A4-c8

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:35
Area: - ,!/E-BE//ÀBE-
Witness: ,*8'$+&OH!Ä8A?+'O!CI

CAPITAL EXPENDITURES

Project: GT M&R STA ADD/RPL / EXTERNAL DRIVEN
Budget Code: 33;4RG3G II

SDG&E Position: M+&%(8)*%D!8@#*8%N@%'D#*1&%)!*O#)!(8*%=+&&$!+&!A%8&)!234; E!234P!8'D! 2345!
8&%!Q4G4R;!?#>>#+'E!Q4G4R;!?#>>#+'E!8'D!Q4G4R;!?#>>#S%E+&%G)@%(*
/NO#T#*!,"-./:35E!H8=%!ÄF,:25

ORA Position: ĀÀ ! &%S#%V%'D!W)! (8@#*8$!+&%(8)*$+&!234; E!234P!8'D! 2345G!ĀÀ ! D+%)!' +*!
*8X%!#)1%! V#*O!O+V! *O%!$+&%(8)*!V8)! D%&#S%D!'G!W)! *+*8>!234;!&%(+&D%D!
%N@%'D#*1&%)!8'D!8>)+!8((%@*!,"-./ W 234;! &%01%)*%D!8?+1'*G! Y8) %D!+'! *O#)E!
ĀÀ ! &%(+??%'D)! *O8*! *O%! 9+??#))#+'! 8D+@*! *O%! 234;! &%(+&D%D!(8@#*8>!
%N@%'D#*1&%)!8'D!8>)+!8((%@*!,"-./W)!234P!8'D!2345!(8@#*8>!(8)*G%
/NO#T#*!ĀÀ :ZE!H8=%!2R

Note: ,"-./! 8=&%%)!V#*O!*O%!ĀÀ [)! @&+@+)8>!! 8D+@*!234;!8(*18>) G!! ĀÀ ! D+%)! '+*! +@@+)%!
,"-./!$+&%(8)*)!$+&!234P!8'D!2345G

/NO#T#*!,"-./:235E!@8=%!ÀF,:;

Settlement: H>%8)%!&%$%&!*+!/NO#T#*! E!@8=%! :2E!)%(*#+'!\-8)!"#)*!&&T!1)*##)!E+'E!
/'=#'%%&#'=!8'D!H#@%>#'%!C'*%=&#*A!98@#*8>!/N@%'D#*!,%&%>)!%-!$%O!%
=&%%?%'*!6%&?)!T%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'D!Ā$#(%!+$!
Ä8*%@8A%&! DS+(8*%)G

CHAPTER 2A4-c8

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33;4\3I334	4H<3X
33;4\3I332	2H42;
33;4\3I33<	42<
Total	**3,552**

ORA	2014-2016 Total
33;4\3I334	4H2\3
33;4\3I332	2H3\;
33;4\3I33<	424
Total	**3,485**

Difference	2014-2016 Total
33;4\3I334	:2X
33;4\3I332	:;3
33;4\3I33<	:2
Total	**-67**

Settlement	2014-2016 Total
33;4\I3I GG	<H;\X
Total	**3,485**

CHAPTER 2A4-c9

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:35
Area: - ,!/E-BE//ÀBE-
Witness: ,*8'$+&OH!Ä8A?+'O!CI

CAPITAL EXPENDITURES

Project: GT CAPITAL TOOLS / QUALITY-ECON DRIVEN
Budget Code: 33;<5I3I ZZ

SDG&E Position: G+&%(8)*%L%(8@#*8%Q@%'M#*1&%&!"K#)!(8*%=+&&!+&A%8&)234; F! 234SF!8'M! 2345! 8&%!OI4<3!?#>>#+'F!OI4<3!?#>>#+'F!8'M!OI4<3!?#>>#+'F!&A%)@%(*#T%
Exhibit SDG&E-06, Page RKS-27

ORA Position: ĀÀ ! &%T#%L%'M!V)! (8@#*8$!+&%(8)*$+&!234; F!234S!8'M! 2345I! ĀÀ ! M+%)! +*! *8H%!#)1%! L#*K! K+L! *K%!$+&%(8)*!L 8)! M%&#T%M!!./V)! *+*8>!234;!&%(+&M%M! %Q@%'M#*1&%&!%#>#'%! L#*K! ,"-./ V! 234;! &%01%)*%M!?+1'*I! C8) %M!+'! *K#)F! ĀÀ ! &%(+??%'M)! *K8*! *K%! 9+??#))#+'! 8M+@*!*K%! 234;! &%(+&M%M!8@#*8>! %Q@%'M#*1&%)!8'M!8>)+!8((%@*!,"-./V)!234S!8'M!2345!(8@#*8>!8)*!&% /QK#N#*!ĀÀ :[F!R8=%!2P

Note: ,"-./! 8=&%%)!L#*K! *K%!ORA's! @&+@+)8>*!+! 8M+@*!234;!8(*18>) I! ! ĀÀ ! M+%)! ' +*! +@@+)%! ,"-./!$+&%(8)*)!$+&!234S!8'M!2345I

Exhibit SDG&E-206, page RKS-4

Settlement: Please refer to Exhibit A, page A-2, section "Gas Distribution, Transmission, Engineering and Pipeline Integrity Capital Expenditures" of the Settlement =&%%?%'*!6%&?)!N%*L%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!ĀĀ$#(%!+$! Ä8*%@8A%&! MT+(8*%)I

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33;<53I334	<[3
Total	**390**

ORA	2014-2016 Total
33;<53I334	<<]
Total	**337**

Difference	2014-2016 Total
33;<53I334	:S<
Total	**-53**

Settlement	2014-2016 Total
33;<5I3I ZZ	<<]
Total	**337**

CHAPTER 2A4-c10

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:35
Area: - ,!/E-BE//ÀBE-
Witness: ,*8'$+&OH!Ä8A?+'O!CI

CAPITAL EXPENDITURES

Project: G+(8>!/'=#'%%&#'=!F++>!:!-6!F++>
Budget Code: 33N3<I3I GG

SDG&E Position: S+&%(8)*%Q8@#*8%V@%'O#*1&8)%!*P#)!(8*%=+&&!+&!A%8&)234; H!234XH!8'O! 2345!
8&%!MI4<<!?#>>#+'H!MI4<<!?#>>#+'H!8'O!MI4<<!?#>>#+'H!A!%)@%(*#Q%
/VP#U#*!,"-./:35H!F8=%!ÀC,:2\

ORA Position: ĀÀ ! &%Q#%Z%O!L)! (8@#*8$!+&%(8)*$+&!234; H!234X!8'O! 2345I! ĀÀ ! O+%)! +*!
*8J%!#)1%! Z#*P! P+Z! *P%!$+&%(8)*Z8)! O%&#Q%O!H!/L)! *+*8>!234;!&%(+&O%O!
%V@%'O#*1&8)%!#>#'%! Z#*P! ,"-./ L)! 234;! &%01%)*%O!?+1'*I! Y8)%D! +'! *O#)E!
ĀÀ ! &%(+??%'D)! *O8*! *O%! 9 +??#))#+'! 8D+@*! *O%! 234;! &%(+&D%D!8@#*8>!
%N@%'D#*1&%)!8'D!8>)+!8((%@*!,"-./W)!234P!8'D!2345!(8@#*8>!8)*G%

/NO#T#*!ĀÀ :ZE!H8=%!2R

Note: ,"-./! 8=&%%)!V#*O!*O%!ĀÀ [)! @&+@+)8>!! 8D+@*!234;!8(*18>) G!! ĀÀ ! D+%)! '+*! +@@+)%!
,"-./!$+&%(8)*)!$+&!234P!8'D!2345G

/NO#T#*!,"-./:235E!@8=%!ÀF,:;

Settlement: H>%8)%!&%$%&!*+!/NO#T#*! E!@8=%! :2E!)%(*#+'!\-8)!"#)*%&&!1)*#)E+'E!
/'=#'%%&#'=!8'D!H#@%>#'%!C'*%=&#*A!98@#*8>!/N@%'D#*!,"-./!*%)]%!8'%C!%
=&%%?%'*!6%&?)!T%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'D!Ā$#(%!+$!
Ä8*%@8A%&! DS+(8*%)G

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33Z3<3G334	<ZZ
Total	**399**

ORA	2014-2016 Total
33Z3<3G334	;4P
Total	**415**

Difference	2014-2016 Total
33Z3<3G334	45
Total	**16**

Settlement	2014-2016 Total
33Z3<G3G II	;4P
Total	**415**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

5. SDG&E-07 (Exh 53) - TIMP & DIMP

a. O&M - NON-SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ĀÀG<555!555	@:MÀB	FA?3Ä
!ĀÀG<555!55Ä	@ÀS AB	FA?3

CHAPTER 2A5-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3[
Area: 6BDF!.!"BDF
Witness: Martinez, Maria T.

NONSHARED O&M

Subject: TIMP
Workpaper: 46"333G333

SDG&E Position: ,"-./!)O+V)! 8! &%(+&D%D!234<!T8)%! A%8&&$#=1&%!$! Q,G235!?#>>#+'8'D! $+&%(8)*)! 8'! #(&%?%'*8>! #'(&%8)%!+$! Q4G2;P!?#>>#+'!&%)1>*#'=#'! 8! 67! 2345!%N@%')%!$! QPG;P4!?#>>#+'G

Exhibit SDG&E-07, Page MTM-7

ORA Position: ĀÀ ! &%(+??%'D)! *O8*!, "-./ W)!67! 2345!@&+@+)%!D!N@%')%!$! QPG;P4!?#>>#+'T%! &%D1(%D!! Q, G;Z3!?#>>#+'!6O#)!&%(+??%'D8*#+'! #! T8)%D!+'! *O%$+1&A%8&&S%&8=%! +$!O#)*+&#(8>!D8*8G

/NO#T#*!ĀÀ :3ZE!H8=%!<P

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :2H!)%(*#+'!YE+':,P8&%@%'D%)YH!)1U)%(*#+'!Y;I!F#@%>#'%!B'*%=&#*A!R6BDF!8'O!"BDFTYH!+$!?%'*!,%&*%%?%'*! 6%&?)!U%*Z%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ä%&@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	XXN	;53	:NN	XXN
E+'G8U+&	;H\N2	;H3<3	:\52	;H\N2
E+')*8'O8&O	3	3	3	3
TOTAL	**5,451**	**4,490**	**-961**	**5,451**

CHAPTER 2A5-a2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3[
Area: 6BDF!.!"BDF
Witness: Martinez, Maria T.

NONSHARED O&M

Subject: "BJR
Workpaper: 46"333I334

SDG&E Position: ,"-./!)K+L)! 8! &%(+&M%D2034<!N8)%!A%8&&$#=1&%!$!O<I23<!?#>>#+'8'M! $+&%(8)*)! 8'! #'(&%?%'*8>#'(&%8)%!+$!O2IP<3!?#>>#+'!8!%)1>*#'=4! 8! 67! %Q@%')%!+$!O5I3<<! ?#>>#+'I

/QK#N#*!,"-./:3]F!R8=%!J6J:]

ORA Position: ĀÀ ! &%(+??%'M)! O, IP3P!?#>>#+$+&67! 2345F! N8)%M!+'! *K%!?+)*! &%(%'*! &%(+&M%M! $+1&A%8&(2011 *K&+1=K234;)! 8T%&8=1%ĀÀ V)! 1)%!+$!8! $+1&A%8&8T%&8=%@&+T#M%)! 8!?+&%!&%>#8N>%!67!$+&%(8)*!M1%!*+!#*)!&%>#8'(%!+'!1+@#'(8*%M8!K8)*

/QK#N#*!ĀÀ :[F!R8=%!<5

Settlement: R>%8)%!&%$%&!*+!/QK#N#*! F!@8=%! :2F!)%(*#+'!\E+':,K8&%M@Ā%J!%Q\F! subsection "4. Pipeline Integrity (TIMP and DIMP)", of the Settlement Agreement 6%&?)!N%*L%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!Ā$$#(%!+$!Ä%@8A%&! MT+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
Z8N+&	4F;]2	4F4]<	:2[[	4F;]2
E+'Z8N+&	;FS54	<F5<S	:[25	;FS54
E+')*8'M8&M	3	3	3	3
TOTAL	**6,033**	**4,808**	**-1,225**	**6,033**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

5. SDG&E-07 (Exh 53) - TIMP & DIMP

b. CAPITAL

Project	ORA vs. SDG&E (2014+2015+2016)	Reference
Ä!Ā5PLM9!5!FII	Ā SM9:Ā	FA?&Ä
!Ā5:ALM!5!FII	@MQQB	FA?&

CHAPTER 2A5-b1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3[
Area: 6BDF!.!"BDF
Witness: Martinez, Maria T.

CAPITAL EXPENDITURES

Project: RBR/ZBE/!BE6/-ÀB67!GĀÀ!- ,!6À E,JB,,BĀE
Budget Code: 3<;5PI3I ZZ

SDG&E Position: ,"-./! #)! &%01%)*#'=!*+*8>!6BJR! (8@#*8>!%Q@%'M#*1&%)!8'M!OSI4P3!? #>>#+'!$+&!2014;
O<I[[5!?#>>#+'!$+&!234S!8'M!O<I[[5!?#>>#+'!$+&!2345I

/QK#N#*!,"-./:3]F!R8=%!J6J:4P

ORA Position: ĀÀ ! &%T#%L%!%!%!,"-./ \)! (8@#*8>!$+&%(8)*!$+&! 234; !! 234S!8'M! 2345I! ĀÀ
8((%@*)! ,"-./ \)! $+&%(8)*! ? %*K+M+>+=AI!ĀÀ ! &%(+??%'M)! *K8*! *K%!
9+??#))#+'!8M+@*!*K%!234;!&%(+&M%M
(8@#*8>!%Q@%'M#*1&%)!8'M!8>)+!8((%@*!,"-./\)!234S!8'M!2345!%8@#&%(8)*I

/QK#N#*!ĀÀ :[F!R8=%!<]

Settlement: Please refer to Exhibit A, page A-2, section "Gas Distribution, Transmission, Engineering and Pipeline Integrity Capital Expenditures" of the Settlement =&%%?%'*!6%&?)!N%*L%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!ĀĀ$#(%!+$!
Ä8*%@8A%&! MT+(8*%)I

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
3<;5P3I334	4<F4]2
Total	**13,172**

ORA	2014-2016 Total
3<;5P3I334	4SFP54
Total	**15,861**

Difference	2014-2016 Total
3<;5P3I334	2F5P[
Total	**2,689**

Settlement	2014-2016 Total
3<;5PI3I ZZ	4SFP54
Total	**15,861**

CHAPTER 2A5-b2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3[
Area: 6BDF!.!"BDF
Witness: Martinez, Maria T.

CAPITAL EXPENDITURES

Project: "#)*&#N1*#+'!B'*%=&#*A!J=?*!R&+=&8?
Budget Code: 3[S;5I3I ZZ

SDG&E Position: ,"-./! #)! &%01%)*#'=!'+*8>!"BJR! (8@#*8>!%Q@%'M#*1&%)!O2I]]]! ? #>>#+'!$+&!2014;
O2I][;!?#>>#+'!$+&!234S!8'M!O23I24[!?#>>#+'!$+&!2345I

/QK#N#*!,"-./:]F!R8=%!J6J:4P

ORA Position: ĀÀ ! &%T#%L%!%!,"-./ \)! (8@#*8>!$+&%(8)*!$+&! 234; !! 234S!8'M! 2345I! ĀÀ
8((%@*)! ,"-./ \)! $+&%(8)*! ? %*K+M+>+=AI!ĀÀ ! &%(+??%'M)! *K8*! *K%!
9+??#))#+'!8M+@*!*K%!234;!&%(+&M%M
(8@#*8>!%Q@%'M#*1&%)!8'M!8>)+!8((%@*!,"-./V)!234S!8'M!2345!%8@#&%(8)*I

/QK#N#*!ĀÀ :[F!R8=%!<]

Settlement: Please refer to Exhibit A, page A-2, section "Gas Distribution, Transmission,
/'=#'%%&#'=!8'M!R#@%>#'%!B'*%=&#*A!98@#*8>!/Q@%'M#*1&%)!W!%!K%
=&%%?%'*!6%&?)!N%*L%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'M!Ā$#(%!+$!
Ā8*%@8A%&! MT+(8*%)I

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
3[S;53I334	2SF][3
Total	**25,790**

ORA	2014-2016 Total
3[S;53I334	2SF44<
Total	**25,113**

Difference	2014-2016 Total
3[S;53I334	:5]]
Total	**-677**

Settlement	2014-2016 Total
3[S;5I3I ZZ	2SF44<
Total	**25,113**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

6. SDG&E-09-R (Exh 134) - ELECTRIC DISTRIBUTION CAPITAL

a. CAPITAL

Project	ORA vs. SDG&E (2014+2015+2016)	Reference
Ä!Ā55Ä55!5!FII	@:S ÄB	FM?3Ä
!Ā55 5 !5!FII	@MQS5Ä9B	FM?3
P!Ā55 5P!5!FII	@L5SAP:B	FM?3P
L!Ā55 5A!5!FII	@PASAP9B	FM?3L
A!Ā55 5M!5!FII	@ÄS5MLB	FM?3A
M!Ā55 5:!5!FII	@ÄAPB	FM?3M
Q!Ā55 ÄL!5!FII	@ÄLSMMPB	FM?3Q
9!Ā55 9!5!FII	ĀÄS PĀ	FM?39
:!Ā55 :!5!FII	@9SQALB	FM?3:
Ä5!Ā55:5Ä!5!FII	@AAS :ÄB	FM?3Ä5
ÄÄ!Ā55:5L!5!FII	@ÄPSMLQB	FM?3ÄÄ
Ä !Ā55:5A!5!FII	@SP5LB	FM?3Ä
ÄP!Ā55:5M!5!FII	@SPA:B	FM?3ÄP
ÄL!Ā5 A !5!FII	@ASLQÄB	FM?3ÄL
ÄA!Ā5 A9!5!FII	@MMB	FM?3ÄA
ÄM!Ā5L A5!5!FII	@AÄB	FM?3ÄM
ÄQ!Ā5M LQ!5!FII	@QSPLPB	FM?3ÄQ
Ä9!Ā5Q LA!5!FII	@ÄB	FM?3Ä9
Ä:!Ā5Q L:!5!FII	@B	FM?3Ä:
5!Ā5Q AP!5!FII	Ā5Ā	FM?3 5
Ä!Ā59 AP!5!FII	@ASLLQB	FM?3 Ä
!Ā59 A:!5!FII	Ā5Ā	FM?3
P!Ā5:ÄPM!5!FII	ĀSPÄQĀ	FM?3 P

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

6. SDG&E-09-R (Exh 134) - ELECTRIC DISTRIBUTION CAPITAL

L!Ā5: QÀ!5!FII	Ā5Ā	FM?3 L
A!Ā5: QL!5!FII	Ā5Ā	FM?3 A
M!Ā5: QM!5!FII	ĀAÀĀ	FM?3 M
Q!ĀÀ5 MM!5!FII	@5LB	FM?3 Q
9!ĀÀ5 Q5!5!FII	@LQB	FM?3 9
:!ĀÀ5 Q !5!FII	Ā5Ā	FM?3 :
P5!ĀÀÀ LL!5!FII	Ā5Ā	FM?3P5
PÀ!ĀÀÀ AQ!5!FII	@L B	FM?3PÀ
P !ĀÀÀ A:!5!FII	Ā5Ā	FM?3P
PP!ĀÀP A5!5!FII	@ÀB	FM?3PP
PL!ĀÀP M5!5!FII	@ B	FM?3PL
PA!ĀÀP MP!5!FII	Ā5Ā	FM?3PA
PM!Ā:Q L9!5!FII	@SMPQB	FM?3PM

CHAPTER 2A6-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÄ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /X/96ÀB9!"B,6ÀBCD6BĀE!9 SB6 X
Witness: Jenkins, John D.

CAPITAL EXPENDITURES

Project: 6&8')?#))#+'NO/Ä9!"&#P%'!H&+Q%(*)
Budget Code: 33433M3M CC

SDG&E Position: 6L#)! (8*%=+&A!+$! @&+Q%(*)!(+P%&)! *&8')?#))#+'! @&+Q%(*)!R#*L! 8! S#)*&#T1*#+'! (+?@+'%'* M 6L%! S#)*&#T1*#+'!(+)*)! 8&%! #'(>1S%S! #'! , "-./ U)! 67234 5!-Ä9! $+&%(8)*)!8'S! *L%! O/Ä9! (+)*)! 8&%!&%(+P%&%'S&+1=L!*L%! $+&?1>8!&8*%?8J#'=! @&+(%)M 6L%! $+&%(8)*)! $+&!*L#)! (8*%=+&A$+&!234; K!234VK!8'S! 2345!8&%!W4;MVV3! ?#>>#+'K!W4;M;B5!?#>>#+'K!8'S!W43MXXXK!&%)@%(*#P%>AM

/YL#T#*!,"-./:3BK!H8=%!I"I:2V

ORA Position: Z+)*! +$!*L%!6&8')?#))#+' NO/Ä9! "&#P%'!@&+Q%(*)!&%$+&!%>%(*&#A)*%?! &%>#8T#W#*A Ā*L%&!@&+Q%(*)@1&@+)%#'(>1S%! $#&%)!8$%*AK(!+?@>#8'(%K8'S! T>&J%*! T1S=%*! @&+Q%M(*)ĀÄ ! &%P#%R%*S!%!@&+Q%$*%)(&#@*#+$K&%(8)*!?%*L+$K!=+8>)K8'S! (+)*! S&#P%&[+$!%8(L! +$!*L%!4]! @&+Q%(#)! *L#)! @&+=&8?! 8*%=+&AĀĀ ! 8((%@*)!*L%)%! Q)*#$#(8*#+')$+&!, "-./ U)! $+&%(8)*M)! R#*L!8>>+*L%&%>%(*&#)*&#T1*#+@&+=&8?! (8*%=+&#%)ĀĀ ! &%(+??%'S)! *L8*! *L%! 234;!8SQ1)*%S&%(+&S%S8*8 T%!1)%S! $+&! *L%!234;!$+&%(8)*M

/YL#T#*!ĀÄ :XK!H8=%!4<

Settlement: H>%8)%!&%$%&!*+!/YL#T#*! K!@8=%! :;K!)%(*#+'!^/>%(*&#(!"!9!8@#*8>! /Y@%'S#*1&%)_!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!T%*R%%=!+8'#% />%(*&#(!9+?@8'A!8'S!Ā$$#(%!+$!Ä8*%@8A%&! SP+(8*%)M

CHAPTER 2A6-a1

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
334333I334	<H4<X
334323I334	4X3
354<23I334	4HX4N
354<23I33<	2X5
3[4<N3I334	4H53\
3[4;;3I334	5H;3\
3\45X3I334	2HN;4
3\45X3I332	4H;3[
3\45X3I33<	2H4XX
3N42X3I334	4H\XN
3N4X< I334	X2
3N4553I334	52\
434<X I334	4[H4[2
434X3 I33<	2\X
44425 I334	55
4442[I334	X2
424X5 I334	4<3
Total	**39,823**

ORA	2014-2016 Total
334333I334	4H\[2
334323I334	435
354<23I334	4H<44
354<23I33<	4[2
3[4<N3I334	4H5X2
3[4;;3I334	5H2X\
3\45X3I334	2H\[4
3\45X3I332	4H<5[
3\45X3I33<	2H3[<
3N42X3I334	4H[\;
3N4X< I334	3
3N4553I334	5XN
434<X I334	43H<[3
434X3 I33<	\\
44425 I334	4[
4442[I334	2
424X5 I334	3
Total	**30,602**

Difference	2014-2016 Total
334333I334	:4H25<
334323I334	:;;
354<23I334	:23\
354<23I33<	:\;
3[4<N3I334	;;
3[4;;3I334	:4X3
3\45X3I334	:[3
3\45X3I332	:;3
3\45X3I33<	:\2
3N42X3I334	:[X
3N4X< I334	:X2
3N4553I334	<4
434<X I334	:5H\32
434X3 I33<	:4N[

44425 I334	:;N
4442[I334	:X3
424X5 I334	:4<3
Total	**-9,221**

Settlement	**2014-2016 Total**
33433I3I GG	<3H532
Total	**30,602**

CHAPTER 2A6-a2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: G%R!E1)#'%))!98@#*8>!H&+Q%(*)
Budget Code: 33232M3M CC

SDG&E Position: O+&%(8)*%$8@#*8%Y@%'S#*1&%)!*L#)! (8*%=+&%$+&%A%8&)234; K 234VK!8'S! 2345!
8&%!WV]MVB2!?#>>#+'K!WX3M5V<!?#>>#+'K!8'S!W]4MB52%(#*P%*K!I%)@

/YL#T#*!,"-./:3BK!H8=%!I"I:X5

ORA Position: ĀÀ ! #)! ' +*! &%(+??%'S#'=! *L8*! 8'A! +$! ,"-./)! @&+@+)%$8@#*8>@&Q%(*)!T%!
%>#?#'8*%!B D')*%8SK!ĀÀ ! L8)! #'(+&@+&8*%$8SQ1)*%&%(+&S%234;! S8*8! 8'S!
&%P#)%$1%!@&+@+)%$8Y@%'S#*1&%)!&%$>%!L%!>#'J! T%*R%%'=&+))! ?%*%&)%*)!
8'S! $+&%(8)*)$+&%(1)*+?%&! S&#P%'8@#*8>@&+Q%(*)!N! 8! >#'J8=%!#)! utilized! TA!
+*L%&!%'%&=A!1*#>#*#%)K!8'S!?8J%)!>+=#(8>!)%')%M!

/YL#T#*!ĀÀ :5K!H8=%!25

Settlement: H>%8)%!&%$%&!*+!/YL#T#*! K!@8=%! :;K!)%(*#+'!^/>%(*&#(!9+?@8'A!8'S!
/Y@%'S#*1&%)_!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!T%*R%%'=&+))! ?%*%&)%*)!
/>%(*&#(!9+?@8'A!8'S!Ā$$#(%!+$!Ä8*%@8A%&! SP+(8*%)M

CHAPTER 2A6-a2

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
332323I334	4<H2N<
3323;3I334	X34
3323;3I332	4<H;3\
332443I334	;H;;2
332443I332	4HX<<
3324X3I334	\X\
3324X3I332	4H;;2
332453I334	[\3
332453I332	<H5;4
3324[3I334	[H32[
3324[3I332	2\HX;\
3324\3I334	\H\\\
3324\3I332	4[HN[4
3324N3I334	44HN;[
3324N3I332	<4HX\N
3322;3I334	4H2X3
3322;3I332	4NH3;\
3322X3I334	NH23<
3322X3I332	4[H2[5
332<X3I334	N5
332<X3I332	45HN34
3225;3I334	4HX5X
Total	**211,207**

ORA	2014-2016 Total
332323I334	5H<N4
3323;3I334	22;
3323;3I332	XHNN4
332443I334	XHN53
332443I332	2H3X5
3324X3I334	[<4
3324X3I332	4H22\
332453I334	<<4
332453I332	4HXX3
3324[3I334	<H2;3
3324[3I332	4<H45X
3324\3I334	;H2<5
3324\3I332	\HX5;
3324N3I334	;HXN2
3324N3I332	42H4;2
3322;3I334	NNN
3322;3I332	4XH224
3322X3I334	4<H5;<
3322X3I332	2XH53N
332<X3I334	N[
332<X3I332	4[H3[X
3225;3I334	4H4;;
Total	**144,189**

Difference	2014-2016 Total
332323I334	:5HN32
3323;3I334	:2[[
3323;3I332	:[H;4[
332443I334	4HX4\

CHAPTER 2A6-a2

332443I332	X2<
3324X3I334	:42[
3324X3I332	:24;
332453I334	:;;N
332453I332	:2H3N4
3324[3I334	:<H[\[
3324[3I332	:4XH<\<
3324\3I334	:;H5X2
3324\3I332	:NH;3[
3324N3I334	:[H<XX
3324N3I332	:4NH;;[
3322;3I334	:2X4
3322;3I332	:<H\2[
3322X3I334	;H;;3
3322X3I332	\H<<<
332<X3I334	4
332<X3I332	4[;
3225;3I334	:;24
Total	**-67,018**

Settlement	**2014-2016 Total**
33232I3I GG	4[3H5<\
Total	**170,638**

CHAPTER 2A6-a3

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: Ä%>#8T#>#*AND?@&+P%?%'*)!98@#*8>!H&+Q%(*)
Budget Code: 3323<M3M CC

SDG&E Position: 91)*+?%&U! %Y@%(*8*#+'!R#*L!&%=8&S!! 8P8#>8T#>#$A!%&P#(%!*#'1%! *+! T%!S&#P%'!
1@!TA! R#S%)@&%8$%! +$! (+?@1*%&)8'S! +*L%&%>%(*&+'#(%P#(%)M"-./! L8)!
T%%'!@&+8(*#P%!P%&!L%!@8)*!R+! S%(8S%)#'! *&A#'=!*+! 8SS&%))!L#)! #(&%8)%S!
%Y@%(*8*#-8'S! 8=#'=! #'$&8)*&1(*1&%)1%)M!L%! $+&%(8)*)!$+&!L#)! (8*%=+&A$+&!
234; K! 234VK! 8'S! 2345!8&%!]4M];]! ? #>>#+'K!M32MB<;?#>>#+'K8'S! VK;M;2X!?#>>#+'K!
&%)@%(*#P%>AM

/YL#T#*!,"-./:3BK!H8=%!I"I:22

ORA Position: ĀÀ ! #)! ' +*! &%(+??%'S#'=! *L8*! 8'A! +$! ,"-./ U! @&+@+)%(S!@#*8>!@&Q%(*)!T%!
%>#?#'8*%!S!D')*%8SK!ĀÀ ! L8)! #'(+&@+&8*%S!SQ1)*%&%(+&S%S!234;! S8*8! 8'S!
&%P#)%S!L%!@&+@+)%&!Y@%'S#*1&@8**%&')!+! (+'$+&?! *+! *L%! '%R! (+?@>%*#+'!
S8*%)!*L8*!R%&%!@&+P#S%S!TA!,"-./M

/YL#T#*!ĀÀ :5K!H8=%!<<

Settlement: H>%8)%!&%$%&!*+!/YL#T#*! K!@8=%! :;K!)%(*#+'!^/>%(*&#(!9+?@8'A!8'S!Ā$$#(%!+$!Ä8*%@8A%&! SP+(8*%)M
/Y@%'S#*1&%)_!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!T%*R%%!-8'S!
/>%(*&#(!9+?@8'A!8'S!Ā$$#(%!+$!Ä8*%@8A%&! SP+(8*%)M

CHAPTER 2A6-a3

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
3323<3I334	;H5N\
332253I334	2[H\4N
3322[3I334	44H42;
332<33I334	<NH<N<
332<53I334	44HX<2
3425N I334	44H2[5
352X;3I334	4H4X\
352533I334	NH3N<
3\4523I334	2HX32
3\254 I334	\\;
43254/I334	<4H;45
43254/I332	XHX<2
442;[3I334	2HX52
442543I334	<H\;;
4242X3I334	4H\5;
42255 I334	NH[N2
42255 I332	4H[45
4<2;2YG334	45H[52
4;2;<3G334	4;EP;;
4;2;<3G332	2EPP5
Z<2;33G334	<4E23Z
Z;2;43G334	P53
ZZ2R23G334	4UE<U<
Total	**259,209**

ORA	2014-2016 Total
3323<3G334	<ER;U
332253G334	2<E4ZU
3322U3G334	43E4;P
332<33G334	<;E2R5
332<53G334	42E;43
3425Z G334	44E2U5
352P;3G334	UZ;
352533G334	PEZZU
3R4523G334	2E35R
3R254 G334	RR;
43254/G334	23EZ<U
43254/G332	<E5RU
442;U3G334	2EP52
442543G334	<ER;;
4242P3G334	4ER5;
42255 G334	ZEUZ4
42255 G332	4EU4U
4<2;2YG334	45EU52
4;2;<3G334	4;EP<Z
4;2;<3G332	2EP54
Z<2;33G334	2<E<25
Z;2;43G334	;24
ZZ2R23G334	44EUPP
Total	**218,670**

Difference	2014-2016 Total
3323<3G334	:RP4
332253G334	:;E522

CHAPTER 2A6-a3

3322[3I334	:N[N
332<33I334	:XH43[
332<53I334	\[\
3425N I334	3
352X;3I334	:<5;
352533I334	:<H3N5
3\4523I334	:;<;
3\254 I334	3
43254/I334	:43H;[N
43254/I332	:4H\;X
442;[3I334	3
442543I334	3
4242X3I334	3
42255 I334	:4
42255 I332	4
4<2;2YG334	3
4;2;<3G334	:P
4;2;<3G332	P
Z<2;33G334	:UERR<
Z;2;43G334	:4<Z
ZZ2R23G334	:PE54R
Total	**-40,539**

Settlement	**2014-2016 Total**
3323<G3G II	2<2ER<R
Total	**232,838**

CHAPTER 2A6-a4

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: O&8'(L#)%!98@#*8>!H&+Q%(*)
Budget Code: 3323VM3M CC

SDG&E Position: 6L#)! (8*%=+&A!$!@&+Q%(*)! &%01#&%!S!@%&$+&?!#(#@8>!P%!&%8S!*+! 1'S%&=&+1'S! (+'P%&)#+'! R+&J!+&!R+&J!#'! 8((+&S8'(%! R#*L!,"-./ U! $&8'(L#)%!B=&%%?%'*)M!L%! *R+! (8*%=+&#%)!$! @&+Q%(*)! *L%! O&8'(L#)%! 98*%=+&AB&%!*L+)%! S%P+*%S!+! (+'P%&)#+'! +$!+P%&L%8S#)*&#T1*#+)A)*%?)! *+! 1'S%&=&+1'SB'S!)*&%%*!&!L#=LR8A! &%>+(8*#+')S1%!*+! #?@&+P%?%'*)!A! =+P%&'?%'*8>!8=%'(#%)M!'-./ ! L8)! 1)%S!8! $#P%A!%8&8P%&8=%!+! S%P%>+@&%(8)*)W 4MX5;? #>>#+8! A%8&8+&!234; K!234VK!8'S! 2345M

/YL#T#*!,"-./:3BK!H8=%!"I:4X

ORA Position: ĀÀ ! #)! ' +*! &%(+??%'S#'=! *L8*! 8'A! +$! ,"-./ U! @&+@+)%(B!@#*8>!@&Q%(*)!T%! %>#?#'8*%!B')*%8SKĀÀ ! L8)! #(+&@+&8*%B!SQ1)*%&%(+&S%234;!S8*8!M ĀÀ ! #)! &%(+??%'S#'=! O&8'(L#)%!(8@#*8>%Y@%'S#*1&%)! W2BMB4]? #>>#+#'! 234; K! 234VK! 8'S!2345M

/YL#T#*!ĀÀ :5K!H8=%!24

Settlement: H>%8)%!&%$%&!*+!/YL#T#*! K!@8=%! :;K!)%(*#+'!^/>%(*&#(!9+?@8'A!8'S!Ā$$#(%!+$!Ä8*%@8A%&! SP+(8*%)M

CHAPTER 2A6-a4

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
3323X3I334	2H[4\
3323X3I332	4XHX4N
332433I334	<NH3[X
3324<3I334	5[HN\3
Total	**125,292**

ORA	2014-2016 Total
3323X3I334	4HN3X
3323X3I332	43H\\4
332433I334	2XH34[
3324<3I334	X4HNX4
Total	**89,754**

Difference	2014-2016 Total
3323X3I334	:\4<
3323X3I332	:;H5<\
332433I334	:4;H3X\
3324<3I334	:45H32N
Total	**-35,538**

Settlement	2014-2016 Total
3323XI3I GG	44<H;;5
Total	**113,446**

CHAPTER 2A6-a5

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: ELECTRIC DISTRIBUTION TOOLS/EQUIPMENT
Budget Code: 33235I3I ZZ

SDG&E Position: 6K%!$+&%(8)*)!$+&!>%(*&#(!#)*&#N1*#+6++>)!/01#@?%'*!$+&!234; F!234SF!8'M! 2345! 8&%!O4I<]2! ?#>>#+'F!O4I<]2! ?#>>#+'F!8'M! O4I<]2! ? #>>#+'F!%)@%#(T%>A6K#)! #! 8'! +'=+#'=! project! *K8*!#! %Q@%(*%M!(+'*#'1%! *K&+1=K!K%!6%)*! 7 %8&!6K#)! N>8'!%*! project! #! &%01#&%M! @!&(K8)%!'%L! %>%(*&#(!#)*&#N1*#+'+>)! 8'M! %01#@?%'*! &%01#&%M! $#%>M@%&)+"%>!*+! #')@%(*F!+@%&8*%8!M! ?8#'*8#'! *K%! %>%(*&#(! M#)*&#N1*#+'!)A)*%?I

Exhibit SDG&E-09, Page JDJ-57

ORA Position: 6K%!&%(+&M%)!@%'M#'=!$+&!234<!8'M! 234;! #)!N%>+L!K%!$+&%(8)*!%T%>#! 234S!8'M! 2345I! B*!#)! &%8)+'8N>%!+! 8))1?%! *K8*! *K%)%$>1(*18*#+')!8&%(+')#)*%'*! L#*K!*K%! K#)*+&#(8>)@%'M#'=!@8**%&')!6K%&%$+&#%F! &%8)+'8N>%!+! 8M+@*!*K%! adjusted &%(+&M%)!234;! M8*8!$+&!*K%!234;!$+&%(8)! ĀÀ V)! &%(+??%'M8*#+'!#)! O4I3!?#>>#+'! N%>+L!"-./V)! &%01%)*!"-./V)! &%01%)*)!O4I;! ?#>>#+'!%8(K! A%8&$+&!234S!8'M! 2345I! ĀÀ ! 8((%@*)!*K%)%$+&%(8)*)!N%(81)%!*K%A!$+>>+L!*K%!@8**&! +$!K#)*+&#(8>!)@%'M#'=!

/QK#N#*!ĀÀ :]F!R8=%!4;

Settlement: Please refer to Exhibit A, page A-4, section "Electric Distribution Capital /Q@%'M#*1&%)W!+$!*K%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*L%%'!,8'!'#% />%(*&#(!9+?@8'A!8'M!Ā$$#(%!+$!Ä8*%@8A%&! MT+(8*%)!

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
332353I334	;F445
Total	**4,116**

ORA	2014-2016 Total
332353I334	<F3S2
Total	**3,052**

Difference	2014-2016 Total
332353I334	:4F35;
Total	**-1,064**

Settlement	2014-2016 Total
33235I3I ZZ	<F3S2
Total	**3,052**

CHAPTER 2A6-a6

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: FIELD SHUNT CAPACITORS
Budget Code: 3323[I3I ZZ

SDG&E Position: ,"-./! $+&%(8)*)!CIS[;! ? #>>#+$+&!234; F!CIS[;! ?#>>#+$+&!234SF! 8'M! CIS[;!?#>>#+'! $+&!2345I!

Exhibit SDG&E-09, Page JDJ-28

ORA Position: ĀÀ ! #)! ' +*! &%(+??%'M#'=! *K8*! *K#)! @&+@+)%M(8@#*8>projects! N%!%>#?#'8*%!M Instead, ORA has incorporated adjusted-recorded 2014 data.

/QK#N#*!ĀÀ :5F!R8=%!44

Settlement: Please refer to Exhibit A, page A-4, section "Electric Distribution Capital /Q@%'M#*1&%)W!+$!*K%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*L%%'!,8'!'#% />%(*&#(!9+?@8'A!8'M!Ā$$#(%!+$!Ä8*%@8A%&! MT+(8*%)I

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
3323[3I334	4F]P2
Total	**1,782**

ORA	2014-2016 Total
3323[3I334	4F52[
Total	**1,629**

Difference	2014-2016 Total
3323[3I334	:4S<
Total	**-153**

Settlement	2014-2016 Total
3323[I3I ZZ	4F52[
Total	**1,629**

CHAPTER 2A6-a7

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: 6Ä G,OĀÄZ/Ä,
Budget Code: 3324;M3M CC

SDG&E Position: 6L%!$+&%(8)*$+&!*L%!6&8')$+&?%&)@&+Q%$#*&!234; K 234VK 8'S! 2345!8&%W4]M2]X!
?#>>#+'K!W4BM4V]!?#>>#+'K
8'S! W23M32B?#>>#+'K&%)@%(*#P%6LAM!$+&%(8)*)!$+&!*L#)! @&+Q%% 8&%zero! N8)%M!
6K#)! project! #! &%01#&%M!@&+T#M%M#)*&#N1*#*8')$+&?%&)!%(%))8&A!*+! +@%&8*%!
8'M! ?8#'*8#'! *K%!%>%(*&#(!#)*&#N1*#)A)*%?I! 6K#)! N>8'H%*project! #! &%01#&%M!
@1&(K8)%! *&8')$+&?%&)F!) 1@@>A#'=!%L! 8'M! &%@>8(%?%'*%01#@?%'*! 8'M!
?8#'*8#'#'=!#'T%'*+&A!8*!%8(K!%>%(*&#(!M#)*&#N1*#+'!)%&%&%!(%'

Exhibit SDG&E-09, Page JDJ-69

ORA Position: C8)%M!+'! *K%!2014 adjusted-&%(+&M%M!8*8FĀÄ ! &%(+??%'M)! 8! 234;! N1M=%*+$!
O42IP!?#>>#!+'C8)%M!+'! *K%!234<!8'M! 234;! &%(+&M%M!8*8F8'M! *K%!$8(*! *K8*! *K%!
&%'M!#'! K#)+&#(8>)@%'M#'=! M+%)! '+*! justify! *K%! &%01%)*%M!234S!N1M=%*F8'!
adjustment! #! L8&&8'*%M!ĀÄ ! &%(+??%'M)! *K8*! *K%!234S!$+&%(8)*!N%!N8)%M!+'!
*K%!234<!%Q@%'M#*1&%K! 234<!%Q@%'M#*1&%&%!? +&%!&%$>%%#T$! K#)*+&#(8>!
)@%'M#'=F8'M!)K+1>M!N%!(+')#M%&%M! N8)%! A%8&$+&! *K%!@1&@+)%+$! 234S!
$+&%(8)*#!+ ĀÄ ! &%(+??%'M)! 8! 234S!J8*%&#8>)(8@#*8%Q@%'M#%!&$+&%(8)*!+$!
O4SI5!?#>>#+'I!ĀÄ !M+%)!'+*!(+'*%)*!*K%!2345!$+&%(8)*I

/QK#N#*!ĀÄ :]F!R8=%!44

Settlement: Please refer to Exhibit A, page A-4, section "Electric Distribution Capital
/Q@%'M#*1&%)W!+$!*K%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*L%%'!,8'!'#%
/>%(*&#(!9+?@8'A!8'M!Ā$$#(%!+$!Ä8*%@8A%&! MT+(8*%)I

CHAPTER 2A6-a7

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
3324;3I334	55H3[5
Total	**66,076**

ORA	2014-2016 Total
3324;3I334	X4H;4<
Total	**51,413**

Difference	2014-2016 Total
3324;3I334	:4;H55<
Total	**-14,663**

Settlement	2014-2016 Total
3324;I3I GG	X[H\<<
Total	**57,833**

CHAPTER 2A6-a8

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: REACTIVE SMALL CAPITAL PROJECTS
Budget Code: 3322PI3I ZZ

SDG&E Position: ,"-./! $+&%(8)*)!O4I;;P! ? #>>#+#'! 234; F! O4I;;P! ?#>>#+'#'! 234SF! 8'M! O4I;;P! ?#>>#+'!#'!2345I

Exhibit SDG&E-09, Page JDJ-29

ORA Position: ĀÀ ! #)! ' +*! &%(+??%'M#'=! *K8*! *K#)! @&+@+)%M(8@#*8>projects! N%!%>#?#'8*%!M Instead, ORA has incorporated adjusted-recorded 2014 data.

/QK#N#*!ĀÀ :5F!R8=%!44

Settlement: Please refer to Exhibit A, page A-4, section "Electric Distribution Capital /Q@%'M#*1&%)W!+$!*K%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*L%%'!,8'!'#% />%(*&#(!9+?@8'A!8'M!Ā$$#(%!+$!Ä8*%@8A%&! MT+(8*%)I

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
3322P3I334	;F<;;
Total	**4,344**

ORA	2014-2016 Total
3322P3I334	SFS5]
Total	**5,567**

Difference	2014-2016 Total
3322P3I334	4F22<
Total	**1,223**

Settlement	2014-2016 Total
3322PI3I ZZ	SFS5]
Total	**5,567**

CHAPTER 2A6-a9

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÄ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: Z8'S8*%S!H&+=&8?)
Budget Code: 3322BM3M CC

SDG&E Position: Z8'S8*%S! @&+Q%(8)&%'!L+)%! &%01#&%?%'*!ÄÀ! 9HF9! 8'S! +*L%&&%=1>8*&A!8=%'(#%)M!
Z8'S8*%S! @&+=&8?)!L%>@@&+?+*%@1T>#(!8$%*A8'S! %?@>+A%)%&$%AMD! 8SS#*#+'K!
L%)%! @&+=&8?)! @&+%(*!,"-./ U)! (8@#*8>!#'P%)*?%'*)! +$! +P%&L%8SB'S!
1'S%&=&+1'S! S#)*&#T1*#+'$8(#>#*#%)K8#'*8#'! 018>#*A!+$!) %&P%(! *+! , "-./ U)!
(1)*+?%&)K!8'S! 8P+#SS%=&8S8*#+!$!&%>#8T#>8*1A!*+! 8=#'=! %%(*&#(1A)*%?)M!6L%!
$+&%(8)*)$+&!*L#)!(8*%=+&A$+&!234; K!234VK!8'S! 2345!8&%W<XM]X!?#>>#+'K!]M4;]!
?#>>#+'K!8'S!W<BM35<K!&%)@%(*#P%>AM

/YL#T#*!,"-./:3BK!H8=%!I"I:4]

ORA Position: Z+)*! +$! *L%!8(*#P#*#%#)! *L%!Z8'S8*%S!)1T(8*%=+&#%)8&%!@%&&%%S! $+&!)8$%*A!
@1&@+)%)'S! &%=1>8*+&&A!01#&%?%'*)ÄÀ! &%(+??%'S)! *L8*! *L%!8SQ1)*%S234;!
Z8'S8*%S! (8@#*8%Y@%'S#*1&%&%(8)*T%!8S+@*%SÄÀ! 8((%@*)!*L%!(+?@8'A U)!
$+&%(8)*)$+&! 234V!8'S! 6%)*! 7%8&!2345!$+&!*L#)! @&+=&8?!(8*%=+&A!K8)%S! +'! #*)!
&%P#%RM

/YL#T#*!ĀÄ :XK!H8=%!43

Settlement: H>%8)%!&%$%&!*+!/YL#T#*! K!@8=%! :;K!)%(*#+'!^/>%(*&#(!"!#)8@#*8>!
/Y@%'S#*1&%)_!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!T%*R%%=!+8'!#%
/>%(*&#(!9+?@8'A!8'S!Ā$$#(%!+$!Ä8*%@8A%&! SP+(8*%)M

CHAPTER 2A6-a9

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
3322N3I334	25H3[3
332\N3I334	<5HN\X
342NX3I334	N35
4325X3I334	;HN<;
\[2<23I334	;5H4\\
Total	**115,083**

ORA	2014-2016 Total
3322N3I334	25H[54
332\N3I334	<3H424
342NX3I334	52;
4325X3I334	;H[2;
\[2<23I334	;;H3NN
Total	**106,329**

Difference	2014-2016 Total
3322N3I334	5N4
332\N3I334	:5H\5;
342NX3I334	:2\2
4325X3I334	:243
\[2<23I334	:2H3\N
Total	**-8,754**

Settlement	2014-2016 Total
3322NI3I GG	435H<2N
Total	**106,329**

CHAPTER 2A6-a10

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÄ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: C+(8>!/'=#'%%&#'=!H++>!:!/"!H++>
Budget Code: 33B34M3M CC

SDG&E Position: 6L%!$+&%(8)*)$+&!L%!C+(8>!/'=#'%%&#'=!:! />%(*&#('!#)*&#T1*#+'[/"\! H++>!$+&!234;K! 234VK! 8'S! 2345!8&%! W[;MB]X!?#>>#+'K!WB<M5]]!?#>>#+'K!8'S! WB2MVB!?#>>#+'K! &%)@%(*#P%>AM!

6L%!C+(8>!/'=#'%%&#'=!:! /"! H++>!(+')#)*)! +$!H>8"%&)K!' %)#='%&!)8'S! /'=#'%%&)K! 8'S!)1@@+&@%&)+"%>RL+! &%)%8&(L&K!alyze,! 8'M! M%)#='!*K%!$8(#>#*#%)%M%M!+!)%&T%(!1)*+?%&)!6K%)%!@%&)+')!8MM&%)!)!K%!%'=#'%%&#'=%%M)!$+& '%L!)%&T#(%)F! $8(#>#*#%)&%>+(8*#+')F! +T%&K%8M!1'M%&=&+1M (+' T%&)#+') F! (8@8(#*AF!8'M! reliability projects.

Exhibit SDG&E-09, Page JDJ-83

ORA Position: 6K%!K#)*+&#(8(>!)*)! $+&!233[:2342! $+&!"! R++>!8(*#T#*#%)K+L! *K#)!) 1N! (8*%=+&)W (+)*)! L%&%8N+1*! 4PIS%! +$! *K%!"N8)#)! +$! $+&%(8)*W(!+)*) I! 6K%!234<!(+)*)! L%&%! 8N+1*!2SI] %! +$!*K%!'N8)#)! +$!$+&%(8)*W(!+)*) I! 6K%!2SI] %! $#=1&%&!! *K%B))1?@*#+'! 1)%M! NA! , "-./! $+&!#*)! 234;:2345!$+&%(8)*)! ĀÄ ! 8((%@*)! *K%! company's ?%*K+M!*+! $+&%(8)*!K%!+T%K%8M@++>)N1M=%*!N1*! &%(+??%'M)! *K8*! *K%!234;! budget be based on the adjusted-recorded costs.

/QK#N#*!ĀÄ :]F!R8=%!5

Settlement: Please refer to Exhibit A, page A-4, section "Electric Distribution Capital /Q@%'M#*1&%)W!+$!*K%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*L%%'!-8)!'#% />%(*&#(!9+?@8'A!8'M!Ā$$#(%!+$!Ä8*%@8A%&! MT+(8*%)I

CHAPTER 2A6-a10

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	**2014-2016 Total**
33N343I334	2[4H25\
Total	**271,268**

ORA	**2014-2016 Total**
33N343I334	24XHN[[
Total	**215,977**

Difference	**2014-2016 Total**
33N343I334	:XXH2N4
Total	**-55,291**

Settlement	**2014-2016 Total**
33N34I3I GG	2<XH5;X
Total	**235,645**

CHAPTER 2A6-a11

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: C+(8>!/'=#'%%&#'=!H++>!:!,1T)*8*#+'!H++>
Budget Code: 33B3;M3M CC

SDG&E Position: 6L%! $+&%(8)*)!$+&!*L%!C+(8>!/'=#'%%&#'=! :! , 1T)*8*#+'! H++>!$+&! 234; K! 234VK!8'S! 2345!8&%!W4VM<2]? #>>#+'K!4VM4;X? #>>#+'K!S! WXM3;V?#>>#+'K&%)@%(*#P%6LM! C+(8>!/'=#'%%&#'=! U! ,1N)*8*#+'! R++>!(+')#)*)! +$!*K%!@++>+$!@8'%&)F!M%)#='%&)! 8'M! %'=#'%%&)B'M!)1@@+&@%&)+"%>LK+! &%)%8&(KB'8>AW%K!P! P%)#='! *L%! $8(#>#*#%)!'%%P%P!*+!)%&T%!(1)*+?%&)M

/XL#N#*!,"-./:3BK!H8=%!I"I:RO

ORA Position: Y+&!*L%!,1N)*8*#+'! H++>!KĀÀ ! P#P!+*! @%&$+&&?!ZN8)#)!+$!$+&%)8[! 8'8>A)#)!MĀÀ 8((%@*)!,"-./ \)! 8))1?@*#+'! +$! 2;MO@%&(%'*!+$! *L%!ZN8)#)!+$! $+&%(8)*! $+&!*L%! P%T%>+@#!L=%!,1N)*8*#+'! H++>!$+&%(8)*!K!#'(%! 2;MO@%&(%'*!#! T%&A(>+)%!*+! *L%! 234;! &%(+&P%(P!)*! P8*8MY+&!234; K!ĀÀ ! 1)%)! *L%!234;! ,1N)*8*#+' ! H++>!&%(+&P%P! (+)*) MĀÀ ! *L%'! 1)%)! *L%!234;! &%(+&P%P!8*8!8)! *L%!) *8&*#'=!@+'# $+&!#)! 234O! $+&%(8)M!6L#)! &%(+??%'P%P! N1P=%*V#>>N%!T%&A(>+)%!*+! *L%! ,1N)*8*#+'! H++>! 234O!$+&%(8)*
L8!V+1>P!&%)1>$&+?! 8! ZN8)#)!+$!$+&%(8)*[8'8>A)#)!MĀ +*L%!&V+&P)KĀÀ ! 8((%@*)! ,"-./\ )! ?%*L+P! +$! $+&%(8)*#'=KN1*! P+%)! '+*! &%@>#(8*%!B*! $+&%(8)*! ? %*L+P! L%&%M!ĀÀ !8((%@*)!,"-./\)!2345!$+&%(8)*M

/XL#N#*!ĀÀ :SK!H8=%!S

Note: ĀÀ ! 8((%@*)! *L%!]Ä%(8>(1>8*%PĀÀ ! Y+&%(8)*]! @&%)%'*%#!! /XL#N#! ,"-./ :23BK! H8=%! I"I:<5M!!ĀÀ ^)!1@P8*%P!$+&%(8)*!#)!*L%!$+>>+V#'=_

234;!`!QRK;4;
234O!`!Q43K552
2345!`!Q42KO;O

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :;K!)%(*#+'!Z/>%(*&#(!"!9!@#'3>!
/X@%'P#*1&%)[!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*V%%!-!8'!%
/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

CHAPTER 2A6-a11

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33N3;3I334	<[HX23
Total	**37,520**

ORA	2014-2016 Total
33N3;3I334	2<H\[<
Total	**23,873**

Difference	2014-2016 Total
33N3;3I334	:4<H5;[
Total	**-13,647**

Settlement	2014-2016 Total
33N3;I3I GG	<3H535
Total	**30,606**

CHAPTER 2A6-a12

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: "%@8&*?%'*!ĀP%&L%8S!H++>
Budget Code: 33B3VM3M CC

SDG&E Position: 6L%! $+&%(8)*)!$+&!*L%!"%@8&*?%'*ĀP%&L%8S!H++>!$+&!234; K!234VK!8'S! 2345!8&%! W<M<4B#>>#+'K!W<MX2X#>>#+'K!8'S! W M4<B#>>#+'K!&%)@%(*#A%>" %@8&*?%'*! ĀP%&L%8S!8&%!*L+)%! (+)*)! $+&!)1@%&P#)#+'K!S! 8S?#'#)*&8*#+'!+$ (&%R)!#'! *L%! ,"-./! 9+')*&1(*#+'! 8'S! Ā@%&8*#+'![9.Ā\! S#)*&#(!M!"%@8&*?%'*!ĀP%&L%8S#)! (L8&=%S$+&!%Y@%')%)!*L8*! 8&%'!+*! 8**&#T1*8T>%!+'%! @8&*#(!8&!&+Q%(!*K! T%'%$#*! ?8'A!@&+Q%(*)K!+&!*L%!9+')*&1(*#+'!8'S!Ā@%&8*#+'![9.Ā\!S#)!8&8(!RL+>%M

/YL#T#*!,"-./:3BK!H8=%!I"I:]5

ORA Position: O+&!*L%!"%@8&*?%'*ĀP%&L%8S!H++>)KĀÀ ! 1)%)! 8'! 8@@&+8(!8%'*#8>!*+! *L%!+'%! 1)%S!$+&!*L%!1T)*8*#+'! H++>!6L%!234;! 8'S! 234V!$+&%(8)*)!8&%T8)%S!+'! *L%!234;! &%(+&S%S!)*)M! O+&!2345K!ĀÀ ! 8((%@*)!,"-./ U! $+&%(8)*)!$+&!*L#!)1T(8*%=+&!M =8#'K! ĀÀ ! 8((%@*)! ,"-./ U! $+&%(8)*!? %*L+S!8)! &%8)+'8T>%K!T1*! *L%! ĀÀ ! $+&%(8)*!8?+1'*)! @&%)%'*%S!! *L#)!*%)*#?+'A! 8&%! +*! T8)%S!+'! *L8*! ? %*L+SM!L%! @%&(%'*8=%)!$!*L%!T8)%)! +$!*L%!$+&%(8)*)!$+&!*L%!"%@8&*?%'*ĀP%&L%8S!H++>)!#! 4M<@%&(%'*@%&(%'*!L%)%! P8>1%)!8&%!&%8)+'8T>%!8)! *L%A! &%$>%(*L%! 234;! 8SQ1)*%S:&%(+&S%S!(+)*!S8*8M

/YL#T#*!ĀÀ :XK!H8=%!]

Note: ĀÀ ! 8((%@*)! *L%! YÀ%(8>(1>8*%@!ĀÀ ! S+&%(8)*Y!@&%)%'*%S!! /VP#U#*!, "-./ :23N!H! F8=%! I"I:<5M!!ĀÀ ^)!1@P8*%P!$+&%(8)*!#)!*L%!$+>>+V#'=_

234;!`!Q2K<S4
234O!`!Q<K323
2345!`!Q<K;5;

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :;K!)%(*#+'!Z/>%(*&#(!"!9*%@#'!8>!
/X@%'P#*1&%)[!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*V%%+,8'!8#%
/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

CHAPTER 2A6-a12

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33N3X3I334	44H4\X
Total	**11,185**

ORA	2014-2016 Total
33N3X3I334	\H\\4
Total	**8,881**

Difference	2014-2016 Total
33N3X3I334	:2H<3;
Total	**-2,304**

Settlement	2014-2016 Total
33N3XI3I GG	43H2<[
Total	**10,237**

CHAPTER 2A6-a13

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: 9+'*&8(*! S?#'#)*&8*#+'!H++>
Budget Code: 33B35M3M CC

SDG&E Position: 6L%!$+&%(8)*)$+&!L%!9 ! H++>!@&+Q%(*&234; K!234VK!8'S! 2345!8&%W MB4]!?#>>#+'K! WVMXB?W+>#+'K8'S! W5M;;X!?#>>#+'K8%)@%(*#P%&AM! 9 ! @++>(+')#)*)! +$! *L+)%! %Y@%')%)! %(%))8&A!$+&!*L%! 8S?#'#)*&8*#+'!+$! @&+Q%(*)!L8*! 8&%!@%&$+&?%T5A! (+'*&8(*+&)! $+&!"-./M! 6L%!%Y@%')%)!*+! *L#)! @++>!(+')#)*! +$!>8T+&!$+&!9 +'*&8(*! S?#'#)*&8*+&)!8'S!)1@@+&*@%&)+"%>K8)! R%>>8)! *L%! 8))+(#8*%S! '+' :>8T+&!)1@@+&*!(+)*)!)1(L!8)!+$$#(%!8'S!$#%>S!)1@@>#%)M

/YL#T#*!,"-./:3BK!H8=%!"I:]]

ORA Position: O+&!*L%!9+'*&8(*! S?#'#)*&8*#+'!H++>)KĀÀ ! 1)%)! 8'! 8@@&+8(!#S%#(8>! *+! *L%! +'%! 1)%S!$+&!*L%!,1T)*8*#+'! H++>M!*L%!234;! 8'S! 234V!$+&%(8)*)!8&%T8)%S!+'! *L%! 234;! &%(+&S%S!+)*)M! O+&! 2345K! ĀÀ ! 8((%@*)! ,"-./ U! $+&%(8)*)! $+&! *L#)!)1T(8*%=+&!M! =8#'K! ĀÀ ! 8((%@*)!,"-./ U! $+&%(8)*? %*L+S!8)! &%8)+'8T>%KT1*! *L%!ĀÀ ! $+&%(8)*8?+1'*)! @&%)%'*%8! *L#)! *%)*#?+'A! 8&%! +*! T8)%S! +'! *L8*! ?%*L+S M! 6L%! @%&(%'*8=%)!+$! *L%! T8)%)! +$! *L%! $+&%(8)*)! $+&!*L%! 9 +'*&8(*! S?#'#)*&8*#+'!! H++>)! #! 2M2@%&(%'*@%&(%'*M!L%)%!P8>1%)!8&%!&%8)+'8T>%!8)! *L%A!&%$>%(*!*L%!234;!8SQ1)*%S:&%(+&S%S!(+)*!S8*8M

/YL#T#*!ĀÀ :XK!H8=%!]

Note: ĀÀ ! 8((%@*)! *L%! YÀ%(8>(1>8*%ĀÀ ! S+&%(8)*Y!@&%)%'*%6! /VP#U#*!, "-./ :23NH! F8=%! I"I:<5M!!ĀÀ ^)!1@P8*%P!$+&%(8)*!#)!*L%!$+>>+V#'=_

234;!`!Q<K5SS
234O!`!Q;KS;S
2345!`!QOK;3;

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :;K!)%(*#+'!Z/>%(*&#(!"!9 8*@#'!8>!
/X@%'P#*1&%)[!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*V%%+,8'!8#%
/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

CHAPTER 2A6-a13

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33N35 I334	4[H453
Total	**17,160**

ORA	2014-2016 Total
33N35 I334	4<H\34
Total	**13,801**

Difference	2014-2016 Total
33N35 I334	:<H<XN
Total	**-3,359**

Settlement	2014-2016 Total
33N35I3I GG	4XHN4N
Total	**15,919**

CHAPTER 2A6-a14

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: MIRA SORRENTO 138/12KV SUB & C1442 T0 46
Budget Code: 322O2M3M CC

SDG&E Position: ,"-./!$+&%(8)*)!Q42M24R!?#>>#+'!#'!234;K!Q3!#'!234OK!8'P!Q3!2345M

/XL#N#*!,"-./:3BK!H8=%!I"I:<3

ORA Position: ĀÀ ! #)! '+*! &%(+??%'P#'=! *L8*! *L#)! @&+@+)%P!@#*8>project! N%! %>#?#'8*%M!
Instead, ORA has incorporated adjusted-recorded 2014 data.

/XL#N#*!ĀÀ :5K!H8=%!44

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :;K!)%(*#+'!Z/>%(*&#(!9%@#N8>!
/X@%'P#*1&%)[!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*V%%+;!8'!8%
/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
322O23M334	42K24R
Total	**12,218**

ORA	2014-2016 Total
322O23M334	5KS;S
Total	**6,747**

Difference	2014-2016 Total
322O23M334	:OK;S4
Total	**-5,471**

Settlement	2014-2016 Total
322O2M3M CC	5KS;S
Total	**6,747**

CHAPTER 2A6-a15

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: ,8>*!9&%%J!.!G%R!9#&(1#*)
Budget Code: 322V]M3M CC

SDG&E Position: 6L#)! @&+Q%(!*!8S! 8! <N<4N46!+?@>%*#+!S8*%M!"-./!)1T)%01%'*>A&%P#)%S!L#)!*+!
*L%!*L#&S!018&*%&!+$!2345M

/YL#T#*!,"-./:3BK!H8=%!I"I:<4

ORA Position: ĀÀ ! S#S!+*! 1)%!*L%!&%P#)%S!8*%@&+P#S%S!, "-./M! ĀÀ U)! &%8)+!! $+&S%P#8*#'=!
$&+?!*L%!&%P#)%S!8*%L8)! *+!S+!R#*L!*L%!8(*!*L8*!*L#)!@&+Q%(%01#&%8)! H%&?#8+!
9+')*&1(*! [H69\! T%$+&%L%! @&+Q%(*8'! T%=#'M!L%! 9+??#))#+' U)! 98>#$+&'#8!
/'P#&+'?%'*8>! Quality! (*! (CEQA)! *%8?! L8)! #$+&?%P! ĀÀ ! *L8*! *L%! P&8$*!
/'T#&+'?%'*8>! D?@8(*Ä%@+&(!E!R)! V#>>+*! N%!@1N>#)L%!P#>!8*%)!1??%&! +$!*L#)!
A%8&!$!+>>+V%!A! 2;! ?+'*L)! +$! (+')*&1(*#+'! *L8*! V+1>P!N%!(+?@>%*%P#'! 234SM!
6L%&%$+&%!%!L#)!)#'=>%!project,! ĀÀ ! #! 1)#'=! 8! P#$$%&%!+?@>%*#+!8*%!K!8?%>A!
I1>A!+$!234SM!ĀÀ ! L8)! 8))1?%P! *L8*! %X@%'P#*1&%! 234O!V#>>!N% *L%) 8? % 8) !
234; K!)#'(%! *L%!H69! V#>>+*! N%!#))1%P!Y+&!2345K!ĀÀ ! #! 8))1?#' =! *L8*!, "-./!
V#>>!@%'P!VL8*! #! L8P! N1P=%*%P!+&!234O!M!>>!&%?8#'#'=!(+)*)! V#>>!N%!(+?@>%*%P!
234SM

/XL#N#*!ĀÀ :5K!H8=%!42

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :;K!)%(*#+'!Z/>%(*&#(!9+?@8'A!
/X@%'P#*1&%)[!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*V%%!-;!-!%
/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
322OR3M334	SKRRB
Total	**7,889**

ORA	2014-2016 Total
322OR3M334	SKO2<
Total	**7,523**

Difference	2014-2016 Total
322OR3M334	:<55
Total	**-366**

Settlement	2014-2016 Total
322ORM3M CC	;K2S;
Total	**4,274**

CHAPTER 2A6-a16

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: SMART METER PROJECT-METER DEVELOPMENT
Budget Code: 3;2O3M3M CC

SDG&E Position: 6L%!$+&%(8)*)!$+&!'L%!,?8&*! Meter! project! $+&!234; K!234O!K!8'P! 2345!8&%!O4M445! ?#>>#+'!K!3!?#>>#+'!K!8'P! O3!?#>>#+'!K!8%)@%(*#T%!6L%!@1&@+)%$! *L%! ,?8&*! Meter project was to deploy "intelligent" meters that could be read/T#%V%P!3'P! +@%&8*%!R!%?+*%>A!6L%! ,?8&*! Meter! project! #'(&%8)%P! +@%&8*#+'!%$$#(#%'(!P! &%P1(%P!L%!'%%P!*+! L8T%!$#%>@%&')%>! @%&$+&?%*%&! &%8P#'=!8(*#T#*#%)M

/XL#N#*!,"-./:3BK!H8=%!I"I:4<2

ORA Position: ĀÀ ! &%(+??%'P)! *L8*! *L%! adjusted:&%(+&P%P!@%'P#'=! +$! O4M45O!#>>#+'!N%! 8P+@*%!R!$+&!234; M!6L%! (+?@8'A! $+&%(8)*)! O3!$+&!@&+=&8?!@%'P#'= #! 234O!8'P! 2345M!ĀÀ !8((%@*)!*L%!234O!8'P!2345!$+&%(8)*M

/XL#N#*!ĀÀ :SK!H8=%!4O

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :;K!)%(*#+'!Z/>%(*&#(!'!9!8*%@#'!3>! /X@%'P#*1&%)[!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*V%%=!;8'!8#P% />%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
3;2O33M334	4K445
Total	**1,116**

ORA	2014-2016 Total
3;2O33M334	45O
Total	**165**

Difference	2014-2016 Total
3;2O33M334	:BO4
Total	**-951**

Settlement	2014-2016 Total
3;2O3M3M CC	45O
Total	**165**

CHAPTER 2A6-a17

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: ,8$%*A!.!Ä#)J!Z8'8=%?%'*!98@#*8>!H&+Q%(*)
Budget Code: 352;XM3M CC

SDG&E Position: ! ' %R!? 8Q+&!8*%=+&A!$!@&+Q%(*)!T1S=%*)#'(%! *L%!67 2342!-Ä9! #)! *L%!,8$%*A! ! Ä#)J! Z8'8=%?%'*! (8*%=+&A!L%! (8@#*8#!P%)*?%'*)! &%01%)*%8! *L#)! (8*%=+&A! 8SS&%))!*L%! ?#*#=8*#+'!+$!)8$%*A!8'S! @LA)#(8>)A)*%?!) %(1&#*A8#)J)M! , "-./ $+&%(8)*)!W25M23B?#>>#+'!K!V3M5];! ? #>>#+'!K!S! WXVM;2<?#>>#K! $+&!234; K! 234VK! 8'S!2345K!&%)@%(*#P%>AM!

/YL#T#*!,"-./:3BK!H8=%!I"I:2<

ORA Position: ĀÀ ! #)! ' +*! &%(+??%'S#'=! *L8*! 8'A! +$! ,"-./ U! @&+@+)%S! @#*8>@&Q%(*)!T%! %>#?#'8*%!S D')*%8SK!ĀÀ ! L8)! #'(+&@+&8*%S!SQ1)*%&%(+&S%S234;! S8*8! 8'S! &%P#)%S!1%!@&+@+)%S!Y@%'S#*1&%)! &%$>%(!%!T1S=%*8&A+') *&8#'*)! #?@+)%S! TA! *L%! *R+! O#ÀZ! (8@#*8>@&+Q%(*)!ĀÀ ! #)! &%(+??%'S#'=! , 8$%*A!.! Ä#)J! Z8'8=%?%'*! (8@#*8%Y@%'S#*1&%)! W4]M3]<!? #>>#+#'! 234; K! W2XM;35!?#>>#+'#'! 234VK!8'S!WVBM;];!?#>>#+'!#'!2345M

/YL#T#*!ĀÀ :5K!H8=%!<X

Note: 6L%!*+*8>)#'! *L%!,"-./! 8'S! ĀÀ ! @+)#*#+)!1??8&#%)! S+!'+*! *#%!R#*L!*L%!*8T>%)T%>+R!1%!*+! *L%!%Y(>1)#+'!+$!1'(+'*)*%S!(8@#*8>!@&+Q%(*)!#'!*L%!*8T>%)M

Settlement: H>%8)%!&%$%&!*+!/YL#T#*! K!@8=%! :;K!)%(*#+'!^/>%(*&#(!"#)8@#*8>! /Y@%'S#*1&%)_!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!T%*R%%=!+8'!#% />%(*&#(!9+?@8'A!8'S!Ā$$#(%!+$!Ä8*%@8A%&! SP+(8*%)M

CHAPTER 2A6-a17

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
352;[3I334	2HX2N
442;<3I334	2\X
422X53I334	;5\
4225X3I334	4\5
4<2;[I334	<\H<<2
4<2XX3I334	4\5
4<255 I334	;23
4;2;[I334	\3H<4\
Total	**122,724**

ORA	2014-2016 Total
352;[3I334	2H35N
442;<3I334	;4;
422X53I334	XN5
4225X3I334	XN
4<2;[I334	<\H<<2
4<2XX3I334	\4
4<255 I334	2\3
4;2;[I334	;<HXX3
Total	**85,381**

Difference	2014-2016 Total
352;[3I334	:;53
442;<3I334	42N
422X53I334	42\
4225X3I334	:42[
4<2;[I334	3
4<2XX3I334	:43X
4<255 I334	:4;3
4;2;[I334	:<5H[5\
Total	**-37,343**

Settlement	2014-2016 Total
352;[I3I GG	44XH[54
Total	**115,761**

CHAPTER 2A6-a18

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÄ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: 6%>%=&8@O!98'A+':;*O!4<RJ42XL!Y8'X!.!94225
Budget Code: 3U2;PG3G II

SDG&E Position: 6O#)!@&+W%#(&!#=#'8>>#8O! 8! 5J<3J4;!(+?@>%*#+!D8*%E!VO#(O!V8)! 1@D8*%D!! *O%! $+1&*O!018&*%&!+$!234PG

/YL#T#*!,"-./:3BK!H8=%!I"I:<<

ORA Position: G+*L#'=!R8)!)@%'*!+'! *L#)!@&+Q%(#'! 234; M!6L%&%$+&ĀÄK! L8)! 8))1?%S! *L8*!*L%! (+)*)!$+&!*L#)!@&+Q%(*!)L+1>S!T%!?+P%S!#'*+!234VM

/YL#T#*!ĀÄ :5K!H8=%!4<

Settlement: H>%8)%!&%$%&!*+!/YL#T#*! K!@8=%! :;K!)%(*#+'!^/>%(*&#(!+'!9!8@#'*B>!
/Y@%'S#*1&%)_!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!T%*R%%=!+8'!#%
/>%(*&#(!9+?@8'A!8'S!Ā$$#(%!+$!Ä8*%@8A%&! SP+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
3X2;V3M334	<K3]3
Total	**3,080**

ORA	2014-2016 Total
3X2;V3M334	<K3XB
Total	**3,079**

Difference	2014-2016 Total
3X2;V3M334	:4
Total	**-1**

Settlement	2014-2016 Total
3X2;VM3M CC	<K3XB
Total	**3,079**

CHAPTER 2A6-a19

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÄ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: SAN YSIDRO-NEW 12KV CKT. 1202
Budget Code: 3S2;BM3M CC

SDG&E Position: 6L%! ,8'! 7)#P&+!42kV! 9#&(1#*!project! +&#=#'8>>!Ā3P! 8! ŒU<4U4(!+?@>%*#+'!P8*%K! VL#(L!V8)!1@P8*%P!*+!*L%!*L#&P!018&*%&!+$!234OM

/XL#N#*!,"-./:3BK!H8=%!I"I:<;

ORA Position: G+*L#'=!V8)!)@%'*!+'! *L#)!project! #! 234; M!6L%&%$+&ĀÄK! L8)! 8))1?%P! *L8*!*L%! costs for this project should be moved into 2015.

/XL#N#*!ĀÄ :5K!H8=%!4<

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :;K!)%(*#+'!Z/>%(*&#(!"!9!8%@#N!3>!
/X@%'P#*1&%)[!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*V%%!;,8'!8#!%
/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
3S2;B3M334	S;R
Total	**748**

ORA	2014-2016 Total
3S2;B3M334	S;O
Total	**745**

Difference	2014-2016 Total
3S2;B3M334	:<
Total	**-3**

Settlement	2014-2016 Total
3S2;BM3M CC	S;O
Total	**745**

CHAPTER 2A6-a20

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÄ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: 94454E!Y"!:!B%V!42XL!(#&(1#*
Budget Code: 3U2P<G3G II

SDG&E Position: 6O#)!@&+W%(&!#=#'8>!AO! 8! PJ<4J4;(+?@>%*#+D8*%E!VO#(O!V8)! 1@D8*%D!! *O%! *O#&D!018&*%&!+$!234PG

/YL#T#*!,"-./:3BK!H8=%!I"I:<V

ORA Position: G+*L#'=!R8)!)@%'*!+'! *L#)!@&+Q%(#'! 234; M!6L%&%$+&ĀÄK! L8)! 8))1?%S! *L8*!*L%! (+)*)!$+&!*L#)!@&+Q%(*!)L+1>S!T%!?+P%S!#'*+!234VM

/YL#T#*!ĀÄ :5K!H8=%!4<

Settlement: H>%8)%!&%$%&!*+!/YL#T#*! K!@8=%! :;K!)%(*#+'!^/>%(*&#(!+'!9!8@#'*B>! /Y@%'S#*1&%)_!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!T%*R%%=!+8'!#% />%(*&#(!9+?@8'A!8'S!Ā$$#(%!+$!Ä8*%@8A%&! SP+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
3X2V<3M334	4K<4V
Total	**1,315**

ORA	2014-2016 Total
3X2V<3M334	4K<4V
Total	**1,315**

Difference	2014-2016 Total
3X2V<3M334	3
Total	**0**

Settlement	2014-2016 Total
3X2V<M3M CC	4K<4V
Total	**1,315**

CHAPTER 2A6-a21

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: Substation 12kV Capacitor Upgrades
Budget Code: 3R2P<G3G II

SDG&E Position: ,"-./! $+&%(8)*)!Q<G2UR!?#>>#+'$+&!234; E! Q<G2UR!?#>>#+'$+&!234PE 8'D! Q<G2UR! ?#>>#+'!$+&!2345G!

/YL#T#*!,"-./:3BK!H8=%!I"I:<5

ORA Position: ĀÀ ! #)! '+*! &%(+??%'S#'=! *L8*! *L#)! @&+@+)%(S!@#*8>@&+Q%(T*%! %>#?#'8*%S! D')*%8SK!ĀÀ !L8)!#'(+&@+&8*%S!8SQ1)*%S:&%(+&S%S!234;!S8*8M

/YL#T#*!ĀÀ :5K!H8=%!44

Settlement: H>%8)%!&%$%&!*+!/YL#T#*! K!@8=%! :;K!)%(*#+'!^/>%(*&#(!9+?@8'A!8'S!Ā$$#(%!+$!Ä8*%@8A%&! SP+(8*%)M
/Y@%'S#*1&%)_!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!T%*R%%=!+$!8'D!%
/>%(*&#(!9+?@8'A!8'S!Ā$$#(%!+$!Ä8*%@8A%&! SP+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
3]2V<3M334	BK]<;
Total	**9,834**

ORA	2014-2016 Total
3]2V<3M334	;K<]X
Total	**4,387**

Difference	2014-2016 Total
3]2V<3M334	:VK;;X
Total	**-5,447**

Settlement	2014-2016 Total
3]2V<M3M CC	;K<]X
Total	**4,387**

CHAPTER 2A6-a22

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÄ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: C917, CC: New 12kV Circuit
Budget Code: 3R2OBM3M CC

SDG&E Position: 6L%!+&#=#'8>!5U<3U4;!(+?@>%*#+'!P8*%!L8)!N%%'!&%T#)%#8P*!0*!8%!*%&!+$!2345M

/XL#N#*!,"-./:3BK!H8=%!I"I:<S

ORA Position: G+*L#'=! V8)!)@%'*!+'! *L#)! project! #'! 234; M!#'(%! *L%!(+?@>%*#+!P8*%!L8)! N%%'! ?+T%P! *+! 2345K ĀÄ ! #! 8))1?#'=! *L8*! '+*L#'=! V#>>!N%!)@%'*! #'! 234O!%#*L%&M! Therefore, ORA has pushed all of the costs for this project out to 2016.

/XL#N#*!ĀÄ :5K!H8=%!4<

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :;K!)%(*#+'!Z/>%(*&#(!9%@#N8>!
/X@%'P#*1&%)[!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*V%%!;,8'!%
/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
3R2OB M334	4K;O3
Total	**1,450**

ORA	2014-2016 Total
3R2OB M334	4K;O3
Total	**1,450**

Difference	2014-2016 Total
3R2OB M334	3
Total	**0**

Settlement	2014-2016 Total
3R2OBM3M CC	3
Total	**0**

CHAPTER 2A6-a23

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÄ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: TL6914 Los Coches-Loveland SW Pole Repl
Budget Code: 3B4<5M3M CC

SDG&E Position: 6L%! $+&%(8)*)!$+&!*L%! 6C5B4;! C+)! 9+(L%) :C+T%>8'P!Wood:*+:,*%%>!project! $+&
234; K!234OK!8'P! 2345!8&%!OCRK O2K<BK!8'P! O3K!&%)@%(*#T%6LAM!6C! 5B4;!C+)!
9+(L%)! *+! C+T%>8'P!SW! H+>%Ä%@>8(%?%'*)!project! V#>#!?@&+T%!L%!&%>#8N#>$!A!
*&8')?#))#+'! >#'%!5B4;!#'! $#&@&+'%!+&! V#'P:@&+'%B&%8)!NA! &%@8(#'=! 42O!V++P!
@+>%)!V#*L!%01#T8>%'*!)*%%>!@+>%)!$+&!8!P#)*8'(%!+$!8@@&+>%)!8*%

/XL#N#*!,"-./:3BK!H8=%!I"I:4;2

ORA Position: Most! +$!*L%!6&8')?#))#+' UY/Ä9! "&#T%'!projects! 8&%$+&!%>%(*&#(A)*%?! &%>#8N#N#*A
Ā*L%&!project! @1&@+)%#'(>1P%!$#&%)!8$%*AK!+?@>#8'(%K8'P! N>8'J%*!N1P=%*!
projectsMĀÄ ! &%T#%V%!P%!project! P%)(&#@*#+$K&%(8)*!?%*L+PK+8>)KB'P! (+)*!
driver(s)! +$!%8(L! +$!*L%!4R!projects! #'! *L#)!@&+=&8?!(8*%=+&AĀÄ ! 8((%@*)!*L%)%!
justifications! $+&!, "-./ \)! $+&%(8)*M)! V#*L!8>>+*L%&%>%(*&#(P#)*&#N1*#+@&+=&8?!
(8*%=+&#%)K!ĀÄ !&%(+??%'P)
that the 2014 adjusted-recorded data be used for the 2014 forecast.

/XL#N#*!ĀÄ :SK!H8=%!4<

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :;K!)%(*#+'!Z/>%(*&#(!"!9!@#N8>!
/X@%'P#*1&%)[!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*V%%+,8'!8#%
/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
3B4<53M334	2K;O;
Total	**2,454**

ORA	2014-2016 Total
3B4<53M334	;KSS4
Total	**4,771**

Difference	2014-2016 Total
3B4<53M334	2K<4S
Total	**2,317**

Settlement	2014-2016 Total
3B4<5M3M CC	;KSS4
Total	**4,771**

CHAPTER 2A6-a24

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: C1259, MAR: New 12kV Circuit
Budget Code: 3B2S4M3M CC

SDG&E Position: 6L%!+&#=#'8+!?@>%*#+!P8*%!+$!CU<4U4L8)! N%%'!&%T#)%P+! *L% *L#&P018&*%&+$! 2345M

/XL#N#*!,"-./:3BK!I"I:<R

ORA Position: ,"-./! V8)! @&+@+)#'=+!)@%'P!L%!%'*#&%+)*! $+&!*L#)!project! #'! 234CMĀÀ ! L8)! ?+T%P!*L#)!%X@%'P#*1&%!#'*+!2345!*+!(+'$+&?!*+!*L%!'%V!P8*%M

/XL#N#*!ĀÀ :5K!H8=%!4<

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :;K!)%(*#+'!Z/>%(*&#(!'!9%@#N!>! /X@%'P#*1&%)[!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*V%%+;8'!8#!% />%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
3B2S4 M334	B54
Total	**961**

ORA	2014-2016 Total
3B2S4 M334	B54
Total	**961**

Difference	2014-2016 Total
3B2S4 M334	3
Total	**0**

Settlement	2014-2016 Total
3B2S4M3M CC	3
Total	**0**

CHAPTER 2A6-a25

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: 942]2K!C9!:!G%R!(#&(1#*
Budget Code: 3B2X;M3M CC

SDG&E Position: 6L%! +&#=#'8>!+?@>%*#+'$8*%!+$!] N<4N4!8)! T%%'!?+P%S!*+! *L%!*L#&S018&*%&!$!
2345M

/YL#T#*!,"-./:3BK!H8=%!I"I:<B

ORA Position: L%&A!>#**>%!'%A! V8)!) @%'*!+'! *O#)!@&+W%#!!! 234; I! " 1%! *+! *P%!'%Z! 2345!
(+?@>%*#+'!O8*%H!ĀÀ !P8)!?+Q%O!*P%!&%?8#'#'=!(+)*)!$+&!*W#)!@&*+!2345I

/VP#U#*!ĀÀ :5H!F8=%!4;

Settlement: H>%8)%!&%$%&!*+!/NO#T#*! E!@8=%! :;E!)%(*#+'!\/>%(*&#(!9!8@#*8>!
/N@%'D#*1&%)]!+$!*O%!,%**>%?%'*! =&%%?%'*!6%&?)!T%*V%%=!+8'!%
/>%(*&#(!9+?@8'A!8'D!Ā$$#(%!+$!Ä8*%@8A%&! DS+(8*%)G

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
3Z2U;3G334	;E3<4
Total	**4,031**

ORA	2014-2016 Total
3Z2U;3G334	;E3<4
Total	**4,031**

Difference	2014-2016 Total
3Z2U;3G334	3
Total	**0**

Settlement	2014-2016 Total
3Z2U;G3G II	2<
Total	**23**

CHAPTER 2A6-a26

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: H+)%#S+'!:!98"+'!)1T)*8*#+'!Z+S#$#(8*#+'
Budget Code: 3B2X5M3M CC

SDG&E Position: 6L#)! @&+Q%(*!L8*!L8)! 8! ' %R!(+?@>%*#+'!S8*%!*!L8*!#)! %8&>#%&!! *L%!+&#=#'8>!L%!
#'#*#8>!(+?@>%*#+'!S8*%!R8)!4N<4N4VK!RL#(L!R8)!&%P#)%&!!+!*L%!$
018&*%&!+$!234;M

/YL#T#*!,"-./:3BK!H8=%!"I:;3

ORA Position: ĀÀ ! #)! ' +*! &%(+??%'S#'=! *L8*! *L#)! @&+@+)%S!B@#*8>!@&+Q%(*)T%! %>#?#'8*%!M
D')*%8SKĀÀ ! L8)! #(+&@+&8*%S!SQ1)*%&%(+&S%S!234;! S8*8! 8'S! &%P#)%S!L%!
@&+@+)%&!@%'S#*1&@8**%&')!+! (+'$+&?! *+! *L%!'%R! (+?@>%*#+'!S8*%)!*L8*! R%&%!
@&+P#S%S!TA!,"-./M

,#'(%! *L%!(+?@>%*#+'!S8*%)!#)! #'! 234; K ĀÀ ! L8)! 8))1?%S! *L8*! *L%!@&+Q%(*!R8)!
(+?@>%*%S!TA! *L%!%S! +$! *L8*! A%8&!L%&%$+&&%K! @&+@+)%S!Y@S#*1&%)B$*%&!
234;!R%&%!%>#?#'8*%S!TA!ĀÀ M

/YL#T#*!ĀÀ :5K!H8=%!4;

Settlement: H>%8)%!&%$%&!*+!/YL#T#*! K!@8=%! :;K!)%(*#+'!^/>%(*&#(!"!9!8@#*8>!
/Y@%'S#*1&%)_!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!T%*R%%!!8'!#%
/>%(*&#(!9+?@8'A!8'S!Ā$$#(%!+$!Ä8*%@8A%&! SP+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
3B2X53M334	43K243
Total	**10,210**

ORA	2014-2016 Total
3B2X53M334	43K;54
Total	**10,461**

Difference	2014-2016 Total
3B2X53M334	2V4
Total	**251**

Settlement	2014-2016 Total
3B2X5M3M CC	43K;54
Total	**10,461**

CHAPTER 2A6-a27

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: 9<O3K!CD_!!Ä%(+'P1(*+&K!D')*8>>!Ä%=K!ÀY,!98@
Budget Code: 43255M3M CC

SDG&E Position: 6L%!+&#=#'8{+?@>%*#+P8*%$+&!L#)!project! V8)! OU<4U4/6L%!&%T#)%P8*%#)!' +V!
*L%!$+1&*L!018&*%&!+$!234;M

/XL#N#*!,"-./:3BK!H8=%!I"I:;2

ORA Position: ĀÀ ! #)! ' +*! &%(+??%'P#'=! *L8*! *L#)! @&+@+)%P!B@#*8>!projects! N%!%>#?#'8*%M!
D')*%8PKĀÀ ! L8)! #(+&@+&8*%P!adjusted:&%(+&P%P!234;! P8*8! 8'P! &%T#)%P!L%!
@&+@+)%P!X@%'P#*1&@8**%&')!+! (+'$+&?! *+! *L%!'%V! (+?@>%*#+P8*%)!*L8*! V%&%!
@&+T#P%P!NA!,"-./M

ORA assumes that this project was completed by the end of 2014.

/XL#N#*!ĀÀ :5K!H8=%!4;

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :;K!)%(*#+'!Z/>%(*&#(!9+?@8'A!8'P!N8>!
/X@%'P#*1&%)[!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*V%%!-,8'!8'P!
/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
43255 M334	B<<
Total	**933**

ORA	2014-2016 Total
43255 M334	O2B
Total	**529**

Difference	2014-2016 Total
43255 M334	:;3;
Total	**-404**

Settlement	2014-2016 Total
43255M3M CC	O2B
Total	**529**

CHAPTER 2A6-a28

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: C1049, CSW: New 12kV Circuit
Budget Code: 432S3M3M CC

SDG&E Position: 6L%! +&#=#'8>(!+?@>%*#+'P8*%!+$! RU<4U4V8)! %X*%'P%P!+! *L%!$+!&*L!018&*%&#$! 234;M

/XL#N#*!,"-./:3BK!H8=%!I"I:;<

ORA Position: ĀÀ ! #)! ' +*! &%(+??%'P#'=! *L8*! *L#)! @&+@+)%P!B@#*8>!projects! N%!%>#?#'8*%!M! D')*%8PKĀÀ ! L8)! #(+&@+&8*%P!adjusted:&%(+&P%P!234;! P8*8! 8'P! &%T#)%P!L%! @&+@+)%P!X@%'P#*1&@8**%&')!+! (+'$+&?! *+! *L%!'%V! (+?@>%*#+!P8*%)!*L8*! V%&%! @&+T#P%P!NA!,"-./M

ORA assumes that this project was completed by the end of 2014.

/XL#N#*!ĀÀ :5K!H8=%!4;

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :;K!)%(*#+'!Z/>%(*&#(!9+?@8'A!8'P!N8>! /X@%'P#*1&%)[!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*V%%!-,8'!8'P! />%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
432S3 M334	2KO35
Total	**2,506**

ORA	2014-2016 Total
432S3 M334	2K<OB
Total	**2,359**

Difference	2014-2016 Total
432S3 M334	:4;S
Total	**-147**

Settlement	2014-2016 Total
432S3M3M CC	2K<OB
Total	**2,359**

CHAPTER 2A6-a29

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: Middletown 4kV Sub RFS
Budget Code: 432S2M3M CC

SDG&E Position: 6L%! +&#=#'8>0U<4U4;+?@>%*#+!8*%!L8)! N%%'!&%T#)%P!! *L%!)%(+'P! 018&*%&!$! 234OM

/XL#N#*!,"-./:3BK!H8=%!I"I:;;

ORA Position: ĀÀ ! 8))1?%)! *L8*! *L%!&%?8#'#'=!%X@%'P#*1&%)! *L#)! project!) L+1>P!N%!?+T%P! #'*+!234OM

/XL#N#*!ĀÀ :5K!H8=%!4;

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :;K!)%(*#+'!Z/>%(*&#(!9!8*%@8A%&! PT+(8*%)M
/X@%'P#*1&%)[!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*V%%!;;!8*%
/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
432S2 M334	S<;
Total	**734**

ORA	2014-2016 Total
432S2 M334	S<;
Total	**734**

Difference	2014-2016 Total
432S2 M334	3
Total	**0**

Settlement	2014-2016 Total
432S2M3M CC	S<;
Total	**734**

CHAPTER 2A6-a30

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÄ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: C928, POM: New 12kV Circuit
Budget Code: 442;;M3M CC

SDG&E Position: 6L%! +&#=#'8>5U<3U4(!+?@>%*#+P8*%!L8)! N%%'!?+P#$#%P+! *L%! *L#&P018&*%&#$!
2345M

/XL#N#*!,"-./:3BK!H8=%!I"I:;O

ORA Position: ,"-./! ?8P%!'+! %X@%'P#*1&%)! *L%!project! #'! 234; M!#'(%! *L%!'%V! (+?@>%*#+'!
P8*%!'+V!+((1&)!#'!2345K!ĀÄ !L8)!)L#$*%P!*L%!%X@%'P#*1&%)!8#'!A%8&M!

/XL#N#*!ĀÄ :5K!H8=%!4O

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :;K!)%(*#+'!Z/>%(*&#(!'!9%@#N3>!
/X@%'P#*1&%)[!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*V%%!;,8'!8#!%
/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
442;; M334	S<;
Total	**734**

ORA	2014-2016 Total
442;; M334	S<;
Total	**734**

Difference	2014-2016 Total
442;; M334	3
Total	**0**

Settlement	2014-2016 Total
442;;M3M CC	3
Total	**0**

CHAPTER 2A6-a31

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: 9 NH!H/G"C/6ĀG!42OP!,/ÀPD9/
Budget Code: 442QRM3M CC

SDG&E Position: ,"-./!$+&%(8)*)!SM542!?#>>#+'!$+&!234;K!S3!$+&!234QK!8'T!S[illegible]&M

/UL#V#*!,"-./:3BK!H8=%!I"I:;5

ORA Position: ĀÀ ! #)! '+*! &%(+??%'T#'=! *L8*! *L#)! @&+@+)%(T8@#*8>@&+W%(/%! %>#?#'8*%M!
D')*%8TK!ĀÀ !L8)!#'(+&@+&8*%T!8TW1)*%T:&%(+&T%T!234;!T8*8M

/UL#V#*!ĀÀ :5K!H8=%!44

Settlement: H>%8)%!&%$%&!*+!/UL#V#*! K!@8=%! :;K!)%(*#+'!X/>%(*&#(!!8*%@#*%3>!
/U@%'T#*1&%)Y!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!V%*Z%%-!,8'#%
/>%(*&#(!9+?@8'A!8'T!Ā$$#(%!+$!Ä8*%@8A%&! T[+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
442QR3M334	542
Total	**612**

ORA	2014-2016 Total
442QR3M334	4R3
Total	**170**

Difference	2014-2016 Total
442QR3M334	:;;2
Total	**-442**

Settlement	2014-2016 Total
442QRM3M CC	4R3
Total	**170**

CHAPTER 2A6-a32

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: C100, OT: 12kV Circuit Extension
Budget Code: 442QBM3M CC

SDG&E Position: 6L%! +&#=#'8<(!+?@>%*#+'T8*%!$+&!"L#)! @&+W%(Z!B)! 11/30/14M!D*!L8)!)1V)%01%'*>A! V%%'!?+T#$#%T!*+!*L%!*L#&T!018&*%&!+$!2345M

/UL#V#*!,"-./:3BK!H8=%!I"I:;5

ORA Position: ,"-./! ?8T%! '+! %U@%'T#*1&$%&!"L#)! @&+W%#"! 234; M!#'(%! *L%!%Z! (+?@>%*#+'! T8*%!'+Z!+((1&)!#'!2345K!ĀÀ !L8)!)L#$*%T!8>>!+$!*L%!%U@%'T#*1&$%&!*A%8&M

/UL#V#*!ĀÀ :5K!H8=%!4Q

Settlement: H>%8)%!&%$%&!*+!/UL#V#*! K!@8=%! :;K!)%(*#+'!X/>%(*&#(!'!8*%@#*%3>! /U@%'T#*1&%)Y!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!V%*Z%%=!,8'!#% />%(*&#(!9+?@8'A!8'T!Ā$$#(%!+$!Ä8*%@8A%&! T[+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
442QB M334	1,858
Total	**1,858**

ORA	2014-2016 Total
442QB M334	1,858
Total	**1,858**

Difference	2014-2016 Total
442QB M334	3
Total	**0**

Settlement	2014-2016 Total
442QBM3M CC	3
Total	**0**

CHAPTER 2A6-a33

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: C108, B: Circuit Reconfiguration
Budget Code: 4<2Q3M3M CC

SDG&E Position: ,"-./! L8)! &%[#)%T!*L%!+&#=#'8>5/31/14 (+?@>%*#+'T8*%!*+! *L%!*L#&T018&*%&!$!
234;M

/UL#V#*!,"-./:3BK!H8=%!I"I:;R

ORA Position: ĀÀ ! #)! ' +*! &%(+??%'T#'=! *L8*! *L#)! @&+@+)%T!8@#*8>@&+W%(*)V%! %>#?#'8*%M!
D')*%8TK!ĀÀ ! L8)! #(+&@+&8*%T8TW1)*%&%(+&T%T234;! T8*8! 8'T! &%[#)%T!*L%!
@&+@+)%TU@%'T#*1&@8**%&')!+! (+'$+&?! *+! *L%!'%Z! (+?@>%*#+T8*%)!*L8*! Z%&%!
@&+[#T%T!VA!,"-./M

ĀÀ !8))1?%)!*L8*!*L#)!@&+W%(*!Z8)!(+?@>%*%T!VA!*L%!%'T!+$!234;M

/UL#V#*!ĀÀ :5K!H8=%!4Q

Settlement: H>%8)%!&%$%&!*+!/UL#V#*! K!@8=%! :;K!)%(*#+'!X/>%(*&#(!'!8*%@#*8>!
/U@%'T#*1&%)Y!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!V%*Z%%-!,8'!#%
/>%(*&#(!9+?@8'A!8'T!Ā$$#(%!+$!Ä8*%@8A%&! T[+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
4<2Q3 M334	54B
Total	**619**

ORA	2014-2016 Total
4<2Q3 M334	378
Total	**378**

Difference	2014-2016 Total
4<2Q3 M334	:2;4
Total	**-241**

Settlement	2014-2016 Total
4<2Q3M3M CC	378
Total	**378**

CHAPTER 2A6-a34

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3N:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: 942NNK!O,PQ!!G%R!42JS!9#&(1#*
Budget Code: 4<253M3M CC

SDG&E Position: ,"-./! L8)! &%T#)%tU!%!+&#=#'8>VW<4W(4;?@>%*#+U8*%!'+! *L%!$+1&*L!018&*%&!$!
234;M

/XL#Y#*!,"-./:3BK!H8=%!I"I:V3

ORA Position: ĀÀ ! #)! ' +*! &%(+??%'U#'=! *L8*! *L#)! @&+@+)%U!B@#*8>@&+Z%(*)!Y%! %>#?#'8*%!U
D')*%8UKĀÀ ! L8)! #(+&@+&8*%U!BUZ1)*%!U8%(+&U%!234;! U8*8! 8'U! &%T#)%U!L%!
@&+@+)%%!X@%'U#*1&@!8**%&')!+! (+'$+&?! *+! *L%!'%R! (+?@>%*#+U8*%)!*L8*! R%&%!
@&+T#U%U!YA!,"-./M

ĀÀ !8))1?%)!*L8*!*L#)!@&+Z%(*!R8)!(+?@>%*%U!YA!*L%!%'U!+$!234;M

/XL#Y#*!ĀÀ :5K!H8=%!4V

Settlement: H>%8)%!&%$%&!*+!/XL#Y#*! K!@8=%! :;K!)%(*#+'![/>%(*&#(!9+?@8'A!8'U!Ā$$#(%!+$!Ä8*%@8A%&! UT+(8*%)!*
/X@%'U#*1&%)\!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!Y%*R%%+;8'!8%
/>%(*&#(!9+?@8'A!8'U!Ā$$#(%!+$!Ä8*%@8A%&! UT+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
4<253 M334	BN3
Total	**980**

ORA	2014-2016 Total
4<253 M334	B2N
Total	**928**

Difference	2014-2016 Total
4<253 M334	:V2
Total	**-52**

Settlement	2014-2016 Total
4<253M3M CC	BN3
Total	**980**

CHAPTER 2A6-a35

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3B:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: 9BN2Q!ĀC:Ä%@>8(%!<33 !Ä%=!R#*L!533 !Ä%=
Budget Code: 4<25<M3M CC

SDG&E Position: 6L%! +&#=#'8>42W<4W4;!?@>%*#+U8*%L8)! Y%%'! &%T#)%U#! *L%! *L#&U018&*%&#$!
2345M

/XL#Y#*!,"-./:3BK!H8=%!I"I:V4

ORA Position: G+*L#'=! R8)!)@%'*!+'! *L#)!@&+Z%(#! 234; M!#'(%! *L%!(+?@>%*#!+U8*%L8)! Y%%'!
?+T%U!8>>!L%!R8A!*+! 2345K!ĀÀ ! #)!8))1?#'=! *L8*!' +*L#'=! R#>>!Y%) @%'*#! 234V!
%#*L%&M!6L%&%$+&%K!ĀÀ !L8)!@1)L%U!8>>!+$!*L%!(+)*Z%$!(8!*L#)!@234M

/XL#Y#*!ĀÀ :5K!H8=%!45

Settlement: H>%8)%!&%$%&!*+!/XL#Y#*! K!@8=%! :;K!)%(*#+'![/>%(*&#(!9+?@8'A!8'U!Ā$$#(%!+$!Ä8*%@8A%&! UT+(8*%)M
/X@%'U#*1&%)\!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!Y%*R%%!;!8'!8#%
/>%(*&#(!9+?@8'A!8'U!Ā$$#(%!+$!Ä8*%@8A%&! UT+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
4<25< M334	VV4
Total	**551**

ORA	2014-2016 Total
4<25< M334	VV4
Total	**551**

Difference	2014-2016 Total
4<25< M334	3
Total	**0**

Settlement	2014-2016 Total
4<25<M3M CC	3
Total	**0**

CHAPTER 2A6-a36

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:3B:Ä
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!9 HD6 C
Witness: I%'J#')K!I+L'!"M

CAPITAL EXPENDITURES

Project: "D,6ÀDEF6DĀG!,7,6/O!9 H 9D67!DOHÀĀS/O/G6
Budget Code: N[2;\I3I GG

SDG&E Position: ,"-./!$+&%(8)*)!M2IXX5!$+&!234;H!M2IXX5!$+&!234XH!8'O!M2IXX5!$+&!234 5I

/XL#Y#*!,"-./:3BK!H8=%!I"I:VV

ORA Position: ĀÀ ! #)! '+*! &%(+??%'U#'=! *L8*! *L#)! @&+@+)%U8!@#*8>@&+Z%(Y!%! %>#?#'8*%U!
D')*%8UK!ĀÀ !L8)!#'(+&@+&8*%U!8UZ1)*%U:&%(+&U%U!234;!U8*8M

/XL#Y#*!ĀÀ :5K!H8=%!44

Settlement: H>%8)%!&%$%&!*+!/XL#Y#*! K!@8=%! :;K!)%(*#+'![/>%(*&#(!9+?@8'A!8'U!Ā$$#(%!+$!Ä8*%@8A%&! UT+(8*%)M
/X@%'U#*1&%)\!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!Y%*R%%!-!;8'!8#%
/>%(*&#(!9+?@8'A!8'U!Ā$$#(%!+$!Ä8*%@8A%&! UT+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
N[2;\3I334	[H55\
Total	**7,668**

ORA	2014-2016 Total
N[2;\3I334	5H3<4
Total	**6,031**

Difference	2014-2016 Total
N[2;\3I334	:4H5<[
Total	**-1,637**

Settlement	2014-2016 Total
N[2;\I3I GG	5H3<4
Total	**6,031**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

7. SDG&E-10-R (Exh 70) - ELECTRIC DISTRIBUTION O&M

a. O&M - NON-SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ĀÄ"<55Ä!555	@MQAB	FQ?3Ä
!ĀÄ"<55Ä!55Ä	@ÄMB	FQ?3
P!ĀÄ"<55Ä!55P	@::B	FQ?3P
L!ĀÄ"<55 !555	@SÄ:9B	FQ?3L
A!ĀÄ"<55P!555	@MAÄB	FQ?3A
M!ĀÄ"<55L!555	@S:P:B	FQ?3M
Q!ĀÄ"<55A!555	@QB	FQ?3Q
9!ĀÄ"<55M!555	@5PB	FQ?39
:!ĀÄ"<559!555	@ PB	FQ?3:
Ä5!ĀÄ"<5Ä5!555	@9L5B	FQ?3Ä5
ÄÄ!ĀÄ"<5ÄÄ!555	@PS95LB	FQ?3ÄÄ
Ä !ĀÄ"<5ÄP!555	@ÄSL QB	FQ?3Ä
ÄP!ĀÄ"<5ÄL!555	@Ä:9B	FQ?3ÄP
ÄL!ĀÄ"<5ÄA!555	@ÄS :5B	FQ?3ÄL
ÄA!ĀÄ"<5Ä9!555	@AÄ B	FQ?3ÄA
ÄM!ĀÄ"<5 5!555	@PÄAB	FQ?3ÄM
ÄQ!ĀÄ"<5 Ä!55Ä	@Q5ÄB	FQ?3ÄQ
Ä9!ĀÄ"<5 L!555	@Q5AB	FQ?3Ä9

CHAPTER 2A7-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ā9! :4;:44:33<
ĀĀ !"#$$%&%'(%)!*+!,"-./!Ā%01%)*)

Exhibit No.: ,"-./:43:Ā
Area: /C/96ĀD9!"D,6ĀDEF6DĀG!Ā.O
Witness: Woldemariam, Jonathan

NONSHARED O&M

Subject: 6%(L'+>+=A!!D"+[8*#+'!.!"%[%>+@?%'*
Workpaper: 4/"334M333

SDG&E Position: ,"-./! $+&%(8)*)!S0.882 ?#>>#+'!$+&! 6%(L'+>+=AKD"+[8*#+'K! 8'T! "%[%>+@?%'*K! ZL#(L! #)! 8'! #'(&%8)%!+$!S3MQQ?#>>#+'+&!45BMR2! +[%&!234<!&%(+&T%%U@%')%)! of $0.327 million and an increase of $0.760 million or 622.95% over 2014 &%(+&T%%U@%')%)!+$!S3M422!?#>>#+'!' "-./! T%[%>+@%%T)!67! $+&%(8)*! +$!S0.882 ?#>>#+'VA!1)#'=! 8! <:A%8&!#'%8&!R2344:234<T!$+&%(8)*@>1)8'! #'(&%?%'*8>#'(&%8)%! +$!M3I2X3!?#>>#+'I

Exhibit SDG&E-10-R, Page JTW-69

ORA Position: ĀĀ ! P%T%>+@%%P)!67! $+&%(8)*!+$! Q3M23S?#>>#+'NA! 1)#'=! 8! <:A%8&! 8T%&8=%! (2012-2014) of historical recorded expenses. ORA's $+&%(8)*!+$!Q3M23S!?#>>#+'!#)!QM3RO!?#>>#+'!=&%8*%%&(*!8P!%34!%X@%')%)!+$ Q3M422!?#>>#+'8'P! #)!) 1$$#(#%*!! 8PP&%))!%?%&=#'=67! %X@%')% 8))+(#8*%P!V#*L! D6YM

/XL#N#*!ĀĀ :OK!H8=%!;BM

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :<K!)%(*#+'!]G+':,L8&%(P!#)*%&(!81*#+'! O&M Expenses" of the Settlement Agreement Terms between San Diego Gas & />%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ā8*%@8A%&! PT+(8*%)M

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
C8N+&	;R3	4;3	:<;3	2S4
G+'C8N+&	;32	5S	:<<O	42B
G+')*8'P8&P	3	3	3	3
TOTAL	**882**	**207**	**-675**	**400**

CHAPTER 2A7-a2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:43:À
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!Ā.O
Witness: Woldemariam, Jonathan

NONSHARED O&M

Subject: À%>#8N#>#*A!.!98@8(#*A
Workpaper: 4/"334M334

SDG&E Position: ,"-./! $+&%(8)*)!Q3M54R?!#>>#+'!$+&À%>#8N#>#*A! 98@8(#*A!'8 >A)#)K!VL#(L! #)! 8'!
#'(&%8)%!+$! Q3M3R3?!#>>#+'!+&! 4;MRS%! +T%&!234<!&%(+&P%P!X@%')%)!+$! Q3MO<R!
?#>>#+'!8'P! 8'! #'(&%8)%!+$!Q3M255?! #>>#+'!&!SOMO%S +T%&!234;! &%(+&P%P!X@%')%)!
+$! Q3M<O2!?#>>#+'!NA! 1)#'=! P%T%>+@%%P!67! $+&%(8)*!+$! Q3M54R?!#>>#+'!NA! 1)#'=!
234<!N8)%! A%8&&%(+&P%P!X@%')%)@>1)8'! #'(&%?%'*8>#'(&%8)%!+$!Q3M3R3!?#>>#+'!
$+&!*V+!$1)#'=!)@%(#8>#)*)K!4!8P?#'#)*&8*#T%!8))#)*8'*K&8'(#@@>!%'=#'%%&M

Exhibit SDG&E-10-R, Page JTW-71

ORA Position: ĀÀ \)! 67! $+&%(8)*!#)! Q3MO32!?#>>#+'!ĀÀ ! P%T%>+@%%P!67! $+&%(8)*! +$! Q3MO32!
?#>>#+'!NA
1)#'=! 8! <:A%8&&T%&8=%(2012-2014)! +$! L#)*+&#(8>&%(+&P%P!X@%')%)K!L#(L! 1)%)!
L%!?+)! &%('*! L#)*+&#(8>&%(+&P%P!X@%')%)!$&+?! 234; M!ĀÀ \)! 67! $+&%(8)*!#)!
Q3M4O2?!#>>#+'!=&%8*%*&B'! N+*L! 234;! &%(+&P%P!X@%')%)!+$! Q3MO2!?#>>#+'!8'P! 8!
O:A%8&&T%&8=%(2010-2014)! +$! L#)*+&#(8>&%(+&P%P!X@%')%)!VL#(L! #)! Q3MOR;!
?#>>#+'M

/XL#N#*!ĀÀ :OK!H8=%!O3

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :<K!)%(*#+'!]G+':,L8&%(P!#)*&#(!1*#+'!
O&M Expenses" of the Settlement Agreement Terms between San Diego Gas &
/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
C8N+&	<3B	2<B	:S3	<3B
G+'C8N+&	<3R	252	:;5	<3R
G+')*8'P8&P	3	3	3	3
TOTAL	**617**	**501**	**-116**	**617**

CHAPTER 2A7-a3

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:43:À
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!Ā.O
Witness: Woldemariam, Jonathan

NONSHARED O&M

Subject: Information Management Support
Workpaper: 4/"334M33<

SDG&E Position: ,"-./! $+&%(8)*)!Q3M<<B!?#>>#+!$+&!D'$+&?8*#+'!Management! , 1@@+&*!VL!#(L! #)! 8'! #(&%8)%!+$!Q3M44O!?#>>#+'!+&!O4M<%! +T%&234<!&%(+&P%P!%X@%')%)!+$!Q3M22;! ?#>>#+'!8'P! 8'! #'(&%8)%! +$! Q3M4BB!?#>>#+'!+&! 4;2M4;%! +T%&!234;!&%(+&P%P! %X@%')%)!+$! Q3M4;3!?#>>#+'!+&!!,"-./! P%T%>+@%%!P! 67! $+&%(8)*!NA! 1)#'=! 234<! N8)%!A%8&&%(+&P%P!%X@%')%)!@>1)B'! #'(&%?%'*8>!#'(&%8)%!+$!Q3M44O!?#>>#+'$+&! three Graphical Work Design (GWD) employees currently in IT to move to EDO.

Exhibit SDG&E-10-R, Page JTW-75

ORA Position: ĀÀ \)! 67! $+&%(8)*!#)!Q3M4;3!ĀÀ ! P%T%>+@%%!P! 67! $+&%(8)*!+$!Q3M4;3!?#>>#+'!NA! 1)#'=! 234;! &%(+&P%P!%X@%')%)!ĀÀ \)! 67! $+&%(8)*!#! =&%8*%%&B' ! N+*L!*L%!<:A%8&! (2012-2014)! 8'P! O:A%8&&(2010-2014)! 8T%&8=%)!+$! L#)*+&#(8>&%(+&P%P!%X@%')%)! VL#(L!8&%!Q3M4<2!?#>>#+'!8'P!Q3M43R!?#>>#+'K!&%)@%(*#T%>AM

/XL#N#*!ĀÀ :OK!H8=%!O<

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :<K!)%(*#+'!]G+':,L8&%(P!#)*%(*#+'!
O&M Expenses" of the Settlement Agreement Terms between San Diego Gas &
/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!À8*%@8A%&! PT+(8*%)M

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
C8N+&	24S	4<<	:R;	4B3
G+'C8N+&	422	S	:44O	43
G+')*8'P8&P	3	3	3	3
TOTAL	**339**	**140**	**-199**	**200**

CHAPTER 2A7-a4

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ā9! :4;:44:33<
ĀĀ !"#$$%&%'(%)!*+!,"-./!Ā%01%)*)

Exhibit No.: ,"-./:43:Ā
Area: /C/96ĀD9!"D,6ĀDEF6DĀG!Ā.O
Witness: Woldemariam, Jonathan

NONSHARED O&M

Subject: 9+')*&1(*#+'!,%&T#(%)
Workpaper: 4/"332M333

SDG&E Position: ,"-./! $+&%(8)*)!Q4RMR5?!#>>#+'!$+&!9+')*&1(*#+'! , %&T#(%)!K!#(L! #)! 8'! #'(&%8)%! +$!Q4<M5<B?!#>>#+'!+&!253MB?!%! +T%&234<!&%(+&P%%!X@%')%)!+$!QOM225!#>>#+'!P! 8'! #'(&%8)%!+$!Q4<M<<;? #>>#+'!&!2;4M3R!%! +T%&234;! &%(+&P%%!X@%')%)!+$!QOMO<4! ?#>>#+'!M!"-./! P%T%>+@%%!P67! $+&%(8)*!NA!1)#'=! 8! O:A%8&8T%&8=%!(2009-2013) +$!L#)*+&#(8%!X@%')%)!@>1)#(&%?%'*8>!$1'P#'=! +$!Q4<M5<B?!#>>#+'! $+&!T8&#+1)!V+&J! 8(*#T#*#%)M!

Exhibit SDG&E-10-R, Page JTW-47

ORA Position: ĀĀ \)! 67! $+&%(8)*!#)! Q44M55S!?#>>#+'!ĀĀ ! P%T%>+@%%!P67! $+&%(8)*! +$!Q44M55S! ?#>>#+'!NA! 1)#'=! 8! O:A%8&8T%&8=%!(2010-2014)! +$! L#)*+&#(8%!X@%')%)!@>1)! #'(&%?%'*8>!$1'P#'=! +$! Q5M<O2!#>>#+'!$+&!*L%! Wildfire! ,*&#J%!6%8?! 8'P! ĀĀ \)! adjusted O&M FiRM costs.

/XL#N#*!ĀĀ :OK!H8=%!<B

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :<K!)%(*#+'!]G+':,L8&%(P!#>>%&!*+!1*#+'! O&M Expenses" of the Settlement Agreement Terms between San Diego Gas & />%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ā8*%@8A%&! PT+(8*%)M

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
C8N+&	<3R	<<;	25	<3R
G+'C8N+&	4RKOOS	44K<<<	:SK22;	4OK5B2
G+')*8'P8&P	3	3	3	3
TOTAL	**18,865**	**11,667**	**-7,198**	**16,000**

CHAPTER 2A7-a5

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ā9! :4;:44:33<
ĀĀ !"#$%&%'(%)!*+!,"-./!Ā%01%)*)

Exhibit No.: ,"-./:43:Ā
Area: /C/96ĀD9!"D,6ĀDEF6DĀG!Ā.O
Witness: Woldemariam, Jonathan

NONSHARED O&M

Subject: "#)*Ā@)!/'*%&@&#)%!-%+=&8@L#(!D'$+&?8*#+'!,A)*%?!,*8'P8&P)
Workpaper: 4/"33<M333

SDG&E Position: ,"-./! $+&%(8)*)! Q2M5;S!?#>>#+'!$+&! "#)*&#N1*#+'!Ā@%&8*#+'!U)-D, ,! %X@%')%)K! VL#(L! #)! 8'! #'(&%8)%!+$!Q3MOO75!?#>>#+'!+&!25MOB! +T%&234<!&%(+&P%P!%X@%')%)!+$! Q2M3B4!?#>>#+'!8'P! 8'! #'(&%8)%! +$! Q3MS22!?#>>#+'!+&! <SMO4! +T%&234;!&%(+&P%P! %X@%')%)!+$! Q4MB2O!?#>>#+'!"-./! P%T%>+@%%P!67! $+&%(8)*!+$! Q2M5;S!?#>>#+'! NA! 1)#'=! 8! O:A%8&!+#'%8&(2009-2013)! $+&%(8)*!@>1)!8'! #'(&%?%'*8>!#'(&%8)%!+$! Q3M32R!*+!@8A!$+&!-D,!)A)*%?!?8#'*%'8'(%M

Exhibit SDG&E-10-R, Page JTW-43

ORA Position: ĀĀ \)! 67! $+&%(8)*!#)! Q4MBB5!?#>>#+'!ĀĀ ! P%T%>+@%%P!67! $+&%(8)*! +$! Q4MBB5! million by using a 3-year (2012-2014) average of historical %X@%')%)K!L#(L! #)! L#=L%&!L8'! N+*L! 234;! &%(+&P%P!%X@%')%)!+$! Q4MB2O!?#>>#+'! and a 5-year average (2010-2014) of historical expenses which is $1.817 million.

/XL#N#*!ĀĀ :OK!H8=%!<3

Note:)! 8! &%)1>*!$!*L%!%&&8*8,!K!/! #)! &%P1(#'=!*L%!*%)*!A%8&!2345!$+&%(8)*!$+&!*L#)! 8(*#T#*A!N! QM5O2!?#>>#+'K!$&+?!Q2M5;S!?#>>#+'!*+!Q4MBBO!?#>>#+'M

Exhibit SDG&E-210, p JW-28

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :<K!)%(*#+'!]G+':,L8&%(P'#>*&#N1*#+'! O&M Expenses" of the Settlement Agreement Terms between San Diego Gas & />%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ā8*%@8A%&! PT+(8*%)M

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
C8N+&	4K4SO	4K2<3	OO	4K4SO
G+'C8N+&	4K;S2	S55	:S35	R24
G+')*8'P8&P	3	3	3	3
TOTAL	**2,647**	**1,996**	**-651**	**1,996**

CHAPTER 2A7-a6

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:43:À
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!Ā.O
Witness: Woldemariam, Jonathan

NONSHARED O&M

Subject: />%(*&#(!"#)*&#N1*#+'!Ā@%&8*#+')
Workpaper: 4/"33;M333

SDG&E Position: ,"-./! $+&%(8)*)!Q4OM<4O?#>>#+'$+&!/>%(*&#(!"#)*&#N1*#+'!Ā@%&8*#+')K!VL#(L! #)! 8'!
#'(&%8)%!+$! Q;M<SS?#>>#+'!+&! ; 3M32%! +T%&234<!&%(+&P%P%X@%')%)!+$! Q43MB<R!
?#>>#+'!8'P! 8'! #'(&%8)%!+$!Q<M5O;?#>>#+'!+&!<4M<%! +T%&234;! &%(+&P%P%X@%')%)!
+$!Q44M554!?#>>#+'!"-./! 1)%)! 8! <:A%8&!>#'%8&(2011-2013)! $+&%(8)*!*+! P%T%>+@!
#*)!67!$+&%(8)*!Q4OM<4O!?#>>#+'M

Exhibit SDG&E-10-R, Page JTW-40

ORA Position: ĀÀ \)! 67! $+&%(8)*!#)! Q44M<SS!?#>>#+'!ĀÀ ! P%T%>+@!#%P67! $+&%(8)*! +$!Q44M<SS!
?#>>#+'!NA!1)#'=! 8! <:A%8&!8T%&8=%!$!L#)*+&#(8>+)*)! (2012-2014).! ĀÀ \)! $+&%(8)*!
#)! =&%8*%&!8'! 8! O:A%8&!8T%&8=%(2010-2014)! +$! L#)*+&#(8>+)%(+&P%P%X@%')%)!
VL#(L!#)!Q43M;34!?#>>#+'K!8'P!#*!#)
)1$$#(#%'*!*+!8PP&%))!67!%X@%')%)M

/XL#N#*!ĀÀ :OK!H8=%!2B

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :<K!)%(*#+'!]G+':,L8&%(P%#>%&#(N1*#+'!
O&M Expenses" of the Settlement Agreement Terms between San Diego Gas &
/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!À8*%@8A%&! PT+(8*%)M

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
C8N+&	OKS3;	<K;2B	:2K2SO	; K;33
G+'C8N+&	BK544	SKB;S	:4K55;	BK533
G+')*8'P8&P	3	3	3	3
TOTAL	**15,315**	**11,376**	**-3,939**	**14,000**

CHAPTER 2A7-a7

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:43:À
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!Ā.O
Witness: Woldemariam, Jonathan

NONSHARED O&M

Subject: -/Ā-À MNC9!DE,CF/,,!,ĀBE6CĀF,!"/,O6ĀM
Workpaper: 4/"33PQ333

SDG&E Position: ,"-./! #'(>1I%)! R3Q3<S?!#>>#+'$+&!T-%+=&8@L#(D1)#'%))! ,+>1*#+')! "%)U*+@V#'! #*)!$+&%(8)*!$+&!#'$+&?8*#+'!G8'8=%?%'*!,1@@+&*Q!

/WL#X#*!,"-./:43:HM:ÀJ!M8=%!4;5

ORA Position: ĀÀ ! &%(+??%'I)! R3!$+&! *L#)! 8(*#Y#*AZ! "-./! @&+Y#I%)! +!)1@@+&*!# %W@>8'8*#+')!+&![+&U@8@%&)!$+&!*L#)!8(*#Y#*AQ

/WL#X#*!ĀÀ :PJ!M8=%!<

Settlement: M>%8)%!&%$%&!*+!/WL#X#*! J!@8=%! :<J!)%(*#+'!\F+':,L8&%(!"#)%&*X1*#+'! Ā.G!/W@%')%)\!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!X%*[%%'!,8'!"#%8)!.! />%(*&#(!9+?@8'A!8'I!Ā$$#(%!+$!Ä8*%@8A%&! IY+(8*%)Q

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
B8X+&	<5	3	:<5	3
F+'B8X+&	4	3	:4	3
F+')*8'I8&I	3	3	3	3
TOTAL	**37**	**0**	**-37**	**0**

CHAPTER 2A7-a8

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:43:À
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!Ā.O
Witness: H+>I%?8&#8?J!K+'8*L8'

NONSHARED O&M

Subject: O%8&'A!Ā@%&8*#+')!,%&Y#(%)
Workpaper: 4/"335Q333

SDG&E Position: ,"-./! $+&%(8)*)!R2.239 ?#>>#+'!$+&! O%8&'A!Ā@%&8*#+')!%&Y#(%)J[L#(L! #)! 8'! increase of $0.401 million or 21.82% over 2013 recorded
%W@%')%)$!R1.838 ?#>>#+8'!! 8'! #'(&%8)%!+$!R3QS<3?#>>#+'!&!48.38%! +Y%&234;!
&%(+&I%I!%W@%')%)$! R1.509 millionQ!,"-./! I%Y%>+@%#!)! >8X+&$+&%(8)*!1)#'=!
234<!X8)%! A%8&&%(+&I%I!%W@%')%)@>1)8'! #'(&%?%'*8>#'(&%8)%!+$!R3Q254!?#>>#+'!
$+&!*L%!*&8')$%&!+$
%?@>+A%%)!+! *L%!O%8&'AĀ@%&8*#+')!%&Y#(%)&+1@!!1&#'=! *L%!@%&#+!$! 234<!
8'!
234;!8'!!*+!&%$>%(*!8!)L#$*!#'!(L8&=#'=!8>>+(8*#+')!$&+?!ÀÀ%X<1%!*+!Ā.G!I1%!*+
L8!*&8')$%&Q!'-./! I%Y%>+@%#!)!'+' :>8X+&$+&%(8)*!1)#'=! 8! ; :A%8&&8Y%&8=%8)!
*L%!X8)%!A%8&&@>1)8'! #'(&%?%'*8>#'(&%8)%!+$!R0.080 ?#>>#+'!+! (+?@>A[#*L! *L%!
/'Y#&+'?%'*8>! M&+*%(*#+'!=%'(A')! ("EPA"s)! 8'!! 98>#$+&'#8#&!Ä%)+1&(%)!D+8&I's
("CARB"s) SF6 regulations.

/WL#X#*!,"-./:43:ÀJ!M8=%!K6H:;P

ORA Position: ORA')! 67! $+&%(8)*!#)! R4QS<5!?#>>#+'!ĀÀ ! I%Y%>+@%#!)! 67! $+&%(8)*!+$! R4QS<5!
?#>>#+'!XA! 1)#'=! 8! <:A%8&&8Y%&8=%(2012-2014)! +$! L#)*+&#(8&%(+&I%I!%W@%')%)
ORA')! $+&%(8)*!#)! R3Q22S?!#>>#+'!+&%8*%&L8'! 234;! &%(+&I%I!%W@%')%)+$! R1.509
?#>>#+'!8'!I!#)!)1$$#(#%'*!*+!8II&%))
%?%&=#'=!67!%W@%')%)!#'(>1!#'=!(+?@>#8'(%![#*L!/M !8'!I!9 ÀD!&%!>8*#+')Q

/WL#X#*!ĀÀ :PJ!M8=%!<2

Settlement: M>%8)%!&%$%&!*+!/WL#X#*! J!@8=%! :<J!)%(*#+'!\F+':,L8&%(!'#)%&%&X1*#+'!
Ā.G!/W@%')%)\!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!X%*[%%'!,8'!=#%8)!.!
/>%(*&#(!9+?@8'A!8'!I!Ā$$#(%!+$!Ā8*%@8A%&! IY+(8*%)Q

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
B8X+&	1,983	4JPS;	-409	4JS2<
F+'B8X+&	2P5	452	-94	4SS
F+')*8'I8&I	3	3	3	3
TOTAL	**2,239**	**1,736**	**-503**	**1,900**

CHAPTER 2A7-a9

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:43:À
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!Ā.O
Witness: H+>I%?8&#8?J!K+'8*L8'

NONSHARED O&M

Subject: -&#I!Ā@%&8*#+')
Workpaper: 1ED008.000

SDG&E Position: ,"-./! $+&%(8)*)!R0.348*! ? #>>#+$!+&!- &#I!Ā@%&8*#+')!L#(L! #)! 8'! #'(&%8)%!+$!
R3Q233?!#>>#+'!+&!4<PQ4%! +Y%&!234<!&%(+&I%I!%W@%')%)!+$! R0.148 ?#>>#+'8'!I! 8'!
#'(&%8)%!+$
R3Q24;?#>>#+'! +&! 159.70%! +Y%&!234;! &%(+&I%I! %W@%')%)!+$! R3Q4<;!?#>>#+'Q!
,"-./! I%Y%>+@%#!)! 67! $+&%(8)*! +$! R0.348 ?#>>#+'XA! 1)#'=! 234<!X8)%! A%8&!
&%(+&I%I!%W@%')%)!>1)!#'(&%?%'*8>!(+)*)! +$! R3Q233? #>>#+$!+&! *[+! 8I!#*#+'8>!
%>%(*&+'#(!(+'*&+>!*%(P'#(#8')!R/96)TI

/WL#X#*!,"-./:43:ÀJ!M8=%!K6H:<<

ORA Position: ORA')! 67! $+&%(8)*! #)! R3Q225!?#>>#+'ĀÀ ! I%Y%>+@%#*)! (+&&%)@+'I#=! 67!
$+&%(8)*!+$! R3Q225?#>>#+'XA! 1)#'=! 8! P:A%8&8Y%&8=%(2010-2014)! +$! L#)*+&#(8>!
&%(+&I%I!%W@%')%)!L#(L! #)! L#=L%&!L8'! X+*L! 234;! &%(+&I%I!%W@%')%)! +$!R3Q4<;!
?#>>#+'8'!I! *L%!<:A%8&8Y%&8=%(2012-2014)! +$!L#)*+&#(8&!%(+&I%I!%W@%')%)!L#(L!
is $0.189 million.

/XL#Y#*!ĀÀ :VK!H8=%!4B

Note: 6%)*! 7%8&!2345!$+&%(8)*!#)! 8UZ1)*%U!YA! RM233C! *+! &%O1(%! >%(*&#(!+'*&+>!6%(P'#(#8'H!$&+?!
$.348* million to $0.148 million.

68N>%N%>+V!L+V)! , "-./^)! $+&%(8)!+$! Q3M<;B!?#>>#+'! "#$$%&(%! +$! Q3M334?#>>#+'$&+?!
%)#?+'A!#)!P1%!*+!&+1'P#'=M

/XL#N#*!,"-./:243

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :<K!)%(*#+'!]G+':,L8&%(P'#)*%&#(8*#+'!
O&M Expenses" of the Settlement Agreement Terms between San Diego Gas &
/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!À8*%@8A%&! PT+(8*%)M

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
C8N+&	2B2	233	:B2	4<4
G+'C8N+&	OS	25	:<4	4S
G+')*8'P8&P	3	3	3	3
TOTAL	**349**	**226**	**-123**	**148**

CHAPTER 2A7-a10

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:43:À
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!Ā.O
Witness: H+>I%?8&#8?J!K+'8*L8'

NONSHARED O&M

Subject: Project Management
Workpaper: 4/"343Q333

SDG&E Position: ,"-./! $+&%(8)*)R1.368 ?#>>#+'$+&Project! G8'8=%?%'*J! [L#(L! #)! 8'! #'(&%8)%!+$! $0.886 ?#>>#+'!+&!183.82%! +Y%&234<!&%(+&I%I!%W@%')%)!+$! R0.482 ?#>>#+'8'I! 8'! #'(&%8)%!+$! R0.986 ?#>>#+'!+&! 258.12%! +Y%&234;! &%(+&I%I! %W@%')%)!+$! R0.382 ?#>>#+'Q , "-./! I%Y%>+@%#!)! 67! $+&%(8)*!+$! R1.368 ?#>>#+'XA! 1)#'=! 234<!X8)%! A%8&&%(+&I%I! %W@%')%@>1)!8'! #'(&%?%'*8>!#'(&%8)%!+$! R0.886 ?#>>#+'$+&! 8! project planner class, reassigned personnel, and an increase in personnel.

/WL#X#*!,"-./:43:ÀJ!M8=%!K6H:2S

ORA Position: ORA')! 67! $+&%(8)*!#)! R0.528 millionQĀÀ ! I%Y%>+@%#!)!$+&%(8)*!+$! R0.528 million XA! 1)#'=! 234;! &%(+&I%I! %W@%')%@>1)! 8'! #'(&%?%'*8>!#'(&%8)%!+$! R3Q4;5!?#>>#+'! $+&Ā@/W!&%*1&'#'=@%&)+"%>QRA')! $+&%(8)*!#! R3Q4;5!? #>>#+'!&%8*%%&B'! 234;! &%(+&I%I!(+)*)! +$! R0.382 ?#>>#+'J! L#(L! #)!) 1$$#(#%'*!+! 8II&%))! %?%&=#'=!67! %W@%')%)!C*!#)! 8>)+! =&%8*%%&L8'! X+*L! *L%! <:A%8&!(2012-2014)! 8'I! P:A%8&! (2010-2014) averages of $0.424 million and $0.488 million, respectively.

/WL#X#*!ĀÀ :PJ!M8=%!45

Settlement: M>%8)%!&%$%&!*+!/WL#X#*! J!@8=%! :<J!)%(*#+'!\F+':,L8&%!(!"#)%&%&X1*#+'! Ā.G!/W@%')%)\!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!X%*[%%'!,8'!"#%8)!.! />%(*&#(!9+?@8'A!8'I!Ā$$#(%!+$!Ä8*%@8A%&! IY+(8*%)Q

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
B8X+&	4J454	483	-678	S<2
F+'B8X+&	23S	;P	:452	68
F+')*8'I8&I	3	3	3	3
TOTAL	**1,368**	**528**	**-840**	**800**

CHAPTER 2A7-a11

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:43:À
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!Ā.O
Witness: H+>I%?8&#8?J!K+'8*L8'

NONSHARED O&M

Subject: />%(*&#(!À%=#+'8>!Ā@%&8*#+')
Workpaper: 4/"344Q333

SDG&E Position: ,"-./! $+&%(8)*)!R<5MNV!B ? #>>#+!$+&!/ >%(*&#(À%=#+'8>!Ā@%&8*#+')!L!#(L! #)! 8'! #'(&%8)%!+$! RPQ443! ?#>>#+!&! 16.09%! +Y%&234<!&%(+&I%I! %W@%')%)!$! R31.749 ?#>>#+!8'I! 8'! #'(&%8)%!+$!R5QP2<!?#>>#+'+&!24QP%! +Y%&234;! &%(+&I%I!%W@%')%)! +$! R<3Q<<5!?#>>#+!&! "-./! I%Y%>+@%#!)! 67! $+&%(8)*!XA! 1)#'=! 234<!X8)%! A%8&! &%(+&I%I %W@%')%)!@>1)!8'!#'(&%?%'*8>!#'(&%8)%!+$!RPQ443!?#>>#+!1!$!8&%(&#%8&#%)Q

Exhibit SDG&E-10-R, Page JTW-8

ORA Position: ORA')! 67! $+&%(8)*!#)! R<<Q3PP!?#>>#+!À ! I%Y%>+@%#!)!67! $+&%(8)*! +$!R<<Q3PP! ?#>>#+'XA! 1)#'=! 8! P:A%8&8Y%&8=%(2010-2014)! +$! L#)*+&#(8>!I%(+&I%I!%W@%')%)! ORA')! $+&%(8)*!#)! R2.719 ?#>>#+!&%8*%&8'! 234;! &%(+&I%I!%W@%')%)!$! R<3Q<<5! ?#>>#+!C! C*!#)! 8>)+! =&%8*%&8'! *L%! <:A%8&8Y%&8=%(2012-2014)! +$! L#)*+&#(8>! recorded expenses which is $32.188 million.

Exhibit ORA-5, Page 8

Note: *! 6%)*!7%8&!2345!$+&%(8)*!#)! adjusted! XA! ($1,410K)! $+&!K1&#)!#(*#+'8>!M%&?#**#'=8'I! Ā6! "&#Y%&)! and Traffic Control Expenses, from $36.859 million to $35.449 million.

/WL#X#*!,"-./:243J!@!KH:4;

Settlement: M>%8)%!&%$%&!*+!/WL#X#*! J!@8=%! :<J!)%(*#+'!\F+':,L8&%(!"#)%&%&X1*#+'! Ā.G!/W@%')%)\!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!X%*[%%'!,8'!"#%8)!.! />%(*&#(!9+?@8'A!8'!Ā$$#(%!+$!À8*%@8A%&! IY+(8*%)Q

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
B8X+&	2;JP;2	22,881	:4J554	24,538
F+'B8X+&	42J<4S	43J4S;	:2J4;<	10,911
F+')*8'I8&I	3	3	3	3
TOTAL	**36,859**	**33,055**	**-3,804**	**35,449**

CHAPTER 2A7-a12

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:43:À
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!Ā.O
Witness: H+>I%?8&#8?J!K+'8*L8'

NONSHARED O&M

Subject: ,U#>>)!.!9+?@>#8'(%!6&8#'#'=
Workpaper: 4/"34<Q333

SDG&E Position: ,"-./! $+&%(8)*)!R5.087 ?#>>#+'$+&!U#>>)!8'I! 9+?@>#8'(%!6&8#'#'=J![L#(L! #)! 8'!
#'(&%8)%!+$
R4Q;2S?#>>#+'!+&!38.99%! +Y%&234<!&%(+&I%I!%W@%')%)!+$! R<Q553?#>>#+'!8'I! 8'!
#'(&%8)%!+$! R2Q;S;!?#>>#+'!+&!94.68%! +Y%&234;! &%(+&I%I!%W@%')%)!+$! R2Q54<!
?#>>#+'!Q , "-./! I%Y%>+@%#!)! 67! $+&%(8)*!+$! R<Q553?#>>#+'!XA! 1)#'=! 234<!X8)%!
A%8&&%(+&I%I!%W@%')%@>1)8'! #'(&%?%'*8>#'(&%8)%+$!R4Q;2S? #>>#+$!+&!Y8&#+1)!
8(*#Y#*#%)Q!

Exhibit SDG&E-10-R, Page JTW-19

ORA Position: ORA')! 67! $+&%(8)*!#)! R<Q553!?#>>#+'!ĀÀ ! I%Y%>+@%#!)! 67! $+&%(8)*!+$! R<Q553!
?#>>#+'!XA!1)#'=!*L%!L#=L%)*!&%(+&I%I!%W@%')%!>%Y%>!$&+?
P%!@8)!)#V!A%8&)!R233N:234;TI

/VP#U#*!ĀÀ :XH!F8=%!4<

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :<H!)%(*#+'!YE+':,P8&#(%!)*&%(J&*#+'!
Ā.D!/V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8+'#%)!.!
/>%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ā8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	; H4\4	2H[X4	:4H;<3	<H3N;
E+'G8U+&	N35	N3N	<	N35
E+')*8'O8&O	3	3	3	3
TOTAL	**5,087**	**3,660**	**-1,427**	**4,000**

CHAPTER 2A7-a13

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:43:À
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!Ā.O
Witness: H+>I%?8&#8?J!K+'8*L8'

NONSHARED O&M

Subject: ,%&Q#(%!Ā&O%&!6%8?!R,Ā6T
Workpaper: 4/"34;I333

SDG&E Position: ,"-./! $+&%(8)*)!M3I\\<! ? #>>#+$+&!*P%!,Ā6H! ZP#(P! #)! 8'! #'(&%8)%! +$! M3I3<[! ?#>>#+'+&!; I<[%! +Y%&234<!&%(+&I%I!%W@%')%)+$! R0.846 ?#>>#+'8'!! 8'! #'(&%8)%! +$! R3Q2<P?#>>#+'!+&! <5Q2S%! +Y%&!234;! &%(+&I%I! %W@%')%)+$! R0.648 million. ,"-./! I%Y%>+@%#!)! 67! $+&%(8)*! +$! R0.883 ?#>>#+'XA! 1)#'=! 234<!X8)%! A%8&! &%(+&I%I! %W@%')%)@>1)! 8'! #'(&%?%'*8>! #'(&%8)%! +$! R3Q3<S?#>>#+ $+&! *L%! increased manning of 8 Service Order Planners.

Exhibit SDG&E-10-R, Page JTW-29

ORA Position: ORA')! 67! $+&%(8)*! #)! R0.685 millionQ! ĀÀ ! I%Y%>+@%#!)! (+&&%)@+'I#'=!67! $+&%(8)*!+$! R0.685 ?#>>#+'XA! 1)#'=! 234;! X8)%! A%8&&%(+&I%I! %W@%')%)@>1)!8'! #'(&%?%'*8>!#'(&%8)%!+$! R3Q3<S!?#>>#+'ORA')! ?%*L+I+>+=A!#)!)#?#>8&!+! *L8*! +$! SDG&E, but utilizes the most recent recorded %W@%')%)!$&+?!234;!8)!*L%!X8)%!A%8&!#')*%8I!+$!234<!&%(+&I%I!%W@%')%)Q

/WL#X#*!ĀÀ :PJ!M8=%!4S

Settlement: M>%8)%!&%$%&!*+!/WL#X#*! J!@8=%! :<J!)%(*#+'!\F+':,L8&%(!'#)%&*&X1*#+'! Ā.G!/W@%')%)\!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!X%*[%%'!,8'!=#%8)!.! />%(*&#(!9+?@8'A!8'I!Ā$$#(%!+$!Ä8*%@8A%&! IY+(8*%)Q

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
B8X+&	<P;	<24	:<<	328
F+'B8X+&	529	<5;	:45P	<S2
F+')*8'I8&I	3	3	3	3
TOTAL	**883**	**685**	**-198**	**700**

CHAPTER 2A7-a14

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÄ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:43:Ä
Area: /C/96ÄD9!"D,6ÄDEF6DĀG!Ā.O
Witness: H+>I%?8&#8?J!K+'8*L8'

NONSHARED O&M

Subject: ,1X)*8*#+'!9.Ā
Workpaper: 4/"34PQ333

SDG&E Position: ,"-./! $+&%(8)*)!R6.912*! ! ?#>>#+'!$+&!, 1X)*8*#+'! 9+')*&1(*#+'! 8'!I! G8#'*%'8'(%J! [L#(L! #)! 8'! #'(&%8)%!+$! R4Q345!?#>>#+'!+&! 4SQ2%! ? #>>#+'!Y%&!234<!&%(+&I%I! %W@%')%)!$!R5.896 ?#>>#+'8'I! 8'! #'(&%8)%!+$!R4QP5!?#>>#+'!&!29.27%! +Y%&!234;! &%(+&I%I!%W@%')%)!$!RPQ<;S!?#>>#+'!&!"-./! I%Y%>+@%#!)!67! $+&%(8)*! XA!1)#'=! 234<!X8)%! A%8&&%(+&I%I!%W@%')%@>1)8'! #'(&%?%'*8>#'(&%8)%!+$!R4Q345!?#>>#+'! $+&!Y8&#+1)!8(*#Y#*#%)Q

/WL#X#*!,"-./:43:ÄJ!M8=%!K6H:<;

ORA Position: ORA')! 67! $+&%(8)*!#)! RPQ522!?#>>#+'!&!ĀÄ ! I%Y%>+@%#!)! 67! $+&%(8)*!+$! RPQ522! ?#>>#+'!XA!1)#'=! 8! 2:A%8&&!Y%&8=%!$!L#)*+&#(8%W@%')%)Q!*!#)! ' +*! 8@@&+@&#8*%! 1)%! 8! <:A%8&&!(2012-2014)! +&!P:A%8&&!(2010-2014)! 8Y%&8=%!#'(%! TI1&#'=!*L%!2342! X1)#'%))! A%8&&J!L%!,9 " ! =&+1@J!(!+')#)*#'=! +$! 19 %?@>+A%%)&!B')$%&&%)$&+?! *L%! ,1X)*8*#+'! 9 .Ā! =&+1@!+! ,A)*%?! M&+*%(*#+'8)! @&*! +$! *L%! I %@8&*?%'*! reorganization."

/WL#X#*!ĀÄ :PJ!M8=%!2;

Note: *! 6%)*! 7%8&!2345!$+&%(8)*!#)! adjusted! XA! ($202K)! *+! &%?+Y%(!%&*8#'!&8')?#))#+'! $1'(*#+')J! from $6.912 million to $6.710 million.

/WL#X#*!,"-./:243J!@!KH:2<

Settlement: M>%8)%!&%$%&!*+!/WL#X#*! J!@8=%! :<J!)%(*#+'!\F+':,L8&%(!"#%&%&X1*#+'! Ā.G!/W@%')%)\!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!X%*[%%'!,8'!"#%8)!.! />%(*&#(!9+?@8'A!8'I!Ā$$#(%!+$!Ä8*%@8A%&! IY+(8*%)Q

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
B8X+&	; JS<3	<JPSS	:4J4P<	4,528
F+'B8X+&	2,182	2J3;P	:4<S	2,182
F+')*8'I8&I	3	3	3	3
TOTAL	**6,912**	**5,622**	**-1,290**	**6,710**

CHAPTER 2A7-a15

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:43:À
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!Ā.O
Witness: H+>I%?8&#8?J!K+'8*L8'

NONSHARED O&M

Subject: "#)*&#X1*#+'!/'=#'%%&#'=
Workpaper: 1ED018.000

SDG&E Position: ,"-./! $+&%(8)*)R1.909 ?#>>#+'$+&!'#)*&#X1*#+'!=#'%%&#'=J![L#(L! #)! 8'! #'(&%8)%! +$!R0.590 ?#>>#+'!+&!;;QS<%! +Y%&234<!&%(+&I%I!%W@%')%)$!R1.319 ?#>>#+'8'I! 8'! #'(&%8)%!+$! R3Q;;3!?#>>#+'!+&! 29.95%! +Y%&234;! &%(+&I%I!%W@%')%)!+$! R1.469 ?#>>#+'!, "-./! I%Y%>+@%#!)!>8X+&$+&%(8)*!+$!R4Q54S?#>>#+'1)#'=! 8! ;:A%8&!>#'%8&! (2010-2013)! $+&%(8)*! @>1)!8'! #(&%?%'*8>! #'(&%8)%!+$! R3Q253!?#>>#+'!,"-./ I%Y%>+@%#!)!'+' :>8X+&$+&%(8)*!+$!R0.292 ?#>>#+'XA!1)#'=! 8! <:>#'%8&!(2011-2013) $+&%(8)*Q

/WL#X#*!,"-./:43:ÀJ!M8=%!K6H:5P

ORA Position: ORA')! 67! $+&%(8)*!#)! R1.397 millionQ!ĀÀ ! I%Y%>+@%#!)! 67! $+&%(8)*!+$! R1.397 ?#>>#+'XA!1)#'=! 8! ;:A%8&!8Y%&8=%(2011-2014)! +$!L#)*+&#(8&!%(+&I%I!%W@%')%)Q! ;:A%8&!8Y%&8=%#)! 8@@&+@&#&%(31)%!L#)*+&#(8%W@%')%)Q!8Y%!&%?8#'%I!) *8X>%! $+&!*L%!@8)*! $+1&!A%8&)QC$!,"-./! L#&%)!%[! F/G! %?@>+A%%,'J! /! (8'! &%8>>+(8'%)*')! $&+?!*L%!'+' :>8X+&(!+'*&8(*%I! [+&U!*L8*!#! (1&&%'*>A%%#'=!1)%I! *+! 8))#)*![#*L!*L%!#'(&%8)%I![+&U>+8IQ

/WL#X#*!ĀÀ :PJ!M8=%!;S

Settlement: M>%8)%!&%$%&!*+!/WL#X#*! J!@8=%! :<J!)%(*#+'!\F+':,L8&%(!'#)%&%&X1*#+'! Ā.G!/W@%')%)\!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!X%*[%%'!,8'!=#%8)!.! />%(*&#(!9+?@8'A!8'I!Ā$$#(%!+$!À8*%@8A%&! IY+(8*%)Q

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
B8X+&	4J54S	992	:52P	1,208
F+'B8X+&	292	;3P	44<	292
F+')*8'I8&I	3	3	3	3
TOTAL	**1,909**	**1,397**	**-512**	**1,500**

CHAPTER 2A7-a16

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ā9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ā%01%)*)

Exhibit No.: ,"-./:43:À
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!Ā.O
Witness: H+>I%?8&#8?J!K+'8*L8'

NONSHARED O&M

Subject: 6&+1X>%)L++*#'=
Workpaper: 4/"323Q333

SDG&E Position: ,"-./! $+&%(8)*)!R7.965 ?#>>#+'!$+&!6&+1X>%)L++*#'=!J!L#(L! #! 8'! #'(&%8)%!+$! R3Q;;3!?#>>#+'!+&! 5.85%! +Y%&!234<!&%(+&I%I!%W@%')%)!+$! RSQP2P?#>>#+'B'I! 8'! #'(&%8)%!+$! R4Q35<?#>>#+'!+&! 4PQ;3%! +Y%&!234;! &%(+&I%I!%W@%')%)!+$! R6.902 ?#>>#+'Q , "-./! I%Y%>+@%#!)! 67! $+&%(8)*!+$! R7.965 ?#>>#+'XA! 1)#'=! 234<!X8)%! A%8&!8%(+&I%I! %W@%')%)!@>1)!8'! #'(&%?%'*8>!#(&%8)%! +$! R3Q;;3!? #>>#+'$+&! 8I#*#+'8>!*&+1X>%)L++*%&)!*+!(+Y%&!)A)*%?!=&+[*L!&%01#&%?%'*)Q

/WL#X#*!,"-./:43:ÀJ!M8=%!K6H:45

ORA Position: ĀÀ L)! 67! $+&%(8)*!#)! M[I5X3!?#>>#+'! ĀÀ ! O%Q%>+@%#)!67! $+&%(8)*! +$! M[I5X3! ?#>>#+'UA! 1)#'=! 8! X:A%8&!8Q%&8=%!R2343:234;T! +$! P#)*+&#(8&!%(+&O%O!%V@%')%)! ĀÀ L)! $+&%(8)*#)! M3I[;\! ?#>>#+'+&%8*%&!8'! 234;! &%(+&O%O!%V@%')%)! +$! M5IN32! ?#>>#+'! B*!#)! 8>)+! =&%8*%&!8'! *P%! <:A%8&!8Q%&8=%!R2342:234;T! +$! P#)*+&#(8>! %V@%')%)!ZP#(P!#)!M[IX3N!?#>>#+'I

/VP#U#*!ĀÀ :XH!F8=%!43

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :<H!)%(*#+'!YE+':,P8&!%(+&!%(+&!%(+&!U8*#+'! Ā.D!/V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8=!'#%)!.! />%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!À8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	[H5XX	[H<2N	:<25	[H5XX
E+'G8U+&	<43	<24	44	<43
E+')*8'O8&O	3	3	3	3
TOTAL	**7,965**	**7,650**	**-315**	**7,965**

CHAPTER 2A7-a17

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:43:À
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!Ā.O
Witness: H+>I%?8&#8?J!K+'8*L8'

NONSHARED O&M

Subject: M%=%*8*#+'!G8'8=%?%'*!N6&%%!6&#??#'=O
Workpaper: 4/"324P334

SDG&E Position: ,"-./! $+&%(8)*)!Q2;PRRS?#>>#+'$+&!#)! M%=%*8*#+'!G8'8=%?%'*! N6&%%!6&#??#'=O!
@&+=&8?J!TL#(L! #)! 8'! #'(&%8)%!+$! Q4P;RR?#>>#+'!+&! 5P<3U! +V%&234<!&%(+&I%I!
%W@%')%)!+$
Q2<P43;? #>>#+8'!I! 8'! #'(&%8)%!+$! Q2P4S5? #>>#+'!&! SPX2U ! +V%&234;!&%(+&I%I!
%W@%')%)!+$!Q22P<5<!?#>>#+'P!,"-./!#)!8>)+!@&+@+)#'=!8
T+:T8A! Y8>8'(#'=! 8((+1'! $+&!M%=%*8*#+'!G8'8=%?%'*! N6&%%!6&#??#'=OP!"-./
I%V%>+@%#*)! 67! $+&%(8)*! +$! Q2;PRRS?#>>#+'!YA! 1)#'=! 8! <:A%8&!8V%&8=%!
N2344:234<O!+$!L#)*+&#(8%W@%')%)!1)! 8'! #'(&%?%'*8>#'(&%8)%+$! Q3P<S;!?#>>#+'!
$+&!Ā.G! %W@%')%)!8))+(#8*%I! T#*L! *L%! Z+T%&H+&[\! M%=%*8*#+'!G8'8 =%?%'*!
)A)*%?P

/WL#Y#*!,"-./:43:ÀJ!Z8=%!K6H:R4

ORA Position: ĀÀ])! 67! $+&%(8)*! #)! Q2<PXRX?#>>#+'J!TL#(L! #)! Q3P^34?#>>#+'!>+T%&! *L8'!
,"-./])! $+&%(8)*!PĀÀ ! I %V%>+@%#*)!67! $+&%(8)*!+$! Q2<PXRX?#>>#+'!YA!1)#'=! 8!
<:A%8&!8V%&8=%!N2342:234;O!+$!L#)*+&#(8&!%(+&I%I!%W@%')%)!L#(L! 1)%)! *L%!?+)*!
&%(%'*!L#)*+&#(8>%(+&I%I!%W@%')%)$&+?! 234; P ĀÀ ! +Y_%(*)!*+! *L%! 1)%! +$! 8!
T+:T8A! Y8>8'(#'=! 8((+1'! $+&! M%=%*8*#+'!G8'8=%?%'*! N6&%%!6&#??#'=O! Y1*!
&%(+??%'I)! *L8*! *L%! 9 +??#))#+'! (+'*#'1%! *L%! 1)%! +$! 8! +'%:T8A! Y8>8'(#'=!
8((+1'*!TL#(L!T#>>!Y%**%&!@&+*%(*!&8*%@8A%&)!$&+?!(#*)!PV8&#8Y#>

/WL#Y#*!ĀÀ :RJ!Z8=%!;4

Settlement: Z>%8)%!&%$%&!*+!/WL#Y#*! J!@8=%! :<J!)%(*#+'!`F+':,L8&%#!'+%)%&!Y1*#+'!
Ā.G!/W@%')%)`!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!Y%*T%%'!,8+'#%8)!.!
/>%(*&#(!9+?@8'A!8'!I!Ā$$#(%!+$!À8*%@8A%&! IV+(8*%)P

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
B8Y+&	4J354	4J3<3	:<4	4J354
F+'B8Y+&	2<J;SX	22JX2X	:5^3	2<J;SX
F+')*8'I8&I	3	3	3	3
TOTAL	**24,559**	**23,858**	**-701**	**24,559**

CHAPTER 2A7-a18

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:43:À
Area: /C/96ÀD9!"D,6ÀDEF6DĀG!Ā.O
Witness: H+>I%?8&#8?J!K+'8*L8'

NONSHARED O&M

Subject: 6%(L'+>+=A!E*#>#\8*#+'
Workpaper: 4/"32;P333

SDG&E Position: ,"-./! $+&%(8)*)!Q4PS;X!? #>>#+!$+&!6%(L'+>+=A!E*#>#\8*#+'J!L#(L! #)! 8'! #'(&%8)%! +$!Q3P554!?#>>#+'!+&!R4P<5!J! +V%&234<!&%(+&I%I!%W@%')%)!$!Q4P2X^!?#>>#+'8'I! 8'! #'(&%8)%!+$! Q4P3<X!?#>>#+'!+&! 44;P3^U ! +V%&234;! &%(+&I%I!%W@%')! +$! Q3PS43! ?#>>#!P! ,"-./! I%V%>+@%#!)! 67! $+&%(8)*! 1)#'=! 8! R:A%8&!>#'%8&!N233S:234<O! $+&%(8)*!@>1)! #'(&%?%'*8>! (+)*)! +$! *L%! Q3P45<?#>>#+'!$+&! D+&&%! ,@&#'=)! G#(&+=&#I!8'I!*L%! IV8'(%I!/'%&=A!,*+&8=%!N /,O!Z&+_%(*P

/WL#Y#*!,"-./:43:ÀJ!Z8=%!K6H:^^

ORA Position: ĀÀ])! 67! $+&%(8)*!#)! Q4P2;<!?#>>#!P!ĀÀ ! I%V%>+@%#!)! 67! $+&%(8)*! +$! Q4P2;<! ?#>>#+'!YA! 1)#'=! 8! <:A%8&!8V%&8=%!N2342:234;O!+$! L#)*+&#(8&!%(+&I%I! %W@%')%)! "%)@#*%!L%!I+T'T8&I! *&%'I! #'! (+)*)J! ĀÀ])! $+&%(8)*!+$!Q4P2;<!? #>>#+#!)! Q3P<<<! ?#>>#+'!=&%8*%&!*L8'!234;!&%(+&I%I %W@%')%)!+$!Q3PS43!?#>>#+'P

/WL#Y#*!ĀÀ :RJ!Z8=%!RR

Settlement: Z>%8)%!&%$%&!*+!/WL#Y#*! J!@8=%! :<J!)%(*#+'!`F+':,L8&%#!I'+#%(&!Y1*#+'! Ā.G!/W@%')%)`!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!Y%*T%%'!,8+'#%8)!.! />%(*&#(!9+?@8'A!8'I!Ā$$#(%!+$!Ä8*%@8A%&! IV+(8*%)P

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
B8Y+&	4J2SS	XX3	:;4S	4J352
F+'B8Y+&	5;S	<5<	:2X5	;<X
F+')*8'I8&I	3	3	3	3
TOTAL	**1,948**	**1,243**	**-705**	**1,500**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

8. SDG&E-11 (Exh 74) - ELECTRIC GENERATION

a. O&M - NON-SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ĀÄ"=55Ä!555	@95B	F9?3Ä
!ĀÄ"=55L!555	@L:B	F9?3
P!ĀÄ"=55M!555	@S:M5B	F9?3P
L!ĀÄ"=559!555	@QMB	F9?3L

CHAPTER 2A8-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:44
Area: /C/96ÀD9!-/G/Ä 6DĀG
Witness: C8!H%*%&K!98&>!,M

NONSHARED O&M

Subject: -%'%&8*#+'!:!H>8'*!:! U?#'
Workpaper: 4/-334M333

SDG&E Position: -%'%&8*#+'! H>8'*! U?#'#)*&8*#+'! R4/-334 T! #! +'%! +$! *P&%%ĀD! Z+&J=&+1@)! #'(>1O%G#'! *P%BO?#'#)*&8*#+'U1(J%*I!6P%!+*P%&*Z+! Z+&J=&+1@)#'(>1O%G#&%!P%! ,SH! :! H+R%&!, 1@@>A!R4/-33X T! 8'O! SH! :! -%'%&8*#+'! .! Ä%)+1&(%!H>8"#'=! R4/-33\ TI!, "-./! $+&%(8)*)!8! *+*8>!+$!M4I<\! ?#>>#+'$+&!P%)%!P&%%Z+&J=&+1@!) ,"-./! %V@%(*)%V@%'O#*1&%)&%?8#'!'%8&!P#)*+&#(8>%Q%Z)#P! *P%BOO#*#+'!$! 8"18>! [9>%8'! 6%(L! ? %?Y%&)L#@U1%)\! 8'U! '%R! (+)*)! 8**%'U8'*! *+! *L%! "reorganization of the Power Supply organization."

/WL#Y#*!,"-./:44J!Z8=%!9,B:2<

ORA Position: ĀÀ ! &%(+??%'I)! 8! 67! $+&%(8)*+$!Q4P3X23+&!L%!*L&%%!+&[=&+1@)*L8*! (+?@+)%! *L%! I?#'#)*&8*#+'! Y1([%*P!ORA's! &%I1(*#+')! +&#=#'8*%$&+?!#'(+&@+&8*#'=L%! 234;! 8I_1)*%I:&%(+&I%I! I8*8P! 6L%)%! &%I1(*#+')! T%&%!?8I%! *+! - %'%&8*#+ Z>8'*! I?#'#)*&8*#+'! N4/-334 O!8'I! MZ! :! -%'%&8*#+'! .! Ä%)+1&(%!Z>8"#'=! N4/-33XOP! ĀÀ !I#I!'+*!*8[%!#))1%!T#*L!,MZ!:!Z+T%&!,1@@>A!N4/-33ROP!!

/WL#Y#*!ĀÀ :XJ!Z8=%!S

Settlement: Z>%8)%!&%$%&!*+!/WL#Y#*! J!@8=%! :RJ!)%(*#+'!`F+':,L8&%!(!-%%(*&8*#+'! Ā.G!/W@%')%)!$+&!67!2345`!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)%%!,8'! "#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'I!Ā$$#(%!+$!À8*%@8A%&! IV+(8*%)P

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
B8Y+&	2X4	435	:4^R	4R^
F+'B8Y+&	5	4	:R	4
F+')*8'I8&I	3	3	3	3
TOTAL	**287**	**107**	**-180**	**158**

CHAPTER 2A8-a2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:44
Area: /C/96ÀD9!-/G/Ä 6DĀG
Witness: C8!H%*%&K!98&>!,M

NONSHARED O&M

Subject: Ä%)+1&(%!H>8"#'=
Workpaper: 4/-33;M333

SDG&E Position: ,"-./! #)! &%01%)*#'=!M4I253!? #>>#+ZP#(P! %V(%%O)ĀÀ L)! &%(+??%'O8*#+'! +$!
MI;43!?#>>#+'UA! M\X3! ? #>>#+'H&! 23[!@%&(%!* ,"-./! #)! &%01%)*#'=! 8'! #'(&%8)%!
#'! @%&)+"%-8+&[(+?Y#'%U\!) +>8&@&+=&8?)!8'U! $+&!8'! %X@%(*%#U&%8)%#'! R+&J!
8**%'U8'*! *+! *L%! *&8')#*#+'! *+! U%(+??#))#+'#'=! 8*! ,ĀG-,M! ,"-./! 1)%U! 8!
*L&%%:A%8&!8T%&8=%!8)!8!Y8)%!1@+'!RL#(L!*L%)%
U#)(&%*%!8UZ1)*?%'*)!R%&%!?8U%M

/XL#Y#*!,"-./:44K!H8=%!9,C:24

ORA Position: ĀÀ L)! &%(+??%'O)! 8! $+&%(8)*+$!M;43!?#>>#+! >>!+$!ĀÀ L)! &%O(!*#+')! +&#=#'8*%!
$&+?!#'(+&@+&8*#'=!P%!234;! 8OW1)*%O:&%(+&O%O!%V@%')%)I8*8! #'*+! *P%!$+&%(8)*#'=!
?%*P+O+>+=AI!ĀÀ L)!&%(+??%'O8*#+')!8&%!$#Q%:A%8&!8Q%&8=%)
P8!#'(>1O%!*P%!234;!8OW1)*%O:&%(+&O%O!%V@%')%)I

/VP#U#*!ĀÀ :\H!F8=%!\

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :XH!)%(*#+'!YE+':,P8&%!%O!%V@%')%)I*8'!
Ā.D!/V@%')%)!$+&!67!2345Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&Z%!%O!%V@%')%)I*8'!
"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ä8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	X;X	<5X	:4\3	\\\
E+'G8U+&	[4X	;5	:55N	442
E+')*8'O8&O	3	3	3	3
TOTAL	**1,260**	**411**	**-849**	**1,000**

CHAPTER 2A8-a3

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:44
Area: /C/96ÀD9!-/G/À 6DĀG
Witness: C8!H%*%&K!98&>!,M

NONSHARED O&M

Subject: -%'%&8*#+'!H>8'*!"%)%&*!,*8&
Workpaper: 4/-335M333

SDG&E Position: ,"-./L)!@&+@+)%)!8!67!$+&%(8)*!+$!M2;I5;!?#>>#+'I!

/VP#U#*!,"-./:44H!F8=%!9,G:4X

ORA Position: ĀÀ ! &%(+??%'O)! 8! MXI3!? #>>#+'I+&! 2XI23!@%&(%'*&%O1(*#+'! *+! ,"- ./ L)! 67
@&+@+)8+$! M2;I5;!?#>>#+I! ĀÀ H! 1'>#J%!,"-./H! 1)%O! &%(+&O%8OW1)*%O2234;!
O8*8!*+! (+')*&1(*! <:A%8&8Q%&8=%$H&!E+'>8U+&!8'O! E,/! %V@%')%)%@&%)%'*#'=!
P%!$#&)!(+?@>%*%!<!(8>%'O8&!A%8&)!+$!+@%&8*#+'I

/VP#U#*!ĀÀ :\H!F8=%!5

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :XH!)%(*#+'!YE+':,P8&#%!O!%&8*&+'!
Ā.D!/V@%')%)!$+&!67!2345Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&Z%!%!*8'!
"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ä8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	2H<<3	2H<<3	3	2H\;4
E+'G8U+&	43H223	NH23;	:4H345	44H22;
E+')*8'O8&O	42H3N4	\ H4;[	:<HN;;	NHN<X
TOTAL	**24,641**	**19,681**	**-4,960**	**24,000**

CHAPTER 2A8-a4

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:44
Area: /C/96ÀD9!-/G/Ä 6DĀG
Witness: C8!H%*%&K!98&>!,M

NONSHARED O&M

Subject: SH!:!-%'%&8*#+'!.!Ä%)+1&(%!H>8"#'=
Workpaper: 4/-33NM333

SDG&E Position: SH! :! -%'%&8*#+'!. ! Ä%)+1&(%H>8"#'=! R4/-33\ T!#)! +'%! +$!*P&%%ĀD! Z+&J=&+1@)! #'(>1O%G#'! *P%BO?#'#)*&8*#+'U1(J%*I!6P%!+*P%&*Z+! Z+&J=&+1@)#'(>1O%G8&%!P%! ,SH! :! H+R%&! 1@@>R4/-33X T! 8'O! -%'%&8*#+'! F>8'*! O?#'#)*&8*#+'!R4/-334TI! ,"-./! $+&%(8)*)!8! *+*8>!+$! M4I<\! ? #>>#+$+&!*P%)%!*P&%%Z+&J=&1@)I! ,"-./ %V@%(*)V@%'O#*1&%)! &%?8#'! %8&P#)*+&#(8>%Q%Z#*P!*P%!8OO#*#+'+$!8"18>! [9>%8'! 6%(L! ?%?Y%&)L#@@1%)\!8'U! '%R! (+)*)! 8**%'U8'*! *+! *L%![&%+&=8'#\8*#+'+$! the Power Supply organization."

/WL#Y#*!,"-./:44J!Z8=%!9,B:2<

ORA Position: ĀÀ ! &%(+??%'I)! 8! 67! $+&%(8)*+$!Q4P3X23+&!L%!*L&%%I+&[=&+1@)*L8*! (+?@+)%! *L%! I?#'#)*&8*#+'! Y1([%*P!ORA's! &%I1(*#+')! +&#=#'8*%$&+?!#'(+&@+&8*#'+L%! 234;! 8I_1)*%I:&%(+&I%I! I8*8P! 6L%)%! &%I1(*#+')! T%&%!?8I%! *+! - %'%&8*#+ Z>8'*! I?#'#)*&8*#+'! N4/-334 O!8'I! MZ! :! -%'%&8*#+'! .! Ä%)+1&(%!Z>8"#'=! N4/-33XOP! ĀÀ !I#I!'+*!*8[%!#))1%!T#*L!,MZ!:!Z+T%&!,1@@>A!N4/-33ROP!!

/WL#Y#*!ĀÀ :XJ!Z8=%!S

Settlement: Z>%8)%!&%$%&!*+!/WL#Y#*! J!@8=%! :RJ!)%(*#+'!`F+':,L8&%!(!-%%(*&8*#+'! Ā.G!/W@%')%)!$+&!67!2345`!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)%%!,8'! "#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'I!Ā$$#(%!+$!Ä8*%@8A%&! IV+(8*%)P

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
B8Y+&	<S^	224	:4^5	<25
F+'B8Y+&	<S	<S	3	RX
F+')*8'I8&I	3	3	3	3
TOTAL	**436**	**260**	**-176**	**384**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

8. SDG&E-11 (Exh 74) - ELECTRIC GENERATION

b. O&M - SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ÄÄ"=55F?O;;!FII	@Ä5B	F9?&Ä

CHAPTER 2A8-b1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:44
Area: /C/96ÀD9!-/G/Ä 6DĀG
Witness: C8!H%*%&K!98&>!,M

SHARED SERVICES O&M

Subject: Ä%)+1&(%!H>8"#'=
Workpaper: 4/-33 :F,,M CC

SDG&E Position: ,"-./! #)! &%01%)*#'=MN;;!?#>>#+!! , "-./! %V@%(*)!V@%'O#*1&%)! &%?8#!'%8&! L#)*+&#(8>!>%T%>)!R#*L!*L%!8UU#*#+'!+$!'%R!@%&)+"%&!J$#&!*R@!Y#*#+')M

/XL#Y#*!,"-./:44K!H8=%!9,C:25

ORA Position: ĀÀ L)! &%(+??%'O)! 8! 67! $+&%(8)*!+$! M[<X!?#>>#+!! ĀÀ L)! &%O1(*#!+ +&#=#'8*%! $&+?!#'(+&@+&8*#'=P%!234;!8OW1)*%&%(+&O%%!V@%')%!D8*8!#'*+! *P%!$+&%(8)*#'=! ?%*P+O+>+#!A , "-./! O#O!'+*! 1)%! 234;! 8OW1)*%&%(+&O%%!D8*8!! , "- ./L) @&+@+)8*+! #(&%8)%! @%&)+"%>)*8&*)! #! 234; !!)! 8! &%)1>*!+$! *P#)! 234;! %V@%&#%'(ÄÀ! 1)%O!8! *P&%%%8&8Q%&8=%8)! ,"-./! O#O!U! *! # (>1O#'=!234;! O8*8!

/VP#U#*!ĀÀ :\H!F8=%!43

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :XH!)%(*#+'!Y,P8&%%!%!%&%*&#'!Ā.D! /V@%')%)!$+&!67!2345Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U!,%*Z%%=+! -8)!.!/>%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ä8*%@8A%&! OQ+(8*%)!

Proposed TY2016 Forecast (in thousands of 2013 dollars)

SDG&E	Labor	NLbr	NSE	Total
2433:<;<<!333	[2N	24X	3	N;;
Total	**729**	**215**	**0**	**944**

ORA	Labor	NLbr	NSE	Total
2433:<;<<!333	XX2	4\2	3	[<;
Total	**552**	**182**	**0**	**734**

Difference	Labor	NLbr	NSE	Total
2433:<;<<!333	:4[[	:<<	3	:243
Total	**-177**	**-33**	**0**	**-210**

Settlement	Labor	NLbr	NSE	Total
1EG00A-USS.ALL	**729**	**215**	**0**	**944**
Total	**729**	**215**	**0**	**944**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

8. SDG&E-11 (Exh 74) - ELECTRIC GENERATION

c. CAPITAL

Project	ORA vs. SDG&E (2014+2015+2016)	Reference
Ä!Ā5555M!5!FII	@: ÄB	F9?-Ä
!Ā55559!5!FII	@9 LB	F9?-
P!Ā5555:!5!FII	@MS5ÄLB	F9?-P
L!Ā555Ä5!5!FII	@ S99LB	F9?-L
A!Ā555ÄÄ!5!FII	@ S AQB	F9?-A

CHAPTER 2A8-c1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:44
Area: /C/96ÀD9!-/G/À 6DĀG
Witness: C8!H%*%&K!98&>!,M

CAPITAL EXPENDITURES

Project: GENERATION CAPITAL TOOLS & TEST EQPT.
Budget Code: 33335P3P BB

SDG&E Position: ,"-./! #)! &%01%)*#'=!QP;^3!? #>>#+$+&!-%'%&8*#+'! *++>)! 8'I! *%)! %01#@?%'*P!
\%&+:Y8)%I!?%*L+I+>+=A!T8)!1)%I!*+!I%V%>+@!*L%!$+&%(8)*P

/WL#Y#*!,"-./:44J!Z8=%!9,B:2^

ORA Position: ĀÀ ! &%(+??%'I)! QP45;! ?#>>#+'$+&!-%'%&8*#+'! (8@#*8*I++>)! 8'I! *%)*! %01#@?%'*P!
ĀÀ])!&%I1(*#+'!#)!*L%!&%)1>*!+$!1)#'=!234;!8I_1)*%I:&%(+&I%'*!B
8'I!8!$#V%:A%8&!8V%&8=%!*+!(8@*1&%!A%8&>A!$>1(*18*(#+'!)!#!*L#)!

/WL#Y#*!ĀÀ :XJ!Z8=%!42

Note: ,"-./!8((%@*)!*L%!$#V%:A%8&!8V%&8=%!$+&!8(*18>!%W@%'I#*L%!8)%!$+&!&%(8)*P

/WL#Y#*!,"-./:244J!Z8=%!9B:5

Settlement: H>%8)%!&%$%&!*+!/XL#Y#*! K!@8=%! :VK!)%(*#+'![/>%(*&#(!9+?@8'A!8*#
/X@%'U#*1&%)\!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!Y%*R%%!-;8'!8#%
/>%(*&#(!9+?@8'A!8'U!Ā$$#(%!+$!Ä8*%@8A%&! UT+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33335 M334	5<5
33335 I332	[[[
Total	**1,413**

ORA	2014-2016 Total
33335 I334	;N2
33335 I332	3
Total	**492**

Difference	2014-2016 Total
33335 I334	:4;;
33335 I332	:[[[
Total	**-921**

Settlement	2014-2016 Total
33335I3I GG	4H435
Total	**1,106**

CHAPTER 2A8-c2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:44
Area: /C/96ÀD9!-/G/À 6DĀG
Witness: C8!H%*%&K!98&>!,M

CAPITAL EXPENDITURES

Project: ODÀ O À!HC G6!ĀH/À 6DĀG C!/GP G9/O/G6,
Budget Code: 3333NM3M CC

SDG&E Position: ,"-./!#)!&%01%)*#'=!M2I22!?#>>#+'!$+&!234;H
MI;<3!?#>>#+'!$+&!234XH! 8'O! M<33!?#>>#+'!$+&!67! 2345!8'O! 1)%)! 8! \%&+Y8)%I!
?%*L+I!*+!I%V%>+@!*L%)%!$+&%(8)*)P!

/WL#Y#*!,"-./:44J!Z8=%!9,B:2X

ORA Position: ĀÀ ! #)! &%(+??%'I#'=! Q4PS<?#>>#+!$+&!234;! 8'I! Q4433!?#>>#+!$+&!234R!8'I! Q4433!
?#>>#+'!$+&!67!2345P!ĀÀ !8I_1)*)!*L%!$+&%(8)*)!+'!8!@&+_%@!8!Y_%(*!Y8)#)P

/WL#Y#*!ĀÀ :XJ!Z8=%!4<

Note: 6L%!*+*8>)#'! *L%!,"-./! 8'I! ĀÀ ! @+)#*#+)!1??%&#%)!+! '+*! *#%T#*L!*L%!*8Y>%)!Y%>+T!1%! *+!
L%!%W(>1)#+'!+$!1'(+'%)*%I!(8@#*8>!@&+_%(*)!#'!*L%!*8Y>%)P

Settlement: H>%8)%!&%$%&!*+!/XL#Y#*! K!@8=%! :VK!)%(*#+'![/>%(*&#(!9+?@8'A!8'U!Ā$$#(%!+$!Ä8*%@8A%&! UT+(8*%)*#
/X@%'U#*1&%)\!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!Y%*R%%!+;8'!8#%
/>%(*&#(!9+?@8'A!8'U!Ā$$#(%!+$!Ä8*%@8A%&! UT+(8*%)M

CHAPTER 2A8-c2

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
3333N M334	4<3
3333N M332	<33
3333N M33<	<33
3333N M33;	4KB2<
Total	**2,653**

ORA	2014-2016 Total
3333N M334	3
3333N M332	3
3333N M33<	3
3333N M33;	4KN2B
Total	**1,829**

Difference	2014-2016 Total
3333N M334	:4<3
3333N M332	:<33
3333N M33<	:<33
3333N M33;	:B;
Total	**-824**

Settlement	2014-2016 Total
3333NM3M CC	2K<VB
Total	**2,359**

CHAPTER 2A8-c3

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ā9! :4;:44:33<
ĀĀ !"#$$%&%'(%)!*+!,"-./!Ā%01%)*)

Exhibit No.: ,"-./:44
Area: /C/96ĀD9!-/G/Ā 6DĀG
Witness: C8!H%*%&K!98&>!,M

CAPITAL EXPENDITURES

Project: H CĀO Ā!HC G6!ĀH/Ā 6DĀG C!/GP G9/O/G6,
Budget Code: 3333BM3M CC

SDG&E Position: 6L%! H8>+?8&!H>8'*! $+&%(8)*%U(B@#*8>%X@%'U#*1&)%)@@+&*L%!(+?@8'A L)! =+8>)!
+$!)8$%H!&%>#8U>%H!>+Z
(+)*! O%>#Q%>&A@-Z%&!6P%!$+&%(8)*)$+&234; H!234XH!8'O! 2345H!8&%!V5I[2N!?#>>#+'H!
M;I454!?#>>#+'H!8'O!M2I[N5!?#>>#+'H!&%)@%(*#Q%>AI!

/VP#U#*!,"-./:44H!F8=%!9,G:<3

ORA Position: ĀĀ ! #)! &%(+??%'O#'=! MXI5[! ?#>>#+'$+&234; H!M4I<N!?#>>#+'$+&!234XH!8'O! M522!
?#>>#+'!#'!67!2345I!ĀĀ !8OO&%))%)!%8(P!$+&%(8)*!+'!8!@&+W@&*+W%(*!U8)#)I!

/VP#U#*!ĀĀ :\H!F8=%!45

Note: *6L%!*+*8>)!# *L%!,"-./! 8'P! ĀĀ ! @+)#*#+'!1??8&#%)! P+! '+*! *#%V#*L!*L%!*8N>%)!N%>+V!P1%!
to the exclusion of uncontested capital projects in the tables.

**SDG&E accepts the actual expenditure amount for 2014 in the following areas:
- Steam Turbine Upgraded N2 Packing,
- Drum Level Control Valves Using Linear Variable Displacement,
- Relocate Sample Panels to New Water Lab, and
- Bypass Quick Change Trim Upgrade

/XL#N#*!,"-./:244K!H8=%)!9C:B:4B

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :OK!)%(*#+'!Z/>%(*&#(!8@%&*!#
/X@%'P#*1&%)[!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*V%%!-,d!8#%
/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ā8*%@8A%&! PT+(8*%)M

CHAPTER 2A8-c3

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
3333B M332	4KV<V
3333B M33<	4<N
3333B M33V	4VN
3333B M335	<42
3333B M33N	V4
3333B M33B	233
3333B M343	433
3333B M344	VB3
3333B M34<	<B3
3333N I34[	VN
3333N I324	244
3333N I322	\33
3333N I32<	<3<
3333N I32;	XX<
3333N I32X	43X
3333N I325	\;X
3333N I32[	X[X
3333N I32\	XX;
Total	**7,478**

ORA	2014-2016 Total
3333N I332	X23
3333N I33<	4
3333N I33X	3
3333N I335	23;
3333N I33\	<4
3333N I33N	3
3333N I343	3
3333N I344	<5<
3333N I34<	<;X
3333N I34[	3
3333N I324	3
3333N I322	3
3333N I32<	3
3333N I32;	3
3333N I32X	3
3333N I325	3
3333N I32[	3
3333N I32\	3
Total	**1,464**

Difference	2014-2016 Total
3333N I332	:4H34X
3333N I33<	:4<[
3333N I33X	:4X\
3333N I335	:43\
3333N I33\	:23
3333N I33N	:233
3333N I343	:433
3333N I344	:22[
3333N I34<	:;X
3333N I34[	:X\
3333N I324	:244
3333N I322	:\33

3333B M32<	:<3<
3333B M32;	:VV<
3333B M32V	:43V
3333B M325	:N;V
3333N I32[	:X[X
3333N I32\	:XX;
Total	**-6,014**

Settlement	**2014-2016 Total**
3333NI3I GG	5H;4;
Total	**6,414**

CHAPTER 2A8-c4

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:44
Area: /C/96ÀD9!-/G/À 6DĀG
Witness: C8!H%*%&K!98&>!,M

CAPITAL EXPENDITURES

Project: "/,/À6!,6 À!/G/À-7!96À!ĀH/ÀM!/GP G9/M
Budget Code: 33343M3M CC

SDG&E Position: ,"-./! #)! &%01%)*#'=!M43I\N! ? #>>#+$+&! 234;!M4I[<! ?#>>#+'$+&! 234XH!8'O! MI;\! ?#>>#+$+&67! ! 2345I! ,"-./! 1)%O!8! ZW%&+:N8]%P%*L+P!VL#(L! #)! 8! project! NA project budget based method.

/XL#N#*!,"-./:44K!H8=%!9,C:;2

ORA Position: ĀÀ ! #)! &%(+??%'P#'=! QBM4R!#>>#+'$+&!234; K!QM4B<!? #>>#+$+&!234QK!8'P! Q, M5;! million for TY 2016. ORA adjusts the forecasts on a project by project basis.

/XL#N#*!ĀÀ :RK!H8=%!4B

Note: *6L%!*+*8>)!# *L%!,"-./! 8'P! ĀÀ ! @+)#*#+'!1??8&#%)! P+! '+*! *#%V#*L!*L%!*8N>%)!N%>+V!P1%! to the exclusion of uncontested capital projects in the tables.

**SDG&E accepts the actual expenditure amount for 2014 in the following areas:
- Steam Turbine Blade Replacement,
:!S#Y&8*#+'!O+'#*+&#'=!,A)*%?!F@=&8U%K
:! ??+'#8!"#>1*#+'!E>+R%&!F@=&8U%K
:!9+?U1)*#+'!61&U#'%!2!B'>%*!S#>*%&!D%O#8!K@=&8O%H
:!D%(P8'#(8>!B?@&+Q%?%'*)H
:!B')*&1?%'*8*#+'!B?@&+Q%?%'*)H!8'O
:!/>%(*&#(8>!B?@&+Q%?%'*)

/VP#U#*!,"-./:244H!F8=%)!9G:23:2;

Settlement: H>%8)%!&%$%&!*+!/XL#Y#*! K!@8=%! :VK!)%(*#+'![/>%(*&#(!9+?@8'A!8'U!Ā$$#(%!+$!Ā8*%@8A%&! UT+(8*%)M
/X@%'U#*1&%)\!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!Y%*R%%!-;!8'!8#%
/>%(*&#(!9+?@8'A!8'U!Ā$$#(%!+$!Ā8*%@8A%&! UT+(8*%)M

CHAPTER 2A8-c4

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33343 M332	<KB44
33343 M33<	<KB;4
33343 M33;	;;4
33343 M33V	454
33343 M33N	4N2
33343 M33B	2B;
33343 M344	454
33343 M342	4V3
33343 I34<	[X3
33343 I34;	5<5
33343 I34X	5<5
33343 I345	5<5
Total	**11,899**

ORA	2014-2016 Total
33343 I332	<H[;;
33343 I33<	<H5[2
33343 I33;	;4;
33343 I33X	4<\
33343 I33\	452
33343 I33N	3
33343 I344	3
33343 I342	3
33343 I34<	[X3
33343 I34;	;X
33343 I34X	N3
33343 I345	3
Total	**9,015**

Difference	2014-2016 Total
33343 I332	:45[
33343 I33<	:25N
33343 I33;	:2[
33343 I33X	:2<
33343 I33\	:23
33343 I33N	:2N;
33343 I344	:454
33343 I342	:4X3
33343 I34<	3
33343 I34;	:XN4
33343 I34X	:X;5
33343 I345	:5<5
Total	**-2,884**

Settlement	2014-2016 Total
33343I3I GG	43H4N[
Total	**10,197**

CHAPTER 2A8-c5

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:44
Area: /C/96ÀD9!-/G/À 6DĀG
Witness: C8!H%*%&K!98&>!,M

CAPITAL EXPENDITURES

Project: 9E7 G 9 !M/ O!/F/À-7!MB F6!ĀM/À!/FN F9/
Budget Code: 33344Q3Q BB

SDG&E Position: ,"-./!#)!&%01%)*#'=!R4Q;<!?#>>#+'!$+&!234;J
R4Q54?#>>#+$!+&!234PJ!8'I! RQ33!? #>>#+$!+&67! 2345Q!"-./! 1) %I! 8! ZW%&+:N8)%P[!
method which is a project by project budget based method.

/XL#N#*!,"-./:44K!H8=%!9,C:;2

ORA Position: ĀÀ ! #)! &%(+??%'P#'=! Q3!?#>>#+'$+&!234; K!Q4M3R#>>#+'$+&!234OK!8'P! Q3!?#>>#+'!
for TY 2016. ORA adjusts the forecasts on a project by project basis.

/XL#N#*!ĀÀ :RK!H8=%!24

Note: 6L%!*+*8>)#'! *L%!,"-./! 8'P! ĀÀ ! @+)#*#+)!1??8&#%)! P+!'+*! *#%V#*L!*L%!*8N>%)N%>+V!P1%!*+!
the exclusion of uncontested capital projects in the tables.

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :OK!)%(*#+'!Z/>%(*&#(!8'%@%*8!#
/X@%'P#*1&%)[!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*V%%!*L%!8'P!
/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

CHAPTER 2A8-c5

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33344 M334	22B
33344 M332	4K42N
33344 M33<	<33
33344 M33;	<33
33344 M33V	<33
Total	**2,257**

ORA	2014-2016 Total
33344 M334	3
33344 M332	3
33344 M33<	3
33344 M33;	3
33344 M33V	3
Total	**0**

Difference	2014-2016 Total
33344 M334	:22B
33344 M332	:4K42N
33344 M33<	:<33
33344 M33;	:<33
33344 M33V	:<33
Total	**-2,257**

Settlement	2014-2016 Total
33344M3M CC	B2;
Total	**924**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

9. SDG&E-13 (Exh 86) - CS - FIELD

a. O&M - NON-SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ĀÄRJ55Ä!555	@ÄSLP B	F:?3Ä
!ĀÄRJ55L!555	@Ä MB	F:?3

CHAPTER 2A9-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ÄÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4<
Area: 9,!:!SB/G"
Witness: S&8'J%H!,8&8

NONSHARED O&M

Subject: 91)*+?%&!,%&Q#(%)!S#%>O!:!Ā@%&8*#+')
Workpaper: 4S9334I333

SDG&E Position: ,"-./! $+&%(8)*)!M4;I5[X! ?#>>#+'!$+&! 91)*+?%&! ,%&Q#(%)!S#%>O!:!9, ST:Ā@%&8*#+')!
%V@%')%)!8! &%O1(*#+'!$! :M4I33<! ?#>>#+'!Q%&234<!8OW1)*%&%(&O%O!%V@%')%)!$!
M4XI5[\!?#>>#+'! ,"-./! 1*#>#\%&8! 8(*#V#*A!8)%)I! $+&%(8)*!$!+&I%&!V+>1?%)!F! 6L%!
+&I%&!V+>1?%!$+&%(8)*)$+&%8(L!#V#I18>!T+&[! +&I%&!A@%B[%! #*+! (+')#I%&8*#+'!
*L%!8*1&%!+$!*L%!) @%(#$#&I%&!A@%&B&#8Y>%#)I@8(*#'=! +&I%&!V+>1?%)!8'I! +&I%&!
V+>1?%@**%&')!I1&#'=! *L%!@%&#-8+?! 233R:234<P! , "-./! *L%'! 8II%I! %W@%')%)!
$+&V8&#+1)#'(&%?%'*8>B(*#V#*#%#)(>1I#'=! '%T! %'L8'(%I! (1)*+ ?%&!%I1(8*#+'! 8'I!
(1)*+?%&!+1*&%8(L!)8$%*A!(L%([)J!8'I!&%I1(%I!%W@%')%)!&%+!8%$%&#(#%'(#%)P

/VP#U#*!,"-./:4<H!@@I!, S:X:4\

ORA Position: ÄÀ ! 1)%O!,"-./[)! 234;!8UZ1)*%&%(+&U%O!%X@%')%)! 8! Y8)#)! *+! (8>(1>8*%#*)!
%)*#?8*%! +$! M4<I2;<! ?#>>#+'! $+&! ,"-./[)! %N@%')%)G! , "-./[)! 234;!
8UZ1)*%&%(+&U%O!%X@%')%)!+$! M4<I2;<! ?#>>#+'!#)! M2I;<X! ?#>>#+'!>+Z%&!P8'! #*)!
234<!%V@%')%!>%Q%>%)$! M4XI5[\!?#>>#+'! ! ,"-./[)! O#)*+&#(8%N@%')%)#'(>1D%!
%?T%DD%D!(+)*)! $+&!(1)*+?%&! 8@@>#8'(%)8$%*A!(O%(X)! 8'D! (+)*)! $+&! S8&#+1)!
&%)+1&(%)!+! %D1(8*%!(1)*+?%&)! +'! , "-./[)! @&+=&8?)G!, "-./!)O+1>D!O8S%!
%?T%DD%D!(#)*+&#(8%+)*)! *O8*!(8'! T%! &%8>>+(8*%D! 8DD&%))#)! @&+@+)%D!
8(*#S#*#%)G

/NO#T#*!ÄÀ :4<E!@@!Z:42!$+&!,"-./[)!9,M!Ā@%&8*#+')

Note: ,"-./W)!$+&%(8)*!$+&!#*)!9,M!Ā@%&8*#+')!#'(>1D%)!#'(&%?%'*8D!$+&!%'O8'(%D!
91)*+?%&!/D1(8*#+'E!8'D!91)*+?%&!Ā1*&%8(O!,8$%*A!9O%(X)G!ÄÀ !+&%'D)!*O8*!*O%!
9+??#))#+'!D#&%(*!,"-./!*+!@>8'E!D%S%>+@!8'D!#?@>%?%'*!(1)*+!?%&!+*!@&+=&8?)!#'!*O%!67
+!&8(X!*O%!#'*%&%)*J&%01%)*)!?8D%!TA!(1)*+?%&)!8'D!*O%!%?T%DD%D!(#)*+&!(8%*!#'!%&%D!+'!,"-./W)
@&+@+)%D!'%V!(1)*+?%&!+$%&)J+@*#+')G

/NO#T#*!ÄÀ :4<E!@G!42

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :5H!)%(*#+'!YE+':,P8&%&!%'D!/!$+&!67!
2345Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%=+!!8-!%(*&#(!
9+?@8'A!8'O!Ā$$#(%!+$!Ä8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	4<H[[[	42HX<4	:4H2;5	4<H[[[
E+'G8U+&	\N\	[42	:4\5	\N\
E+')*8'O8&O	3	3	3	3
TOTAL	**14,675**	**13,243**	**-1,432**	**14,675**

CHAPTER 2A9-a2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4<
Area: 9,!:!SB/G"
Witness: S&8'J%H!,8&8

NONSHARED O&M

Subject: 91)*+?%&!,%&Q#(%)!S#%>O!:!,1@@+&*
Workpaper: 4S933;I333

SDG&E Position: ,"-./! $+&%(8)*)!M2IN[;! ? #>>#+!$+&!#*)! 91)*+?%&! , %&(Q#(%)!S#%>O!9,ST:,1@@+&*!
67! 2345!%V@%')%)!4) 6P%!$+&%(8)*%O!%V@%')%)!$+&!U+*P!-8U+&!8'O! ' +' :>8U+&!8&%!
U8)%O!+'! U8)%! A%8&!234<!8OW1)*%&!%(+&O%(!)*)! @>1)#'(&%?%'*8>!(P8'=%)! $+&!
P%!%>#?#'8#+'!+$! 8! $#%>O#)*&1(*+&!@+)#*#+'!+P%!8OO#*#+'!+$ 8!) %'#+&!*&8#'#'=!
#')*&1(*+&!@+)#*#+'H!8'O!+'%:*#?%!(+)*)!$+&!%01#@?%'*I!

/VP#U#*!,"-./:4<H!@@I!, S:23:24

ORA Position: ĀÀ ! 1)%O!,"-./[)! 234<!8UZ1)*%&!%(+&U%&!%(@%')%)! 8! Y8)#)! $+&!#)! %)*#?8*%)!
+$!M2I\;\!?#>>#+'I! ! >*P+1=P!,"-./! #?@>%?%'*%O!&=8'#\8*#+'8>!(L8'=%)! #'! 234<!
8'I! #'(&%8)%I!#*)!)*8$$#'=!>%V%#!! 234<J!#*)!8I_1)*%I:&%(+&I%I!%V@%')%)!I!%(>#'%I!
Y%*T%%'!234<!8'I!234;!YA!Q3P<R2!?#>>#+'P

/NO#T#*!ĀÀ :4<E!@@G42:4;!$+&!,"-./[)!9,M!,1@@+&*

Note: ,"-./! 8((%@*%D!ĀÀ [)! @&+@+)%)!$!'D#'=! >%S%>$!Q<4H333!Q%&)1)M!<H333!J!$+&!P%!+'%:*#?%!
@1&(P8)%!+$!'%Z!*&8#'#'=!%01#@?%'*H!&%)1>*#'=!#'!8!67!2345!%V@%')%)!(*#+'!+$!:M52H333I

/VP#U#*!,"-./:24<H!@@I!, S:<2

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :5H!)%(*#+'!YE+':,P8&%@!%'D%)!$+&!67!
2345Y!+$!P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%=+!-8)%(*&#(!
9+?@8'A!8'O!Ā$$#(%!+$!Ä8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	2HX\;	2HXX5	:2\	2HX\;
E+'G8U+&	<N3	2N2	:N\	<N3
E+')*8'O8&O	3	3	3	3
TOTAL	**2,974**	**2,848**	**-126**	**2,974**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

10. SDG&E-14 (Exh 101) - CS - OPERATIONS, INFORMATION & TECHNOLOGIES

a. O&M - NON-SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ĀÀ66555!555	@MPMB	FÀ5?3Ä
!ĀÀ6655 !555	@M :B	FÀ5?3
P!ĀÀ6655M!555	@Q B	FÀ5?3P
L!ĀÀ66559!555	@ÀS5 :B	FÀ5?3L
A!ĀÀ6655:!555	@L9PB	FÀ5?3A
M!ĀÀ665À5!555	@MSÄ:LB	FÀ5?3M
Q!ĀÀ665ÀÀ!555	@A:5B	FÀ5?3Q

CHAPTER 2A10-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ÃÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4;
Area: CS - OPERATIONS, INFORMATION & TECHNOLOGIES
Witness: Baugh, Bradley M.

NONSHARED O&M

Subject: Advanced Metering Ops
Workpaper: 4ÃÃ333M333

SDG&E Position: ,"-./! $+&%(8)*)!QRMSS4!#>>#+'!$+&!#*)! PT8'(%P! Metering! Ā@%&8*#+')!M!!./ 1*#>#W%!PW%&+N8)%P!?%*L+P+>+=A!+! $+&%(8)*!#*)!>8N+&%X@%')% 8'P! 1*#>#W%!P!! 2013 adjusted-&%(+&P%!%X@%')%)! 8! N8)#)! *+! $+&%(8)*!#*)! '+' :>8N+&%X@%')%)! ,"-./^)! $+&%(8)*!#(>1P%)! #'(&%?%'*8>! $1'P#'=! $+&! @+)#*#+')! 8'P ! 8(*#T#*#%)! 8))+(#8*%P!V#*L!Meter! Ā%8P#'=K!?8&*! Meter! /X*%'P%P!Warranty,! 8'P! ,+$*V8&%! Maintenance/Service fees.

Exhibit SDG&E-14, Page BMB-10

ORA Position: ÃÀ ! 1)%P!,"-./^)! 2013 adjusted-&%(+&P%!%X@%')%)! 8! N8)#)! *+! (8>(1>8*%#*)! %)*#?8*%+$! QRM4<O!?#>>#+', "-./^)! 2345!$+&%(8)*!#'(>1P%)!$1'P#'=! $+&!@+)#*#+')! *L8*!#*!&%01%)*%P!8'P!&%(%#T%P!$1'P#'=!$+&!#'!#*)!2342!-Ä9M

Exhibit ORA-13, pp 16-19 for SDG&E's Advanced Metering Operations

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :5K!)%(*#+'!]G+':,L8&%P%!&%!%!%!T#(%! Ā@%&8*#+')!/X@%')%)]!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%!8'!%%!+! -8)!.!/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
C8N+&	RK3B3	SKOO5	:O<;	SKR32
G+'C8N+&	5R4	OSB	:432	OBR
G+')*8'P8&P	3	3	3	3
TOTAL	**8,771**	**8,135**	**-636**	**8,400**

CHAPTER 2A10-a2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ā9! :4;:44:33<
ĀĀ !"#$$%&%'(%)!*+!,"-./!Ā%01%)*)

Exhibit No.: ,"-./:4;
Area: CS - OPERATIONS, INFORMATION & TECHNOLOGIES
Witness: Baugh, Bradley M.

NONSHARED O&M

Subject: Billing
Workpaper: 4ĀĀ332M333

SDG&E Position: ,"-./! $+&%(8)*)!QOMR<B#>>#+'$+&!#*)! Billing! V+&J! =&+1@!%X@%')%)M!"-./ 1*#>#W%#P! 2013 adjusted-&%(+&P%P%X@%')%)B)! 8! N8)#)! *+! (8>(1>8*%#*)! 67! $+&%(8)*! 8'P! adjusted! $+&! @&+@+)%PB(*#T#*#%)M!-/\ )! $+&%(8)*! #'(>1P%)! #'(&%?%'*8>!$1'P#'=! $+&!@+)#*#+')! 8'P! 8(*#T#*#%)!))+(#8*%P! V#*L! G%*! / '%&=A! Metering, New Rate Options and Programs, and training.

Exhibit SDG&E-14, Page BMB-19

ORA Position: ĀĀ ! 1)%P! ,"-./\)! 2013 adjusted-&%(+&P%P%X@%')%)B)! 8! N8)#)! 8'P! adjusted $+&!@&+@+)%B(*#T#*#%)M! (8>(1>8*%#)! %)*#?8*%!+$! QOM243!?##+M ! , "-./! V8) 81*L+&#W%#P!P#'=! $+&!8PP#*#+'8>!6/)! #'! #*)! 2342!-Ā9! $+&!G%*!/'%&=A! ! Metering 8(*#T#*#%)!KP! , "-./! #)! 8%01%)*#'=$1'P#'=! $+&!L+)%!@+)#*#+!)8=8#'! #'! #*)! 2345! -Ā9M! ! ,"-./! L8)! %?N%PP%PL#)*+&#(8>+)*)! ! 8))+(#8*%P!V#*L!#*)! G%V!Ā8*%! Ā@*#+')!8'P! ! H&+=&8?)!*L8*!(8'! N%!&%8>>+(8*%P!P&!@&+@+)%B7! 8(*#T#*#%)!MĀ! '+&?8>#W%P!"-./ \)! $+&%(8)*! ($410,000/3 A%8&)! `! Q4<SK333 *+! (8>(1>8*%! #'(&%?%'*8>!67!$1'P#'=M

Exhibit ORA-13, pp 19-21 for SDG&E's Billing

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :5K!)%(*#+'!]G+':,L8&%P%&!1)%&!T#(%! Ā@%&8*#+')!/X@%')%)]!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%&!'%%+! -8)!.!/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ā8*%@8A%&! PT+(8*%)M

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
C8N+&	OKO3R	;KB33	:53R	;KB33
G+'C8N+&	<<4	<43	:24	<43
G+')*8'P8&P	3	3	3	3
TOTAL	**5,839**	**5,210**	**-629**	**5,210**

CHAPTER 2A10-a3

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4;
Area: CS - OPERATIONS, INFORMATION & TECHNOLOGIES
Witness: Baugh, Bradley M.

NONSHARED O&M

Subject: 999!Ā@%&8*#+')
Workpaper: 4ĀĀ335M333

SDG&E Position: ,"-./! $+&%(8)*)QRMR4?!#>>#+$+&!#)! 91)*+?%&! 9+'*8(*! 9%'*%&!Ā@%&8*#+')V+&J! =&+1@%X@%')%)M! "-./! 1*#>#W%&!PV%&:+N8)%P!?%*L+P+>+=A*+! $+&%(8)*! #*)!>8N+&! %X@%')%)!'P! 1*#>#W%&!P!2013 adjusted-&%(+&P%&!?%X@%')%)!'P! 8! N8)#)! *+! $+&%(8)*! #*)! '+' :>8N+&!?%X@%')%)M! , "-./^)! $+&%(8)*!#'(>1P%)! #'(&%?%'*8>!$1'P#'=! $+&! @+)#*#+')!8'P! 8(*#T#*#%)!)+(#8*%P! V#*L! (1)*+?%&! +1*&%8(L!)8$%A! (L%(J)K! ' %V! &8*%+@*#+')! 8'P! @&+=&8?)K8'P! 98>#$+&'#8>*%&'8*%Ä8*%)! $+&! / '%&=A! (CARE) @&+=&8?!%'&+>>?%'*)M!

Exhibit SDG&E-14, Page BMB-49

ORA Position: ĀÀ ! &%(+??%'P)! QRMS;4?#>>#+'K1*#>#W#'=!./ \)! 2345!$+&%(8)*! 8)! 8! N8)#)M ĀÀ ! adjusted! , "-./ \)! $+&%(8)*!NA! QS2K333!+! &%?+T%!(+)*)! 8))+(#8*%P! V#*L! 98>#$+&'#8>*%&'8*%Ä8*%)! $+&! / '%&=A! (CARE)! @&+=&8?! %'&+>>?%'*(+)*)M! ! D! "M4;:35:3<5 K *L%! 9+??#))#+'! +&P%&%&!P! ,"-./! Z8=&%%P!!) %%J$1'P#'=! $+&! *L#)!8(*#T#*A!8)!@8&*!+$!#*)!C+V!D'(+?%!H&+=&8?)!@&+(%%P#'=M[

/XL#N#*!ĀÀ :4<K!@@!25:2S!$+&!,"-./^)!91)*+?%&!9+'*8(*!9%'*%&!Ā@%&8*#+')

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :5K!)%(*#+'!]G+':,L8&%P%&!1,%&T#(%! Ā@%&8*#+')!/X@%')%)]!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%&'V#%%-!+! -8)!.!/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
C8N+&	RK;2B	RK<OS	:S2	RK;2B
G+'C8N+&	<R;	<R;	3	<R;
G+')*8'P8&P	3	3	3	3
TOTAL	**8,813**	**8,741**	**-72**	**8,813**

CHAPTER 2A10-a4

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4;
Area: CS - OPERATIONS, INFORMATION & TECHNOLOGIES
Witness: Baugh, Bradley M.

NONSHARED O&M

Subject: Ä%)#P%'*#8>!91)*+?%&!,%&T#(%)
Workpaper: 4ĀĀ33RM333

SDG&E Position: ,"-./! $+&%(8)*)Q5M53S?! #>>#+$!+&!#)! Ä%)#P%'*#8>!91)*+?%&! ,%&T#(%)!V+&J!=&+1@! %X@%')%)!M! ,"-./! 1*#>#W%%P! 2013 adjusted-&%(+&P%%X@%')%)B)! 8! N8)#)! 8'P! 8PP%P!#'(&%?%'*8>!$1'P#'=! $+&!@&+@+)%B(*#T#*#%)!+! $+&%(8)*!#)! %X@%')%)M! ,"-./\ )! $+&%(8)*! #'(>1P%)! #'(&%?%'*8>! $1'P#'=! $+&! 8PP#*#+'8>!@)#*#+')! 8))+(#8*%P! V#*L! ?8'8=#'=! #*)! /'%&=A! Management! 6++>K!+' :=+#'=! *L#&P!@8&*A! >#(%')#'=K! L+)*#'=! 8'P! ?8#'*%'8'(%! (+)*)K! 91)*+?%&! "8*8! '8>A*#()! 8'P! 6%(L'#(8>! ,*1P#%)KB'P! H>1=D'! />%(*&#(!Vehicle! (PEV)! Ā1*&%8(L!8'P! /P1(8*#+'K! 8'P! P%T%>+@?%'@&+P1(*#+'8'P! P#)*&#N1*#+'$!#$+&?8*#+'! *+! #'$+&?!(1)*+?%&)! 8N+1*!&8*%!&%$+&?M

Exhibit SDG&E-14, Page BMB-60

ORA Position: ĀÀ ! 1)%P!,"-./\)! 2013 adjusted-&%(+&P%%X@%')%)B)! 8! N8)#)! *+! (8>(1>8*%#*)! %)*#?8*%+$! QOMOS?!#>>#+$!+&!,"-./ \)! %X@%')%)M! "-./! &%01%%P!8'P! V8)! 81*L+&#W%%P!P!#'=! #'! #*)!2342!-Ä9! $+&!(1)*+?%&! +1*&%8(L!8'P! %P1(8*#+'! 8(*#T#*#%)! for Plug-In Electric Vehicles.

/XL#N#*!ĀÀ :4<K!@@M!2B:<4!$+&!,"-./^)!Ä%)#P%'*#8>!91)*+?%&!#(%)T

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :5K!)%(*#+'!]G+':,L8&%P%%81)%)T#(%! D'$+&?8*#+'!/X@%')%)]!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%%V%%=+! -8)!.!/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
C8N+&	2KB3<	2KOSB	:<2;	2KSSO
G+'C8N+&	<KS3<	2KBBR	:S3O	<K22O
G+')*8'P8&P	3	3	3	3
TOTAL	**6,606**	**5,577**	**-1,029**	**6,000**

CHAPTER 2A10-a5

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4;
Area: CS - OPERATIONS, INFORMATION & TECHNOLOGIES
Witness: Baugh, Bradley M.

NONSHARED O&M

Subject: 9.D!,%&T#(%)
Workpaper: 4ĀĀ33BM333

SDG&E Position: ,"-./! $+&%(8)*)! QOMSRB!#>>#+'$+&!#*)! 9+??%&(#8>! 8'P! D'P1)*&#8 ,%&T#(%)M
,"-./! 1*#>#W%#P)! 234<!adjusted! &%(+&P%P!%X@%')%)8)! 8! N8)#)! 8'P! 8PP%P!
#'(&%?%'*8>!$1'P#'=! $+&! @&+@+)%P!projects! *+! $+&%(8)*#)! %X@%')%)M!"-./\)
$+&%(8)*#'(>1P%)!#'(&%?%'*8>!$1'P#'=! $+&!@&+@+)%P!#'T#*#%)!)+(#8*%P!V#*L!G%V!
Ä8*%! Ā@*#+')! 8'P! H&+=&8?)! 8(*#T#*#%)!!)1@@+&)!?8>>! 8'P! ? %P#?! N1)#'%))!
(1)*+?%&)K! +1*8=%! ?8'8=%?%'*! 8'P! (+??1'#(8*#+' 8(*#T#*#%)K! 8'P!)+$*V8&%!
>#(%')#'=!(+)*)M!

Exhibit SDG&E-14, Page BMB-72

ORA Position: ĀÀ ! 1)%P!,"-./\)! 2013 adjusted-&%(+&P%P!%X@%')%)B)! 8! N8)#)! *+! (8>(1>8*%#*)!
%)*#?8*%!+$! QOM<3O!#>>#+'!$+&!,"-./ \)! %X@%')%)M! , "-./^)! 234;! &%(+&P%P!
%X@%')%)!+$!Q, MS42!#>>#+#)! Q3MR23!#>>#+'%))!*L8'! #)! 234; !$+&%(8)*!+$!QOMO<2!
?#>>#M ! $*%&! ,"-./^)! 2342U234<&%+&=8'#W8*#+'8>(!L8'=%)K! #)! 234;!
adjusted-&%(+&P%P!%X@%')%)!P%(>#'%P!+! *L%! >+V%)*!%X@%')%)!%T%#'!)#X!A%8&)!
(2009-2014).

/XL#N#*!ĀÀ :4<K!@@M!<4:<<!$+&!,"-./^)!9+??%&(#8>!8'P!D'P1)*&#8&T#(%)

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :5K!)%(*#+'!]G+':,L8&%P%&1)%&T#(%!
D'$+&?8*#+'!/X@%')%)]!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%&V%%=+!
-8)!.!/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
C8N+&	; KR25	;K;4R	:;3R	;KOR3
G+'C8N+&	B52	RRS	:SO	B23
G+')*8'P8&P	3	3	3	3
TOTAL	**5,788**	**5,305**	**-483**	**5,500**

CHAPTER 2A10-a6

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4;
Area: CS - OPERATIONS, INFORMATION & TECHNOLOGIES
Witness: Baugh, Bradley M.

NONSHARED O&M

Subject: Communications Research & Web
Workpaper: 4ĀĀ343M333

SDG&E Position: ,"-./! $+&%(8)*)!Q4;M2RS?!#>>#+'!$+&!#*)! 9+??1'#(8*#+')K! Ä%)%8&(L! 8'P! WebM! ,"-./! 1*#>#W%P!#*)! 2013 adjusted-&%(+&P%P%X@%')%)!8)! 8! N8)#)! 8'P! 8PP%P! #'(&%?%'*8>!$1'P#'=! $+&! @&+@+)%P!projects! *+! $+&%(8)*!#)! %X@%')%)M!,"-./\) $+&%(8)*!#'(>1P%)! #'(&%?%'*8>!$1'P#'=! $+&! @&+@+)%P8(*#T#*#%8))+(#8*%P! V#*L! 91)*+?%&! Ä%)%8&(L!(surveys)K! ,+(#8>! Media,! Mobile! @@>#(8*#+')M! ((+1'*! 9+'*%'*! Management,! ,HH! /T%'*! G+*#$#(8*#+')8'P! -+8>) U >%&*)K! =+#'=! ,HH! 8(*#T#*#%)K! %V! Ä8*%! Ā@*#+')UH&+=&8?)K! 'L8'(%P! 91)*+?%&! /P1(8* #+')K! 8'P! 91)*+?%&!Ā1*&%8(L!,8$%*A!9L%(J)M

Exhibit SDG&E-14, Page BMB-82

ORA Position: ĀÀ ! 1)%P! 8! *V+! A%8&8T%&8=%(!2012 8'P! 234<)! 8)! 8! N8)#)! *+! (8>(1>8*%#*)! %)*#?8*%! +$! QRM3B?!#>>#+'! $+&! ,"-./ \)! %X@%')%)M! , "-./^)! 234;! adjusted-&%(+&P%P%X@%')%)!$!Q5MRBB#>>#+'#)! Q<MS24?!#>>#+'%))!*L8' ! #)! 234;! $+&%(8)*!+$!Q43M523!?#>>#+'M

Exhibit ORA-13, pp. 33-38 for SDG&E's Communications, Research and Web.

Note: ĀÀ ! 1*#>#W%P!-./^)! +&#=#'8>!V+&J@8@%&#)*%8P! +$! , "-./^)! &%#)%P!V+&J@8@%&%)! P%*%&?#'%#)! 67! 2345!%)*#?8*%!$+&!91)*+?%&! 9+??1'#(8*#+')K! Ä%)%8&(L!8'P! Web.! ! Based +'! ,"-./^)! &%T#)%P!V+&J@8@%&%)!%! 2342!8'P! 234<!*V+:A%8&8T%&8%!$+&!>8N+&#! Q2M242! ?#>>#+'8'P! '+' :>8N+&#! QQMSO3!#>>#+'!$+&!B! *+*8>!+$!QSMB52!#>>#+'! 6L!&%)1>*#'=!?#$$%&%'(%! N%*V%%'!L%!,"-./! 8'P! ĀÀ ! @&+@+)%P!67! 2345!$+&%(8)*!$+&!>8N+&#! ($0.811)! ? #>>#+'8'P! non-labor is ($5.514) million for a total of ($6.325) million.

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :5K!)%(*#+'!]G+':,L8&%P%&%!1)%&%T#(%! D'$+&?8*#+'!/X@%')%)]!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%,8V%%=+! -8)!.!/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
C8N+&	<K32<	2K<;<	:5R3	<K32<
G+'C8N+&	44K25;	OKSO3	:OKO4;	BK;SS
G+')*8'P8&P	3	3	3	3
TOTAL	**14,287**	**8,093**	**-6,194**	**12,500**

CHAPTER 2A10-a7

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4;
Area: CS - OPERATIONS, INFORMATION & TECHNOLOGIES
Witness: Baugh, Bradley M.

NONSHARED O&M

Subject: Customer Programs & Projects
Workpaper: 4ĀĀ344M333

SDG&E Position: ,"-./! $+&%(8)*)!Q<M;;<!? #>>#+!$+&!#*)! 91)*+?%&! H&+=&8?)! .! Projects.! , " - . / 1*#>#W%!#!! 2013 adjusted-&%(+&P%!?!X@%')%)!8)! 8! N8)#)! 8'P! 8PP%P!#'(&%?%'*8>! $1'P#'=! $+&! @&+@+)%P!8(*#T#*#%)!+! $+&%(8)*!#)! %X@%')%)M!"-./ \)! $+&%(8)*! #'(>1P%)!#'(&%?%'*8>!$1'P#'=! $+&!BPP#*#+'8>@+)#*#+')B'P! 8(*#T#*#%)!8))+(#8*%P!V#*L! +'=+#'=! ,?8&*! H&#(#'=!H&+=&8?!(SPP)! U 91)*+?%&! H&+=&8?)!.! Projects! 8(*#T#*#%)K! 91)*+?%&! H&#T8(AĀ$$#(%!(+)*)K! H&#T8(A!1P#*K!)+$*V8&%?8#'*%'8 '(%K! 8'P! +*L%&! (+)*)M

/XL#N#*!,"-./:4;K!H8=%!432

ORA Position: ĀÀ ! 1)%P! ,"-./\)! 2013 adjusted-&%(+&P%!?!X@%')%)!8)! 8! N8)#)! 8'P! adjusted $+&!@&+@+)%!8(!*#T#*#%)!+! (8>(1>8*%!#*)! %)*#?8*%!+$! Q2MRO?! #>#+'! $+&! , "-./ \)! 91)*+?%&! H&+=&8?)! .! Projects! %X@%')%)M! ĀÀ ^)! 67! 2345!%)*#?8*%!$+&! 91)*+?%&! H&+=&8?)! 8'P! Projects! 8P+@*)! ,"-./^)! #'(&%?%'*8>! &%01%)*!$+&! @&#T8(A!81P#*!(+)*)M

/XL#N#*!ĀÀ :4<K!H8=%!<R

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :5K!)%(*#+'!]G+':,L8&%!P%&!1)%!&T#(%! D'$+&?8*#+'!/X@%')%)]!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%,!5V%%=+! -8)!.!/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
C8N+&	4KB24	4K;4B	:O32	4K;4B
G+'C8N+&	4KO4R	4K;<O	:R<	4K;<O
G+')*8'P8&P	O	3	:O	3
TOTAL	**3,444**	**2,854**	**-590**	**2,854**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

11. SDG&E-15 (Exh 131) - SUPPLY MANAGEMENT & SUPPLIER DIVERSITY

a. O&M - NON-SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ĀÄ;;55Ä!555	Ā Ā	FÄÄ?3Ä
!ĀÄ;;55 !555	@AMB	FÄÄ?3
P!ĀÄ;;55P!555	Ā MĀ	FÄÄ?3P
L!ĀÄ;;55L!555	@AB	FÄÄ?3L
A!ĀÄ;;55A!555	@PÄ9B	FÄÄ?3A
M!ĀÄ;;55M!555	@ÄPLB	FÄÄ?3M
Q!ĀÄ;;55Q!555	@P5AB	FÄÄ?3Q

CHAPTER 2A11-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4V
Area: ,FHHC7!O G -/O/G6!.!,FHHCD/Ä!"DS/Ä,D67
Witness: S1&U1)PH!,AO'%A!GI

NONSHARED O&M

Subject: B+=#)*#()!,L+@)!,+1*L!:!M++>!H8&%L+1)#'=
Workpaper: 4,,334Q333

SDG&E Position: ,"-./! I%Y%>+@%!L%!67! 2345!$+&%(8)*!+$! ,1@@>AD8'8=%?%'*! 8'I! , 1@@>#%&! "#Y%&)#*A!+' :,L8&%I! Ā.G! %W@%')%)!A! 1)#'=! *L%!$#Y%%8&L#)*+&(8>!8Y%&8=%! R233N!+! 234<T! $+&%(8)*!? %*P+O+>+=A!-./!)*8*%)H! [! $#T%%8&!L#)*+&#(8>! 8T%&8=%&!%@&%)%8!)!&%8)+'8Y>%!8)%!*+! %)*#?8*%+@%&8*#+'8%!%U)!$+&!67! 2345! Y%(81)%!,1@@>AD8'8=%?%'*! 8'U! ,1@@>#%&!T%&)#*A!+')! 8&%+%'%&8>>A&+'%!*+! $>1(*18*#+')! U1%! *+! (L8'=%)! #'! R+&J! 8(*#T#*#%)!L#(L! #?@8(*!)*8$$#'=!>%T%>)K! @1&(L8)%U!%&T#(%+)*)K! 8'U! +*L%&$8(*+&)! R#!%$#&%&%Q%'*#+'!+B@#*8&@&+W%(*)H! %*(ITI

/VP#U#*!,"-./:4XH!F8=%!,GS:!<

ORA Position: ĀÀ ! &%(+??%'O)! 1)#'=! 8! *P&%%8&P#)*+&#(8>Q%&8=%!R2344!+! 234<T!*+! $+&%(8)*! 67! 2345!E+': , P8&%O!Ā.D! %V@%')%)!$+&!,1@@>AD8'8=%?%'*! 8'O! ,1@@>#%&! "#Q%&)#*A6P%! *P&%%8&P#)*+&#(8>Q%&8=%@&+Q#O%)! ?+&%! &%('*! >%Q%>$! ,"-./L)! ,1@@>AD8'8=%?%'*! 8'O! ,1@@>#%&Q%&)#*A@&%&8*#+'!+! $+&%(8)*!P%! 672345!E+':,P8&%O!Ā.D!%V@%')%)!

/VP#U#*!ĀÀ :4;H!F8=%!\

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :[H!)%(*#+'!YE+':,P8&%O!Ā.D!%V!,%&Q#(%)! /V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%)!+! />%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ā8*%@8A%&! OQ+(8*%)!

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	<HN;[	<HN\4	<;	<HN;[
E+'G8U+&	4<4	NN	:<2	4<4
E+')*8'O8&O	3	3	3	3
TOTAL	**4,078**	**4,080**	**2**	**4,078**

CHAPTER 2A11-a2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4V
Area: ,FHHC7!O G -/O/G6!.!,FHHCD/Ä!"DS/Ä,D67
Witness: S1&U1)PH!,AO'%A!GI

NONSHARED O&M

Subject: G+=#)*#()!,P+@)!,+1*P:F++>!:!,P+@!Ā&O%&
Workpaper: 4,,332I333

SDG&E Position: ,"-./! O%Q%>+@*%%!67! 2345!$+&%(8)*!+$! ,1@@>AD 8'8=%?%'*! 8'O! , 1@@>#%&! "#Q%&)#*A+' :,P8&%O!Ā.D! %V@%')%)UA! 1)#'=! *P%!$#Q%%8&P#)*+&(8>!8Q%&8=%! R233N!+! 234<T! $+&%(8)*!? %*P+O+>+=A!-./!)*8*%)H! [! $#T%%8&!L#)*+&#(8>! 8T%&8=%&!%@&%)%8!&%8)+'8Y>%!8)%!*+! %)*#?8*%+@%&8*#+'8%!%U)!$+&!67! 2345! Y%(81)%!,1@@>AD 8'8=%?%'*! 8'U! ,1@@>#%&!T%&)#*A+)*)! 8&%+%'%&8>>&+'%!*+! $>1(*18*#+')! U1%! *+! (L8'=%)! #'! R+&J! 8(*#T#*#%)!L#(L! #?@8(*!)*8$$#'=!>%T%>)K! @1&(L8)%U!%&T#(%+)*)K! 8'U! +*L%&$8(*+&)! R#!%$#&%&%Q%'*#+'+8@#*8&@&+W%(*)H! %*(ITI

/VP#U#*!,"-./:4XH!F8=%!,GS:<

ORA Position: ĀÀ ! &%(+??%'O)! 1)#'=! 8! *P&%%8&P#)*+&#(8>Q%&8=%!2344!+! 234<T!*+! $+&%(8)*! 67! 2345!E+': , P8&%O!Ā.D! %V@%')%)$+&!,1@@>AD 8'8=%?%'*! 8'O! ,1@@>#%&! "#Q%&)#*A6P%! *P&%%8&P#)*+&#(8>Q%&8=%@&+Q#O%)! ?+&%! &%(%'*! >%Q%>$! ,"-./L)! ,1@@>AD 8'8=%?%'*! 8'O! ,1@@>#%&!Q%&)#*A@&%&8*#+'+! $+&%(8)*!P%! 672345!E+':,P8&%O!Ā.D!%V@%')%)I

/VP#U#*!ĀÀ :4;H!F8=%!\

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :[H!)%(*#+'!YE+':,P8&%O!Ā.D!%V@%')%)!*!,%&Q#(%)! /V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%)!+! />%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ā8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	X33	;[;	:25	X33
E+'G8U+&	22\	4N\	:<3	22\
E+')*8'O8&O	3	3	3	3
TOTAL	**728**	**672**	**-56**	**728**

CHAPTER 2A11-a3

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4V
Area: ,FHHC7!O G -/O/G6!.!,FHHCD/Ä!"DS/Ä,D67
Witness: S1&U1)PH!,AO'%A!GI

NONSHARED O&M

Subject: Ā$$#(%!,%&Q#(%)
Workpaper: 4,,33<I333

SDG&E Position: ,"-./! O%Q%>+@%%!P%!67! 2345!$+&%(8)*!+$! ,1@@>AD 8'8=%?%'*! 8'O! , 1@@>#%&! "#Q%&)#*A!+' :,P8&%O!Ā.D! %V@%')%)UA! 1)#'=! *P%!$#Q%%8&!P#)*+&#(8>!8Q%&8=%! R233N!+! 234<T! $+&%(8)*!? %*P+O+>+=AJ!-./!)*8*%)H! [! $#T%%8&!L#)*+&#(8>! 8T%&8=%&!%@&%)%8!)&%8)+'8Y>%!8)%!*+! %)*#?8*%+@%&8*#+'8%!%U)!$+&!67! 2345! Y%(81)%!,1@@>AD 8'8=%?%'*! 8'U! ,1@@>#%&!T%&)#*A!+)*)! 8&%+%'%&8>>AD&+'%!*+! $>1(*18*#+')! U1%! *+! (L8'=%)! #'! R+&J! 8(*#T#*#%)!RL#(L! #?@8(*!)*8$$#'=!>%T%>)K! @1&(L8)%U!%&T#(%+)*)K! 8'U! +*L%&$8(*+&)! R#!%$#&%@&%Q%'*#+'+B@#*8>@&+W%(*)H! %*(ITI

/VP#U#*!,"-./:4XH!F8=%!,GS:;

ORA Position: ĀÀ ! &%(+??%'O)! 1)#'=! 8! *P&%%8&!P#)*+&#(8>!Q%&8=%!R2344!+! 234<T!*+! $+&%(8)*! 67! 2345!E+': , P8&%O!Ā.D! %V@%')%)$+&!,1@@>AD 8'8=%?%'*! 8'O! ,1@@>#%&! "#Q%&)#*A6P%! *P&%%8&!P#)*+&#(8>!Q%&8=%@&+Q#O%)! ?+&%! &%(%'*! >%Q%>$! ,"-./L)! ,1@@>AD 8'8=%?%'*! 8'O! ,1@@>#%&!Q%&)#*A@&%&8*#+')+! $+&%(8)*!P%! 672345!E+':,P8&%O!Ā.D!%V@%')%)I

/VP#U#*!ĀÀ :4;H!F8=%!\

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :[H!)%(*#+'!YE+':,P8&%O!Ā.D!%V@%')%)!*+!,%&Q#(%)! /V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%)+!- />%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ā8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	3	3	3	3
E+'G8U+&	2H<\N	2H;4X	25	2H<\N
E+')*8'O8&O	3	3	3	3
TOTAL	**2,389**	**2,415**	**26**	**2,389**

CHAPTER 2A11-a4

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4V
Area: ,FHHC7!O G -/O/G6!.!,FHHCD/Ä!"DS/Ä,D67
Witness: S1&U1)PH!,AO'%A!GI

NONSHARED O&M

Subject: G+=#)*#()!,P+@)!,+1*P!:!F++>!F1&(P8)#'=
Workpaper: 4,,33;I333

SDG&E Position: ,"-./! O%Q%>+@%%%!!67! 2345!$+&%(8)*!+$! ,1@@>AD 8'8=%?%'*! 8'O! , 1@@>#%&! "#Q%&)#*A+' :,P8&%O!Ā.D! %V@%')%)UA! 1)#'=! *P%!$#Q%%8&P#)*+&(8>!8Q%&8=%! R233N!+! 234<T! $+&%(8)*!? %*P+O+>+=A!-./!)*8*%)H! [! $#T%%8&!L#)*+&#(8>! 8T%&8=%&%@&%)%8!)&%8)+'8Y>%%!8)%!*+! %)*#?8*%+@%&8*#+'%%!%U)!$+&!67! 2345! Y%(81)%!,1@@>AD 8'8=%?%'*! 8'U! ,1@@>#%%&T%&)#*A+)*)! 8&%+%'%&8>>%&+'%!*+! $>1(*18*#+')! U1%! *+! (L8'=%)! #'! R+&J! 8(*#T#*#%)!L#(L! #?@8(*!)*8$$#'=!>%T%>)K! @1&(L8)%U!%&T#(%+)*)K! 8'U! +*L%&$8(*+&)! R#!%$#&%&%Q%'*#+'+8@#*8@&+W%(*)H! %*(ITI

/VP#U#*!,"-./:4XH!F8=%!,GS:<

ORA Position: ĀÀ ! &%(+??%'O)! 1)#'=! 8! *P&%%%8&P#)*+&#(8>!Q%&8=%!R2344!+! 234<T!*+! $+&%(8)*! 67! 2345!E+': , P8&%O!Ā.D! %V@%')%)$+&!,1@@>AD 8'8=%?%'*! 8'O! ,1@@>#%&! "#Q%&)#*A6P%! *P&%%%8&P#)*+&#(8>!Q%&8=%@&+Q#O%)! ?+&%! &%(%'*! >%Q%>$! ,"-./L)! ,1@@>AD 8'8=%?%'*! 8'O! ,1@@>#%%&Q%&)#*A@%&8*#+'%)+! $+&%(8)*!P%! 672345!E+':,P8&%O!Ā.D!%V@%')%)I

/VP#U#*!ĀÀ :4;H!F8=%!\

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :[H!)%(*#+'!YE+':,P8&%%@ĀD!&%!,%&Q#(%)! /V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8!"#%)+!- />%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ä8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	5N<	[35	4<	5N<
E+'G8U+&	<5	4\	:4\	<5
E+')*8'O8&O	3	3	3	3
TOTAL	**729**	**724**	**-5**	**729**

CHAPTER 2A11-a5

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4V
Area: ,FHHC7!O G -/O/G6!.!,FHHCD/Ä!"DS/Ä,D67
Witness: S1&U1)PH!,AO'%A!GI

NONSHARED O&M

Subject: ,1@@>#%&!"#Q%&)#*A
Workpaper: 4,,33XI333

SDG&E Position: ,"-./! O%Q%>+@*%%!67! 2345!$+&%(8)*!+$! ,1@@>AD 8'8=%?%'*! 8'O! , 1@@>#%&! "#Q%&)#*A E+' :,P8&%O!Ā.D! %V@%')%)UA! 1)#'=! *P%!$#Q%%8&P#)*+&(8>!8Q%&8=%! R233N!+! 234<T! $+&%(8)*!? %*P+O+>+=A!-./!)*8*%)H! [! $#T%%8&!L#)*+&#(8>! 8T%&8=%&!%@&%)%8!)&%8)+'8Y>%!8)%!*+! %)*#?8*%+@%&8*#+'8%!%U)!$+&!67! 2345! Y%(81)%!,1@@>AD 8'8=%?%'*! 8'U! ,1@@>#%&!T%&)#*A+)*)! 8&%+%'%&8>>&&+'%!*+! $>1(*18*#+')! U1%! *+! (L8'=%)! #'! R+&J! 8(*#T#*#%)!RL#(L! #?@8(*!)*8$$#'=!>%T%>)K! @1&(L8)%U!%&T#(%+)*)K! 8'U! +*L%&$8(*+&)! R#!%$#&%&%Q%'*#+'+B@#*8>@&+W%(*)H! %*(ITI

/VP#U#*!,"-./:4XH!F8=%!,GS:X

ORA Position: ĀÀ ! &%(+??%'O)! 1)#'=! 8! *P&%%8&P#)*+&#(8>Q%&8=%!R2344!+! 234<T!*+! $+&%(8)*! 67! 2345!E+': , P8&%O!Ā.D! %V@%')%)$+&!,1@@>AD 8'8=%?%'*! 8'O! ,1@@>#%&! "#Q%&)#*A 6P%! *P&%%8&P#)*+&#(8>Q%&8=%@&+Q#O%)! ?+&%! &%(%'*! >%Q%>$! ,"-./L)! ,1@@>AD 8'8=%?%'*! 8'O! ,1@@>#%&!Q%&)#*A@%&8*#+')+! $+&%(8)*!P%! 672345!E+':,P8&%O!Ā.D!%V@%')%)I

/VP#U#*!ĀÀ :4;H!F8=%!\

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :[H!)%(*#+'!YE+':,P8&%O!Ā.D!%V!,%&Q#(%)! /V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%)+!- />%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ä8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	5X3	X24	:42N	5X3
E+'G8U+&	5NX	X35	:4\N	5NX
E+')*8'O8&O	3	3	3	3
TOTAL	**1,345**	**1,027**	**-318**	**1,345**

CHAPTER 2A11-a6

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4V
Area: ,FHHC7!O G -/O/G6!.!,FHHCD/À!"DS/À,D67
Witness: S1&U1)PH!,AO'%A!GI

NONSHARED O&M

Subject: />%(*&#(!F+&*$+>#+
Workpaper: 4,,335I333

SDG&E Position: ,"-./! O%Q%>+@%?%!67! 2345!$+&%(8)*!+$! ,1@@>AD 8'8=%?%'*! 8'O! , 1@@>#%&! "#Q%&)#*A+' :,P8&%O!Ā.D! %V@%')%)UA! 1)#'=! *P%!$#Q%%8&P#)*+&#(8>!8Q%&8=%! R233N!+! 234<T! $+&%(8)*!? %*P+O+>+=A!-./!)*8*%)H! [! $#T%%8&!L#)*+&#(8>! 8T%&8=%&!%@&%)%8!)&%8)+'8Y>%!8)%!*+! %)*#?8*%+@%&8*#+'8%!%U)!$+&!67! 2345! Y%(81)%!,1@@>AD 8'8=%?%'*! 8'U! ,1@@>#%&!T%&)#*A+)*)! 8&%+%'%&8>>A&+'%!*+! $>1(*18*#+')! U1%! *+! (L8'=%)! #'! R+&J! 8(*#T#*#%)!L#(L! #?@8(*!)*8$$#'=!>%T%>)K! @1&(L8)%U!%&T#(%+)*)K! 8'U! +*L%&$8(*+&)! R#!%$#&%&%Q%'*#+'+8@#*8&@&+W%(*)H! %*(ITI

/VP#U#*!,"-./:4XH!F8=%!,GS:;

ORA Position: ĀÀ ! &%(+??%'O)! 1)#'=! 8! *P&%%8&P#)*+&#(8>Q%&8=%!R2344!+! 234<T!*+! $+&%(8)*! 67! 2345!E+': , P8&%O!Ā.D! %V@%')%)$+&!,1@@>AD 8'8=%?%'*! 8'O! ,1@@>#%&! "#Q%&)#*A6P%! *P&%%8&P#)*+&#(8>Q%&8=%@&+Q#O%)! ?+&%! &%(%'*! >%Q%>$! ,"-./L)! ,1@@>AD 8'8=%?%'*! 8'O! ,1@@>#%&!Q%&)#*A@&%&8*#+'+! $+&%(8)*!P%! 672345!E+':,P8&%O!Ā.D!%V@%')%)I

/VP#U#*!ĀÀ :4;H!F8=%!\

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :[H!)%(*#+'!YE+':,P8&%O!Ā.D!%V@%')%)!*!,%&Q#(%)! /V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%)!+!- />%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ā8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	NX3	\;X	:43X	NX3
E+'G8U+&	434	[2	:2N	434
E+')*8'O8&O	3	3	3	3
TOTAL	**1,051**	**917**	**-134**	**1,051**

CHAPTER 2A11-a7

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4V
Area: ,FHHC7!O G -/O/G6!.!,FHHCD/À!"DS/À,D67
Witness: S1&U1)PH!,AO'%A!GI

NONSHARED O&M

Subject: ,6À 6/-7!.!,F,6 DG EDCD67
Workpaper: 4,,33[I333

SDG&E Position: ,"-./! O%Q%>+@%%P%!67! 2345!$+&%(8)*!+$! ,1@@>AD 8'8=%?%'*! 8'O! , 1@@>#%&! "#Q%&)#*A+' :,P8&%O!Ā.D! %V@%')%)UA! 1)#'=! *P%!$#Q%%8&P#)*+&(8>!8Q%&8=%! R233N!+! 234<T! $+&%(8)*!? %*P+O+>+=A!-./!)*8*%)H! [! $#T%%8&!L#)*+&#(8>! 8T%&8=%&!%@&%)%8!)&%8)+'8Y>%!8)%!*+! %)*#?8*%+@%&8*#+'8%!%U)!$+&!67! 2345! Y%(81)%!,1@@>AD 8'8=%?%'*! 8'U! ,1@@>#%&!T%&)#*A+')*)! 8&%+%'%&8>>A&+'%!*+! $>1(*18*#+')! U1%! *+! (L8'=%)! #'! R+&J! 8(*#T#*#%)!RL#(L! #?@8(*!)*8$$#'=!>%T%>)K! @1&(L8)%U!%&T#(%+)*)K! 8'U! +*L%&$8(*+&)! R#!%$#&%@&%Q%'*#+'+8@#*8@&+W%(*)H! %*(ITI

/VP#U#*!,"-./:4XH!F8=%!,GS:X

ORA Position: ĀÀ ! &%(+??%'O)! 1)#'=! 8! *P&%%8&P#)*+&#(8>Q%&8=%!R2344!+! 234<T!*+! $+&%(8)*! 67! 2345!E+': , P8&%O!Ā.D! %V@%')%)$+&!,1@@>AD 8'8=%?%'*! 8'O! ,1@@>#%&! "#Q%&)#*A6P%! *P&%%8&P#)*+&#(8>Q%&8=%@&+Q#O%)! ?+&%! &%(%'*! >%Q%>$! ,"-./L)! ,1@@>AD 8'8=%?%'*! 8'O! ,1@@>#%&!Q%&)#*A@%&8*#+'+! $+&%(8)*!P%! 672345!E+':,P8&%O!Ā.D!%V@%')%)I

/VP#U#*!ĀÀ :4;H!F8=%!\

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :[H!)%(*#+'!YE+':,P8&%O!Ā.D!%V@%')%)!*!,%&Q#(%)! /V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%)+!-! />%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ā8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	X55	XN3	2;	X55
E+'G8U+&	\2[	;N\	:<2N	\2[
E+')*8'O8&O	3	3	3	3
TOTAL	**1,393**	**1,088**	**-305**	**1,393**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

11. SDG&E-15 (Exh 131) - SUPPLY MANAGEMENT & SUPPLIER DIVERSITY

b. O&M - SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ĀÄ;;55F?O;;!FII	@QB	FÄÄ?&Ä
!ĀÄ;;55N?O;;!FII	ĀPMĀ	FÄÄ?&
P!ĀÄ;;55J?O;;!FII	@QB	FÄÄ?&P
L!ĀÄ;;55<?O;;!FII	@PB	FÄÄ?&L

CHAPTER 2A11-b1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4V
Area: ,FHHC7!O G -/O/G6!.!,FHHCD/À!"DS/À,D67
Witness: S1&U1)PH!,AO'%A!GI

SHARED SERVICES O&M

Subject: ,1@@>A!D=?*!.!"#Q%&)#*A!"#&%(*+&
Workpaper: 4,,33 :K,,I GG

SDG&E Position: ,"-./! O%Q%>+@%%!!67! 2345!$+&%(8)*!+$! ,1@@>A!D8'8=%?%'*! 8'O! , 1@@>#%&! "#Q%&)#*A!P8&%OĀ.D! %V@%')%)!A! 1)#'=! *P%!$#Q%%8&!P#)*+&#(8&Q%&8=%!233N!*+! 234<T! $+&%(8)*!? %*P+O+>+=A!!-./!)*8*%)H! [! $#T%%8&!L#)*+&#(8>8T%&8=%! &%@&%)%8!&%8)+'8Y>%!8)%!*+! %)*#?8*%+@%&8*#+'8%!U)!$+&!67! 2345!Y%(81)%! ,1@@>A!D8'8=%?%'*! 8'U! , 1@@>#%&!T%&)#*A(+)*)! 8&%! =%'%&8>>A@+'%! *+! $>1(*18*#+')! U1%! *+! (L8'=%)! #'! R+&J! 8(*#T#*#%)!L#(L! #?@8(*!)*8$$#'=!>%T%>)K! @1&(L8)%U!%&T#(%+)*)K! 8'U! +*L%&$8(*+&)! R#!%$#&%@&%Q%'*#+'!B@#*8@&+W%(*)H! %*(ITI

/VP#U#*!,"-./:4XH!F8=%!,GS:[

ORA Position: ĀÀ ! &%(+??%'O)! 1)#'=! 8! *P&%%8&!P#)*+&#(8&Q%&8=%!2344!+! 234<T!*+! $+&%(8)*! 67! 2345!,P8&%OĀ.D! %V@%')%)!$+&!, 1@@>A!D8'8=%?%'*! 8'O! , 1@@>#%&!T%&)#*A 6P%!*P&%%8&!P#)*+&#(8&Q%&8=%!@+Q#O%8)!? +&%&%(%'*+%Q%$!, "-./ L)!, 1@@>A! D8'8=%?%'*! 8'O! ,1@@>#%&!Q%&)#*A!@%&8*#+'!+! $+&%(8)*!*P%!67 2345!,P8&%O! Ā.D!%V@%')%)I

/VP#U#*!ĀÀ :4;H!F8=%!43

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :[H!)%(*#+'!Y,P8&%O!Ā.D!%V@%')! /V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%)!+!- />%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ä8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

SDG&E	Labor	NLbr	NSE	Total
2433:<34<I333	2[;	4;4	3	;4X
Total	**274**	**141**	**0**	**415**

ORA	Labor	NLbr	NSE	Total
2433:<34<I333	25X	[<	3	<<\
Total	**265**	**73**	**0**	**338**

Difference	Labor	NLbr	NSE	Total
2433:<34<I333	:N	:5\	3	:[[
Total	**-9**	**-68**	**0**	**-77**

Settlement	Labor	NLbr	NSE	Total
1SS00A-USS.ALL	**265**	**73**	**0**	**338**
Total	**265**	**73**	**0**	**338**

CHAPTER 2A11-b2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4V
Area: ,FHHC7!O G -/O/G6!.!,FHHCD/Ä!"DS/Ä,D67
Witness: S1&U1)PH!,AO'%A!GI

SHARED SERVICES O&M

Subject: S+1'O8*#+'
Workpaper: 4,,33E:F,,M CC

SDG&E Position: ,"-./! U%T%>+@%L%! 67! 2345!$+&%(8)*!+$! ,1@@>A!D8'8=%?%'*! 8'U! , 1@@>#%&! "#T%&)#*A!L8&%U!Ā.O! %X@%')%)!YA! 1)#'=! *L%!$#T%A%8&!L#)*+&#(8>8T%&8=%!R233N!*+! 234<T! $+&%(8)*!? %*P+O+>+=A!J!-./!)*8*%)H! [! $#T%A%8&!L#)*+&#(8>8T%&8=%! &%@&%)%8!)!&%8)+'8Y>%!Y!8)%!*+! %)*#?8*%+@%&8*#+'8%!U)!$+&!67! 2345!Y%(81)%! ,1@@>A!O8'8=%?%'*! 8'U! , 1@@>#%&!T%&)#*A(+)*)! 8&%! =%'%&8>>A@8+'%! *+! $>1(*18*#+')! U1%! *+! (L8'=%)! #'! R+&J! 8(*#T#*#%)!RL#(L! #?@8(*!)*8$$#'=!>%T%>)K! @1&(L8)%U!%&T#(%+)*)K! 8'U! +*L%&$8(*+&)! R#I%$#&%@&%Q%'*#+'(+B@#*8>@&+W%(*)H! %*(ITI

/VP#U#*!,"-./:4XH!F8=%!,GS:[

ORA Position: ĀÀ ! &%(+??%'O)! 1)#'=! 8! *P&%%8&!P#)*+&#(8>8Q%&8=%!R2344!+! 234<T!*+! $+&%(8)*! 67! 2345!,P8&%O!Ā.D! %V@%')%)!$+&!, 1@@>A!D8'8=%?%'*! 8'O! , 1@@>#%&!%&)#!A 6P%!*P&%%8&!P#)*+&#(8>8Q%&8=%!@+Q#O%8)!? +&%&%(%'*+%Q%$!, "-./ L)!, 1@@>A! D8'8=%?%'*! 8'O! ,1@@>#%&!%&Q%&)#*A!@%&8*#+')!+! $+&%(8)*!*P%!67 2345!,P8&%O! Ā.D!%V@%')%)I

/VP#U#*!ĀÀ :4;H!F8=%!43

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :[H!)%(*#+'!Y,P8&%O!Ā.*D!%&%@(%)! /V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%)!+!- />%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ā8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

SDG&E	Labor	NLbr	NSE	Total
2433:<345I333	5[N	2N	3	[3\
Total	**679**	**29**	**0**	**708**

ORA	Labor	NLbr	NSE	Total
2433:<345I333	5\X	XN	3	[;;
Total	**685**	**59**	**0**	**744**

Difference	Labor	NLbr	NSE	Total
2433:<345I333	5	<3	3	<5
Total	**6**	**30**	**0**	**36**

Settlement	Labor	NLbr	NSE	Total
1SS00B-USS.ALL	**685**	**59**	**0**	**744**
Total	**685**	**59**	**0**	**744**

CHAPTER 2A11-b3

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4V
Area: ,FHHC7!O G -/O/G6!.!,FHHCD/Ä!"DS/Ä,D67
Witness: S1&U1)PH!,AO'%A!GI

SHARED SERVICES O&M

Subject: Ā$$#(%!,%&Q#(%)
Workpaper: 4,,339:K,,I GG

SDG&E Position: ,"-./! O%Q%>+@%*P%!67! 2345!$+&%(8)*!+$! ,1@@>A!D 8'8=%?%'*! 8'O! , 1@@>#%&! "#Q%&)#*,!P8&%O!Ā.D! %V@%')%)!JA! 1)#'=! *P%!$#Q%%8&!P#)*+&#(8&Q%&8=%!R!233N!*+! 234<T! $+&%(8)*!? %*P+O+>+=A!J!-./!)*8*%)H! [! $#T%%8&!L#)*+&#(8>8T%&8=%! &%@&%)%8!)!&%8)+'8Y>%!Y!8)%!*+! %)*#?8*%+@%&8*#+'8%!U)!$+&!67! 2345!Y%(81)%! ,1@@>A!O 8'8=%?%'*! 8'U! , 1@@>#%&!T%&)#*A(+)*)! 8&%! =%'%&8>>A@+'%! *+! $>1(*18*#+')! U1%! *+! (L8'=%)! #'! R+&J! 8(*#T#*#%)!RL#(L! #?@8(*!)*8$$#'=!>%T%>)K! @1&(L8)%U!%&T#(%+)*)K! 8'U! +*L%&$8(*+&)! R#I%$#&%@&%Q%'*#+'(+B@#*8>@&+W%(*)H! %*(ITI

/VP#U#*!,"-./:4XH!F8=%!,GS:[

ORA Position: ĀÀ ! &%(+??%'O)! 1)#'=! 8! *P&%%%8&!P#)*+&#(8&Q%&8=%!R!2344!+! 234<T!*+! $+&%(8)*! 67! 2345!,P8&%O!Ā.D! %V@%')%)!$+&!, 1@@>A!D 8'8=%?%'*! 8'O! , 1@@>#%&!%&)#!A 6P%!*P&%%%8&!P#)*+&#(8&Q%&8=%!@&+Q#O%8)!? +&%&%(%'*+%Q%%$!, "-./ L)!, 1@@>A! D8'8=%?%'*! 8'O! ,1@@>#%&!Q%&)#*A!@%&8*#+')!+! $+&%(8)*!*P%!67 2345!,P8&%O! Ā.D!%V@%')%)I

/VP#U#*!ĀÀ :4;H!F8=%!43

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :[H!)%(*#+'!Y,P8&%O!Ā.D!%V@%')%)! /V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%)+!-! />%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ä8*%@8A%&! OQ+(8*%)I

CHAPTER 2A11-b3

Proposed TY2016 Forecast (in thousands of 2013 dollars)

SDG&E	Labor	NLbr	NSE	Total
2433:<255I333	3	[23	3	[23
2433:<<<4I333	N;X	2<	3	N5\
2433:<;3[I333	2\4	2\	3	<3N
Total	**1,226**	**771**	**0**	**1,997**

ORA	Labor	NLbr	NSE	Total
2433:<255I333	3	5[5	3	5[5
2433:<<<4I333	\34	:24	3	[\3
2433:<;3[I333	2\4	<<	3	<4;
Total	**1,082**	**688**	**0**	**1,770**

Difference	Labor	NLbr	NSE	Total
2433:<255I333	3	:;;	3	:; ;
2433:<<<4I333	:4;;	:;;	3	:4\\
2433:<;3[I333	3	X	3	X
Total	**-144**	**-83**	**0**	**-227**

Settlement	Labor	NLbr	NSE	Total
1SS00C-USS.ALL	**1,226**	**772**	**0**	**1,998**
Total	**1,226**	**772**	**0**	**1,998**

CHAPTER 2A11-b4

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4V
Area: ,FHHC7!O G -/O/G6!.!,FHHCD/À!"DS/À,D67
Witness: S1&U1)PH!,AO'%A!GI

SHARED SERVICES O&M

Subject: B6!.!6%>%(+?!F+&*$+>#+
Workpaper: 4,,33":K,,I GG

SDG&E Position: ,"-./! O%Q%>+@%*%!67! 2345!$+&%(8)*!+$! ,1@@>A!D8'8=%?%'*! 8'O! , 1@@>#%&! "#Q%&)#*,A!P8&%OĀ.D! %V@%')%)!JA! 1)#'=! *P%!$#Q%%8&!P#)*+&#(8&Q%&8=%!R!233N!*+! 234<T! $+&%(8)*!? %*P+O+>+=A!J!-./!)*8*%)H! [! $#T%%8&!L#)*+&#(8>8T%&8=%! &%@&%)%8!)!&%8)+'8Y>%!Y!8)%!*+! %)*#?8*%+@%&8*#+'8%!U)!$+&!67! 2345!Y%(81)%! ,1@@>A!O8'8=%?%'*! 8'U! , 1@@>#%&!T%&)#*A(+)*)! 8&%! =%'%&8>>A@8+'%! *+! $>1(*18*#+')! U!1%! *+! (L8'=%)! #'! R+&J! 8(*#T#*#%)!RL#(L! #?@8(*!)*8$$#'=!>%T%>)K! @1&(L8)%U!%&T#(%+)*)K! 8'U! +*L%&$8(*+&)! R#!%$#&%@&%Q%'*#+'!B@#*8@&+W%(*)H! %*(ITI

/VP#U#*!,"-./:4XH!F8=%!,GS:\

ORA Position: ĀÀ ! &%(+??%'O)! 1)#'=! 8! *P&%%8&!P#)*+&#(8&Q%&8=%!R!2344!+! 234<T!*+! $+&%(8)*! 67! 2345!,P8&%OĀ.D! %V@%')%)!$+&!, 1@@>A!D8'8=%?%'*! 8'O! , 1@@>#%&!%&)#!A 6P%!*P&%%8&!P#)*+&#(8&Q%&8=%!@+Q#O%8)!? +&%&%(%'*+%Q%$!, "-./ L)!, 1@@>A! D8'8=%?%'*! 8'O! ,1@@>#%&!Q%&)#*A!@%&8*#+')!+! $+&%(8)*!*P%!67 2345!,P8&%O! Ā.D!%V@%')%)I

/VP#U#*!ĀÀ :4;H!F8=%!43

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :[H!)%(*#+'!Y,P8&%O!Ā.D!%V@%')! /V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%)+!- />%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ä8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

SDG&E	Labor	NLbr	NSE	Total
2433:<<<2I333	[<3	23	3	[X3
Total	**730**	**20**	**0**	**750**

ORA	Labor	NLbr	NSE	Total
2433:<<<2I333	[<5	44	3	[;[
Total	**736**	**11**	**0**	**747**

Difference	Labor	NLbr	NSE	Total
2433:<<<2I333	5	:N	3	:<
Total	**6**	**-9**	**0**	**-3**

Settlement	Labor	NLbr	NSE	Total
1SS00D-USS.ALL	**736**	**11**	**0**	**747**
Total	**736**	**11**	**0**	**747**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

12. SDG&E-16 (Exh 166) - FLEET SERVICES

a. O&M - NON-SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ĀÀR;55Ä!55Ä	@ SMMLB	FÄ ?3Ä
!ĀÀR;55Ä!55	@99PB	FÄ ?3
P!ĀÀR;55Ä!55P	@L55B	FÄ ?3P
L!ĀÀR;55Ä!55L	@A 5B	FÄ ?3L
A!ĀÀR;55 !555	@ÀS P5B	FÄ ?3A
M!ĀÀR;55 !55Ä	@A5:B	FÄ ?3M

CHAPTER 2A12-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:45
Area: MI//6!,/ÀLC9/,
Witness: P%&&%&8K!98&?%'!CM

NONSHARED O&M

Subject: ?+&*#\8*#+'
Workpaper: 4S,334I334

SDG&E Position: ,"-./! #)! &%01%)*#'=!M5I522!?#>>#+'$+&!8?+&*#\8*#+'!(+)*)! +$! 91&&%'*!S>%%8!O!
MI<5;!?#>>#+'!$+&!"#%)%>!F8&*#(1>8*%!S#>*%&!%*&+$#Ä%@>8(%?%'*)!+&!67! 2345M!
,"-./! $+&%(8)*)!M[I\<[! ? #>>#+$+&! +*P%&$>%%8?+&*#\8*#+'!(+)*)! $+&!67! 2345J!
#'(>1!#'=! S>%%Ä%@>8(%?%'*)234;! *P&+1=P!2345Z! C'(&%?%'*8>S>%%$!+&!E1)#'%))!
Needs; and Alternative Fleet Vehicles.

/XL#N#*!,"-./:45K!H8=%!9CF:;

ORA Position: ĀÀ ! P+%)!'+*! +@@+)%!"-./ \)! $+&%(8)*)!$+&!8?+&*#W8*#+(!+)*)! +$! 91&&%'*!Y>%%*!
8'P!"#%)%>!H8&*#(1>8*%!Y#>*%&!Ä%*&+$#*UÄ%@>8(%?%'*)!$+&!67!2345

ĀÀ ! 1)%P! *L%! 55!@%&(%'*!*L8*! , "-./! @1&(L8)%P!+1*! +$! *L%! $>%%1!#*)! #!
$+&%(8)*%!#'! 234;! *+! $+&%(8)*! *L%! 67! 2345!8?+&*#W8*#+(!+)*)! $+&! *L%! *L&%%!
(8*%=+&#%)!$! $>%%@1&(L8)%)_(4)! Y>%%*!Ä%@>8(%?%'*)234;! *L&+1=L! 2345;! (2)
Incremental Fleet for Business Needs; and (3) Alternative Fuel Vehicles.

/XL#N#*!ĀÀ :4;K!H8=%!4<

Settlement: Please refer to Exhibit A, page A-7, section "Non-Shared O&M Support Services
/X@%')%)]!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*V%%'!,8'!"#%8)!+!-
/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
C8N+&	3	3	3	3
G+'C8N+&	3	3	3	3
G+')*8'P8&P	4;KR2<	42K4OB	:2K55;	4;K333
TOTAL	**14,823**	**12,159**	**-2,664**	**14,000**

CHAPTER 2A12-a2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:45
Area: MI//6!,/ÀLC9/,
Witness: P%&&%&8K!98&?%'!CM

NONSHARED O&M

Subject: D'*%&%)*
Workpaper: 4S,334I332

SDG&E Position: ,"-./! #)! &%01%)*#'=M2IXN\!?#>>#+'$+&!*P%!#'*%&%)*(!+)*)! +$!$%%*)!%&Q#(%)$!+&67!
2345!ZP#(P! #)! M4I[N3! ?#>>#+'!+&! 222!@%&(%'*8U+Q%234<!&%(+&O%#D*%&%)*(!+)*) I!
,"-./! O%*%&?#'%G#!*%&%)*!(+)*)! UA! ? 1>*#@>A#'=P%! ? +'*P>A! +1*)*8'O#'=!
U8>8'(%)! Z#*P!*P%!G+'O+'! B'*%&U8'JĀ$%&%ÀB*%!(+'*8#'%O!#! *P%!->+U8>!B')#=P*!
S+&%(8)*!$+&!*P%!@8A?%'*!?+'*P!8'O!*P%'!)1??%O!$+&!*P%!A%8&I

/XL#Y#*!,"-./:45K!H8=%!9CP:;

ORA Position: ĀÀ ! #)! &%(+??%'U#'=! M4I[4X! ?#>>#+'$+&#'*%&%)*(!+)*! $+&!67! 2345!ZP#(P!#)! M\\<!
?#>>#+'!+&! <;! @%&(%'*%))! *P8'! ,"-./ L)! $+&%(8)*IĀÀ ! &%(+??%'O)! 1)#'=! *P%!
55!@%&(%'*+$! *P%!$>%%*1!#*)! *P8*! , "-./! @1&(P8)%O+1*! +$! *P%!$>%%*1'#*)!
$+&%(8)*%O!#'!234;!*+!$+&%(8)*!*P%!67!2345!#'*%&%)*!%V@%')%I

/VP#U#*!ĀÀ :4;H!F8=%!4X

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :[H!)%(*#+'!YE+':,P8&%@ĀÀ!&!*!,%&Q#(%)!
/V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%)!+!-
/>%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ä8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	3	3	3	3
E+'G8U+&	3	3	3	3
E+')*8'O8&O	2HXN\	4H[4X	:\\<	2H<33
TOTAL	**2,598**	**1,715**	**-883**	**2,300**

CHAPTER 2A12-a3

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:45
Area: MI//6!,/ÀLC9/,
Witness: P%&&%&8K!98&?%'!CM

NONSHARED O&M

Subject: ,8>T8=%
Workpaper: 4S,334I33<

SDG&E Position: ,"-./!#)!&%01%)*#'=!Q%P#(>%!)8>Q8=%!@&+(%%O)!+$!MI[33!?#&!67#!2345
ZP#(P! #)! M2X<!+&! 25IX!@%&(%'*!%))!*P8'! 234<!&%(+&O%)!8>Q8=%! 8>Q8=%#)! *P%!
&%(+Q%&#8! *P%!&%)#O18>Q8>1%+!$! 8))%*)! U%#'=! &%*#&%$&!+?! *P% $>%%*!,8>Q8=%!
@&+(%%I)!&%(%#V%I!8*!81(*#+'!8&%!(&%I#*%I!8=8#')*!8?+&%#W8@%!)%)!*+
I%*%&?#'%!+*8>!8))%*! +T'%&)L#@(!+)*)P! , "-./ $+&%(8)*)!*+!) 8>V8=%! 233!1'#*)! #'!
67
2345P!,"-./ $+&%(8)*)!8>V8=%!@&+(%%I)!+$! Q<JR33@%&!#*! Y8)%I! +'! *L%!*L&%%!
A%8&!8V%&8=%!+$!*L%!@%&!1'#*!)8>V8=%!8(L#%V%IP

/XL#Y#*!,"-./:45K!H8=%!9CP:;

ORA Position: ĀÀ ! #)! &%(+??%'U#'=! T%L#(>%!8>T8=%!@&+(%%U)!$! M4I433!?#>>#+'$+&!67! 2345!
ZP#(P! #)! M;33! ?#>>#+'!+&! X[! @%&(%'*!? +&%! *P8'! ,"-./ U)! $+&%(8)*! ĀÀ
&%(+??%'O)!1)#'=!*P%!*P&%%:A%8&!8Q%&8=%!R2342!*+!234;!T%&!D%'*%(8&!Q%P#(>%
)8>Q8=%!@&+(%%O)!*+!$+&%(8)*!67!2345!Q%P#(>%!)8>Q8=%!@&+(%%O)I

/VP#U#*!ĀÀ :4;H!F8=%!4X

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :[H!)%(*#+'!YE+':,P8&%%@&!D!&!*!,%&Q#(%)!
/V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%)!+!-
/>%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ä8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	3	3	3	3
E+'G8U+&	3	3	3	3
E+')*8'O8&O	:[33	:4H433	:;33	:4H333
TOTAL	**-700**	**-1,100**	**-400**	**-1,000**

CHAPTER 2A12-a4

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:45
Area: MI//6!,/ÀLC9/,
Witness: P%&&%&8K!98&?%'!CM

NONSHARED O&M

Subject: G#(%')%!S%%)
Workpaper: 4S,334I33;

SDG&E Position: ,"-./! #)! &%01%)*#'=!M4IX2\! ? #>>#+$+&!67! 2345!ZP#(P! #)! M;\N! ? #>>#+'+&! ;[!
@%&(%'8!U+Q%234<!&%(+&O%(G+)*)! $+&!G#(%')%!S%%)I!G#(%')%!$%%)! 8&%(+?@&#)%O!
+$!*P&%%(+?@+'%'*)Q! 8'! 8"18>! &%=#)*&8*#$%%8'U! 8'! 8"18>! R%#=L$%%!Y+*L!+$!
RL#(L!8&%=%'%&8>$%X%U$+&!*L%!>#$%$!*L%!T%L#(>%6M%!8"1 8>!T%L#(>%#(%')%$%%!
1)%)!*L%!)(8>8&!$8(*+&!+$!+&#=#'8>!T%L#(>%!)8>%!@&#(8%!8'U!&%'%R
8=%! *+! U%*%&?#'%L%! 8"18>! &%'%R8>$%%!M#(%')%!$%%)8&%!8! $8(*+&!+$! $>%%*!
(+?@+)#*#+'!8'U! 8=%!8'U! ,"-./!)*8*%)! #! #)! (+?@>%X+! $+&%(8)*>#(%')%$%%)!
#'U#T#U18>$+&!8%(L! T%L#(>%!8(L! A%8&!M%&$+&%K! 1)%U!*L%!&8*#+$!Y8)%!
A%8&8?+&*#\8*#+'!@8A?%'*)! *+! >#(%')%$%%)!+$! 44!@%&(%'*+! 8@@&+W#%!$1*1&%!
>#(%')%!@8A?%'*)P

/XL#Y#*!,"-./:45K!H8=%!9CP:;

ORA Position: ĀÀ ! #)! &%(+??%'U#'=! M4I33\! ?#>>#+'$+&!67! 2345!ZP#(P! #)! MX23!? #>>#+'+&! <;!
@%&(%'*%))! *P8'! , "-./ L)! $+&%(8)*!$+&!G#(%')%!S%%)I!ĀÀ ! &%(+??%'O)! 1)#'=!
P%!55!@%&(%'+$! *P%!$>%%!*#*)! *P8*! , "-./! @1&(P8)%O!1*! +$! *P%!$>%%!*#*)!
$+&%(8)*%O!#'!234;!*+!$+&%(8)*!*P%!67!2345!>#(%')%!%V@%')%I

/VP#U#*!ĀÀ :4;H!F8=%!4[

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :[H!)%(*#+'!YE+':,P8&%@&@Ã@P+&!*!,%&Q#(%)!
/V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%)+!-
/>%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ä8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	3	3	3	3
E+'G8U+&	3	3	3	3
E+')*8'O8&O	4HX2\	4H33\	:X23	4H;33
TOTAL	**1,528**	**1,008**	**-520**	**1,400**

CHAPTER 2A12-a5

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÄ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:45
Area: MI//6!,/ÀLC9/,
Witness: P%&&%&8K!98&?%'!CM

NONSHARED O&M

Subject: O8#'*%'8'(%!Ā@%&8*#+')
Workpaper: 4S,332I333

SDG&E Position: ,"-./! #)! &%01%)*#'=!M4<I5[<! ?#>>#+'#'! 67! 2345!ZP#(P! #)! M4I[;2! ?#>>#+'+&!4X! @%&(%'*8U+Q%234<!&%(+&O%%V@%')%$+&!S%L#(>%%&T#(#'=!. ! Ä%@8#&)M!-./ *++J!*L%!*L&%%A%8&8T%&8=%%$!&%(+&U%(U!)*)! $+&!S%L#(>%%&T#(#'=! .! Ä%@8#&8)U! ?8U%! $+1&!8UZ1)*?%'*)! *+! $+&%(8)*!*L%! 67! 2345!%X@%')%M!6L%)%!8UZ1)?%'*)! #'(>1U%!#'(&%?%'*8>!(+)*)! $+&! T%L#(>%)K!'%! $>%%)%&T#(%8**%U8'*K! Y8(J1@!)%')+&)W(8?%&8)K!8'U! (+)*)! *+! (+?@>AR#*L!*L%!H+&*8Y>%%#%)%>!'=#'%)! #&Y+&'%! 6+X#(!O%8)1&%)M

/XL#Y#*!,"-./:45K!9CP:B

ORA Position: ĀÄ ! #)! &%(+??%'U#'=! M4I2I;;<! ?#>>#+'$+&!S%L#(>%%&T#(#'=!B'U! Ä%@8#&)R!L#(L!#)! M4I2<3!?#>>#+'+&!'#'%! @%&(%'*!%))!*P8'! ,"-./ L)! &%01%)*$+&!67! 2345I! ĀÄ L) &%(+??%'O8*#+'!$+&!67! 2345!#)! M4I[4<! ?#>>#+'+&!45!@%&(%'8U+Q%!234;!&%(+&O%%O! %V@%')%)$+&! S%L#(>%%&T#(#'=!8'U! Ä%@8#&)ĀÄ ! 1)%)! *L%!Y8)%! A%8&!234<! 8?+1'*! $+&!S%L#(>%%&T#(#'=!B'U! Ä%@8#&)KU! *L%'! ?8J%)! T8&#+)! 8UZ1)*?%'*)! *+! $+&%(8)*!67!2345!%X@%')%M

/XL#Y#*!ĀÄ :4;K!H8=%!4B

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :[H!)%(*#+'!YE+':,P8&%%@Ā@!&!*!,%&Q#(%)! /V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%)+!-! />%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ä8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	5HX<<	5H5X3	44[	[H24X
E+'G8U+&	[H4;3	XH[N<	:4H<;[	5H2\X
E+')*8'O8&O	3	3	3	3
TOTAL	**13,673**	**12,443**	**-1,230**	**13,500**

CHAPTER 2A12-a6

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ÃÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:45
Area: MI//6!,/ÀLC9/,
Witness: P%&&%&8K!98&?%'!CM

NONSHARED O&M

Subject: 1*+?+*#Q%!S1%>)
Workpaper: 4S,332I334

SDG&E Position: ,"-./! #)! &%01%)*#'=!M[I232! ? #>>#+'$+&!67! 2345!ZP#(P! #)! MX3N!? #>>#+'!&! [I5! @%&(%'*!8U+Q%! 234<!&%(+&O%O! $+&! D8#'*%'8'(%! Ā@%&8*#+'!)*+?+*#Q%! S1%>)I ,"-./! *++J! *P%!*P&%%%8&8Q%&8=%!$!&%(+&O%O!)*)! $+&!1*+?+* #Q%!S1%>)B'O! ?8O%!8'! 8OW1)*?%'*$+&8OO#*#+'8$!1%>(!)*! +$! 45!#'(&%?%'*8>!Q%P#(>%!%01%)*)!+! $+&%(8)*!*P%!67!2345!%V@%')%)I

/XL#Y#*!,"-./:45K!H8=%!9CP:B

ORA Position: ÃÀ ! #)! &%(+??%'U#'=! M5I5N<!?#>>#+'$+&!67! 2345H!ZP#(P! #)! *P%!234<!&%(+&O%O! %V@%')%)! $+&! 81*+?+*#Q%! $1%>)! *+! $+&%(8)*! 1*+?+*#Q%! S1%>)I! ĀÀ L) &%(+??%'O8*#+'! #)! MX3N!? #>>#+'!&! [I5!@%&(%'*!>%))! *P8'! ,"-./ I)! $+&%(8)*!$+&! 1*+?+*#Q%!S1%>)I

/VP#U#*!ĀÀ :4;H!F8=%!24

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :[H!)%(*#+'!YE+':,P8&%@Ā@D!&!*!,%&Q#(%)! /V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%)!+!- />%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ä8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	3	3	3	3
E+'G8U+&	[H232	5H5N<	:X3N	[H333
E+')*8'O8&O	3	3	3	3
TOTAL	**7,202**	**6,693**	**-509**	**7,000**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

13. SDG&E-17 (Exh 270) - REAL ESTATE, LAND SERVICES AND FACILITIES

a. O&M - NON-SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ÄÄ("55P!555	@S QQB	FÄP?3Ä

CHAPTER 2A13-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4[
Area: À/ I!/,6 6/E!I B"!,/ÀLC9/,! B"!M 9CIC6C/,
Witness: ,%#$%&*K!I8?%)!9M

NONSHARED O&M

Subject: ,"-/!Ä%'*)
Workpaper: 4À/33<M333

SDG&E Position: ,"-./! #)! &%01%)*#'=M4[I5<4! ? #>>#+$!+&!67! 2345!ZP#(P!#)! M<IX3;! ?#>>#+'!+&!2;I\!
@%&(%'*8U+Q%234<!&%(+&O%%Q!@%')%)!$+&!Ä%'*)! 8'O! Ā@%&8*#'=!V@%')%I!6P%!
'+':)P8&%O! %&Q#(%@+&*#+'!+$! &%'*)! #)! 8))+(#8*%O!Z#*P! &%'*! $+& 8O?#'#)*&8*#Q%!
+$$#(%)H!%>%(+?!)#*%)H!U&8'(P! +$$#(%)H!8'! %'Q#&+'?%'*8>! >8U+&8&AH!+$$#(%H!
?1>*#1)%H!8'O! (1)*+?%&!) %&Q#(%&(#>#*#%)&8#>%&)H! &#=!P*+$! Z8A! %8)%?%'*)I!
,"-./!)*8*%)! 8>>!&%'*)! Z#*P! *P%!%V(%@*#+!$! &#=P*!+$! Z8A! %8)%?%'*)! 8&%!
%V@%(*%'O! #'(&%8)%!UA! 8'! 8Q%&8=%!$! $#Q%@%&(%'*@%&!A%8&!U8)%O!+'! 8!
(+?U#'8*#+'! +$! (+'*&8(*18>! #'(&%8)%)! 8'O! >8'O>+&O!%)*#?8*%)! $+& +@%&8*#'=!
%V@%')%#!(&%8)%)I!E8)%U!+'! %)*#?8*%)K&#=L*+$!R8A! %8)%?%'*)! 8&%!%X@%(*%'U!
#'(&%8)%!YA!8'!8T%&8=%!+$!*%'!@%&(%'*!@%&!A%8&M

/UL#V#*!,"-./:4RK!H8=%!I9,:;

ORA Position: ĀÀ ! #)! &%(+??%'T#'=! S45M<Q;? #>>#+$!+&!67! 2345!ZL#(L! #)! S4M2R!R #>>#+!&!RM2!
@%&(%'>!%))!*L8'! ,"-./ L)! &%01%)*!$+&!Ä%'*)! 8'O! Ā@%&8*#'=!V@%')%)I! ĀÀ ! #)!
&%(+??%'O#'=! 8! $#Q%@%&(%'*!#(&%8)%! @%&A%8&!O1&#'=!234<!*+! 2345I! 6P#)! #)!
)#?#>8&!+! ,"-./ L)! &%01%)#'! ZP#(P!#*!) 8A)! *P8*!8>>&%'*)HZ#P! *P%!%V(%@*#+'$!
&#=P*!$!Z8A! %8)%?%'*)HB&%!%V@%(*%'O!#'(&%8)%UA!8'! 8Q%&8=%$!$#Q%@%&(%'*!
@%&A%8&U8)%O!+'! 8! (+?U#'8*#+'! +$!(+'*&8(*18>!#'(&%8)%)!8'O! >8'O>+&O!%)*#?8*%)!
$+&!+@%&8*#'=
%V@%')%!#'(&%8)%)I

/VP#U#*!ĀÀ :4;H!F8=%!2;

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :[H!)%(*#+'!YE+':,P8&%@%&!O!&!*!,%&Q#(%)!
/V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%)!+!-
/>%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ä8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	3	3	3	3
E+'G8U+&	3	3	3	3
E+')*8'O8&O	4[H5<4	45H<X;	:4H2[[	4[H333
TOTAL	**17,631**	**16,354**	**-1,277**	**17,000**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

13. SDG&E-17 (Exh 270) - REAL ESTATE, LAND SERVICES AND FACILITIES

b. O&M - SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ĀÀ("55F?O;;!FII	@QLB	FÀP?&Ä
!ĀÀ("55J?O;;!FII	@QQB	FÀP?&

CHAPTER 2A13-b1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ā9! :4;:44:33<
ĀĀ !"#$%&%'(%)!*+!,"-./!Ā%01%)*)

Exhibit No.: ,"-./:4[
Area: Ā/ I!/,6 6/E!I B"!,/ĀLC9/,! B"!M 9CIC6C/,
Witness: ,%#$%&*K!I8?%)!9M

SHARED SERVICES O&M

Subject: S8(#>#*A!Ā@%&8*#+')
Workpaper: 4Ā/33 :K,,I GG

SDG&E Position: ,"-./! #)! &%01%)*#'=!M2I\3[! ? #>>#+$+&!67! 2345!ZP#(P! #)! M2;5! ? #>>#+'&!N5!
@%&(%'*BU+Q%!234<!&%(+&O%%!Ā/@%')%)! $+&! , P8&%O!S8(#>#*AĀ@%&8*#+')I! 6P%!
,P8&%O!S8(#>#*AĀ@%&8*#+')(+Q%&!P%! P%8U018&*%&!)*#>#*#%!$K(#>#*#%!)B'8=%&!
+@%&8*#+&!U! 8U?#'#)*&8*#T%!)*)! 8'U! *L%!Ā8'(L+! E%&'8&U+!' 8*8! 9%'*%&!8'U!
"%XM

/UL#V#*!,"-./:4RK!H8=%!I9,:42

ORA Position: ĀĀ ! #)! &%(+??%'T#'=! S2MQ<?!#>>#+$+&!67! 2345!ZL#(L! #)! SM2R;? #>>>#+'&!BMN!
@%&(%'*!>%))
P8'!,"-./L)!&%01%)!$+&!,P8&%O!S8(#>#*A!Ā@%&8*#+')I

/VP#U#*!ĀĀ :4;H!F8=%!25

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :[H!)%(*#+'!Y,P8&%O!Ā.!D!%&@@(%&!
/V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%)!+!-
/>%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ā8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

SDG&E	Labor	NLbr	NSE	Total
2433:<32NI333	3	4H<\;	3	4H<\;
Total	**0**	**1,384**	**0**	**1,384**

ORA	Labor	NLbr	NSE	Total
2433:<32NI333	3	4H443	3	4H443
Total	**0**	**1,110**	**0**	**1,110**

Difference	Labor	NLbr	NSE	Total
2433:<32NI333	3	:2[;	3	:2[;
Total	**0**	**-274**	**0**	**-274**

Settlement	Labor	NLbr	NSE	Total
1RE00A-USS.ALL	**0**	**1,277**	**0**	**1,277**
Total	**0**	**1,277**	**0**	**1,277**

CHAPTER 2A13-b2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4[
Area: À/ I!/,6 6/E!I B"!,/ÀLC9/,! B"!M 9CIC6C/,
Witness: ,%#$%&*K!I8?%)!9M

SHARED SERVICES O&M

Subject: 98@#*8>!H&+=&8?)
Workpaper: 4À/339:F,,M CC

SDG&E Position: ,"-./! #)! &%01%)*#'=M5X5!?#>>#+!$+&!67! 2345!U8)%O!+'! *P%!$#Q%%8&!8Q%&8=%$! &%(+&O%O!%V@%')%)!$+&!,P8&%O!98@#*8>!F&+=&8?): O?#'#)*&8*#+'!%V

/VP#U#*!,"-./:4[H!F8=%!4;

ORA Position: ĀÀ ! #)! &%(+??%'O#'=! M4[N! ?#>>#+'!$+&!67! 2345!ZP#(P! #)! M;[[! ?#>>#+'!+&! [<! @%&(%'*%))! *P8'! , "-./ L)! $+&%(8)*!$+&!,P8&%O!98@#*8>!F&+=&8?): O?#'#)*&8*#+'! %V@%')%)IĀÀ)! &%(+??%'O8*#+'! #)! U8)%O!+'! *P%!*P&%%%8&!8Q%&8=%! R2342!*+! 234;T!+$!&%(+&O%O!%V@%')%)!$+&!,P8&%O!98@#*8>!F&+=&8?): O?#'#)*

/VP#U#*!ĀÀ :4;H!F8=%!2\

Note: ,"-./! 8((%@*)! ĀÀ [)! ?%*O+D+>+=AED%!*O&%%%8&!BS%&8=%!R2342!+! 234; T! +$! &%(+&O%O! %V@%')%)!$+&!,P8&%O!98@#*8>!F&+=&8?)!:! O?#'#)*&8*#+'I

/UL#V#*!,"-./:24RK!H8=%!I9,:Q

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :[H!)%(*#+'!Y,P8&%O!Ā.!!,%%%@@(%%)! /V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%)!+!- />%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ä8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

SDG&E	Labor	NLbr	NSE	Total
2433:<32XI333	X<5	423	3	5X5
Total	**536**	**120**	**0**	**656**

ORA	Labor	NLbr	NSE	Total
2433:<32XI333	453	4N	3	4[N
Total	**160**	**19**	**0**	**179**

Difference	Labor	NLbr	NSE	Total
2433:<32XI333	:<[5	:434	3	:;[[
Total	**-376**	**-101**	**0**	**-477**

Settlement	Labor	NLbr	NSE	Total
1RE00C-USS.ALL	**160**	**19**	**0**	**179**
Total	**160**	**19**	**0**	**179**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

13. SDG&E-17 (Exh 270) - REAL ESTATE, LAND SERVICES AND FACILITIES

c. CAPITAL

Project	ORA vs. SDG&E (2014+2015+2016)	Reference
Ä!Ã55Q55!5!FII	@ ÄS9 AB	FÄP?-Ä

CHAPTER 2A13-c1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4[
Area: À/ I!/,6 6/E!I B"!,/ÀLC9/,! B"!M 9CIC6C/,
Witness: ,%#$%&*K!I8?%)!9M

CAPITAL EXPENDITURES

Project: C G"!EC GO/6
Budget Code: 33R33M3M CC

SDG&E Position: ,"-./! #)! &%01%)*#'=!S8(#>#*#%)!8@#*8%V@%'O#*1&%)!$!M4NI;53!?#>>#+'#'! 234;H! M<\I;X2!? #>>#+#'! 234X!H! 8'O! M,2IN<3!? #>>#+#! 2345I! E>8'J%*!Y1U=%*)!8&%!+$*%'! $+&%(8)*%&!'! RL+>%!+&!#'! @8&*Y8)%U!+'! L#)*+&#)!@%'UKR#*L+1!*#U%'*#$A#)@%(#$#(! 8))%*)M

/UL#V#*!,"-./:4RK!H8=%!I9,:24

ORA Position: ĀÀ ! #)! &%(+??%'T#'=! S24M34R!#>>#+'#'! 234; K! S2B!?#>>#+'#'! 234QK 8'T! S2B! ?#>>#+'!#'! 2345M! ĀÀ ! #)! &%(+??%'T#'=! 1)#'=! *L%! 234;! &%(+&T%T!8 @#*8>! %U@%'T#*1&%)!$+&%(8)*234;! (8@#*8%U@%'T#*1&%)!$+&%!Ä%8>!)* 8*%K!C8'T! ,%&[#(%)! 8'T! S8(#>#*#%)!ĀÀ ! 8>>+(8*%)#)! 234X!8'O! 2345!(8@#*8%V@%'O#*1&%)!$+&%(8)*)!*+! *P%!(8@#*8>!B*%=+&#%)!8)%O!+'! *P%!&8*#+!+$! *P%! (8@#*8%V@%'O#*1&%!+$! %8(P! (8*%=+&A!*+!*+*8>!(8@#*8>!%V@%'O#*1&%)!#'!,"-./L)!234X!8'O!2345 (8)*)I
/VP#U#*!ĀÀ :4;H!F8=%!<5

Note: 6P%!*+*8>)!#'! *P%!"-./! 8'O! ĀÀ ! @+)#*#+)!1??8&#%)! O+!'+*! *#%!Z#*P!P%!8U>%)!U%>+Z!D1%!+! *P%!%V(>1)#+'!+$!1'(+'*%)*%O!(8@#*8>!@&+W%(*)!#'!*P%!*8U>%)I

Settlement: H>%8)%!&%$%&!*+!+/UL#V#*! K!@8=%! :RK!)%(*#+'!X98@#*&%)!U@%'T#*)!8*%K! I8'D!,%&S#(%)E!8'D!M8(#>#*#%)]!+$!*O%!,%**>%?%'*! =&%%?%)!*O%'%&%%'!,8'! "#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'D!Ā$$#(%!+$!Ä8*%@8A%&! DS+(8*%)G

CHAPTER 2A13-c1

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33[33 I334	4K33V
33[33 I332	N24
33[34 I334	5HN[;
33[3< I334	<H;3\
33[3< I332	2X3
33[3< I33[	NHX22
33[3X I334	4HX33
33[3[I334	N33
33[3\ I334	[HX33
33[3\ I33;	<33
33[3N I334	[H333
33[3N I33<	4H[33
33[43 I334	<H[33
33[43 I332	XH333
3\[2N I334	4<H[33
3\[<; I334	<H\;X
3\[<X I334	5H333
3\[<X I332	[X2
4<[;X I334	3
4<[;5 I334	4H;33
4<[;N I334	4H533
Total	**76,977**

ORA	2014-2016 Total
33[33 I334	[N\
33[33 I332	X<5
33[34 I334	XH;<2
33[3< I334	<H3\4
33[3< I332	3
33[3< I33[	XH4<X
33[3X I334	2H344
33[3[I334	N;5
33[3\ I334	XH25[
33[3\ I33;	N5
33[3N I334	5HN[5
33[3N I33<	[X4
33[43 I334	2H\44
33[43 I332	2H5[[
3\[2N I334	\H[42
3\[<; I334	2H[;X
3\[<X I334	;H243
3\[<X I332	4[
4<[;X I334	4<4
4<[;5 I334	4H2X[
4<[;N I334	4HX5<
Total	**55,152**

Difference	2014-2016 Total
33[33 I334	:23[
33[33 I332	:<\X
33[34 I334	:4HX;2
33[3< I334	:<2[
33[3< I332	:2X3
33[3< I33[	:;H<\[

33[3X I334	V44
33[3[I334	;5
33[3\ I334	:2H2<<
33[3\ I33;	:23;
33[3N I334	:2;
33[3N I33<	:N;N
33[43 I334	:\\N
33[43 I332	:2H<2<
3\[2N I334	:;HN\\
3\[<; I334	:4H433
3\[<X I334	:4H[N3
3\[<X I332	:[<X
4<[;X I334	4<4
4<[;5 I334	:4;<
4<[;N I334	:<[
Total	**-21,825**

Settlement	**2014-2016 Total**
33[33I3I GG	[<H4N;
Total	**73,194**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

14. SDG&E-18 (Exh 174) - ENVIRONMENTAL

a. O&M - NON-SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ÄÄ"T555!555	@ ALB	FÄL?3Ä

CHAPTER 2A14-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4N
Area: /GSDÀĀGO/G6 C
Witness: H%8&)+'K!Ä#(L8&U!,M

NONSHARED O&M

Subject: /GSDÀĀGO/G6 C!!,"-/!G,,!9+)*!9%'*%&
Workpaper: 4/S333M333

SDG&E Position: ,"-./! #)! &%01%)*#'=!M<I5;N! ?#>>#+'$+&!67! 2345!ZP#(P! #)! M25\! ?#>>#+'+&! %#=P*! @%&(%'*!U+Q%234<!&%(+&O%E+' :,P8&%O!'Q#&+'?%'*8>! , %&Q#(%ĀLD! %V@%')%! ,"-./!)*8&*%OZ#*P! *P%! U8)%! A%8&! &%(+&O%OĀ.D! %V@%')%)!8'O! ?8O%! #'(&%?%'*8>!OW1)*?%'*)!*+! $+&%(8)*!67! 2345!E+': , P8&%O!'Q#&+'? %'*8>!,%&Q#(%)! Ā.D! %V@%')%)!6P%)%!8OW1)*?%'*)!#'(>1O%!$1>>A%8&&!'O#'=! $+&!-8U+&HZ8*%&! 018>#*A@%&?#**#'#!(&%8)%)H(+')1>*8'*! (+)*)! $+&! E1&%81+$! C8'U! O8'8=%?%'*! %'T#&+'?%'*8>!8))%))?%'*)M

/XL#Y#*!,"-./:4NK!H8=%!Ä,H:;

ORA Position: ĀÀ ! #)! &%(+??%'U#'=! M<I<N5!? #>>#+$+&!67! 2345!ZP#(P!#)! M2X<!? #>>#+'+&!)%Q%'! @%&(%'*!>%))! *P8'! ,"-./ L)! &%01%)*!$+&! E+' :,P8&%O! Ā.D! %V@%')%)!$+&! /'Q#&+'?%'*8>!9+?@>#8'(%I!ĀÀ L)!&%(+??%'O8*#+'!#)!U8)%)O!+'!*P%!#Q%:A%8& 8Q%&8=%!233N!+! 234<T!+$!&%(+&O%E+' :,P8&%OĀ.D! %V@%')%)!$+&!/'Q#&+'?%'*8>! 9+?@>#8'(%I

/VP#U#*!ĀÀ :4;H!F8=%!<3

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :[H!)%(*#+'!YE+':,P8&%O!ĀD!&%!,%&Q#(%)! /V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%)+!-! />%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ä8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8U+&	4H\N3	4H[34	:4\N	4H\2\
E+'G8U+&	4H[53	4H5NX	:5X	4H\24
E+')*8'O8&O	3	3	3	3
TOTAL	**3,650**	**3,396**	**-254**	**3,649**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

14. SDG&E-18 (Exh 174) - ENVIRONMENTAL

b. O&M - SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ÄÄ"T55J?O;;!FII	@9B	FÄL?&Ä

CHAPTER 2A14-b1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ā9! :4;:44:33<
ĀĀ !"#$$%&%'(%)!*+!,"-./!Ā%01%)*)

Exhibit No.: ,"-./:4N
Area: /GSDĀĀGO/G6 C
Witness: H%8&)+'K!Ā#(L8&U!,M

SHARED SERVICES O&M

Subject: /'T#&+'?%'*8>!H&+=&8?)
Workpaper: 4/S339:F,,M CC

SDG&E Position: ,"-./! #)! &%01%)*#'=!M4I[24! ?#>>#+'$+&! 67! 2345!ZP#(P! #)! 8'! #'(&%8)%!+$! M;3;! ?#>>#+'!+&! <4!@%&(%'*!BU+Q%!234<!&%(+&O%!$+&! , P8&%O!Ā.D! %V@%')%)! $+&! /'Q#&+'?%'*8>! F&+=&8?)I! , "-./!)*8&*%O!Z#*P! *P%!U8)%! A%8&&%(+&%O!,P8&%O! Ā.D
%V@%')%)!8'O! ? 8O%!8OW1)*?%'*)!$+&! #'(&%?%'*8>!(+)*)! *+! $+&%(8)!* 67! 2345! ,P8&%O!Ā.D!%V@%')%)!$+&!/'Q#&+'?%'*8>!F&+=&8?)I!

/VP#U#*!,"-./:4\H!Ā,F:44

ORA Position: ĀĀ ! #)! &%(+??%'O#'=! M4I52<!?#>>#+'$+&!67! 2345!ZP#(P! #)! M3N\! ? #>>#+'!&! XI[! @%&(%'*%))! *P8'! , "-./ L)! &%01%)*!$+&!P8&%O!Ā.D! %V@%')%)!$+&!/' Q#&+'?%'*8>! F&+=&8?)I! ĀĀ ! O#)8=&%%Z#*P!+'%! +$!,"-./ L)! &%01%)*)!$+&!#'(&%?%'*8>!$1'O#'=H! *L%!RQ4;S!?#>>#+'!$+&!,*8*%!H8*%&!Ā%)+1&(%)!9+'*&+>!D+&&!?!8'&(=& 9%&*#$#(8*#$'+&!B#'%8&!H&+Z%(*)!Ā!ĀĀ ! #)! &%(+??%'U#'=! 8'! #'(&%8)%!+$! M3;N! ?#>>#+'!*+! +U*8#'! *P%)%!@&+=&8??8*#(!@%&?#*)!ĀĀ ! &%(+??%'O)! '+&?8>#\#'=! ,"-./])! $+&%(8)*!+$! Q4;^! ?#>>#+'!+V%&!L%! *L&%%A%8&! Ā9! (A(>% Y%(81)%!*L%! %W@%')%!#)!'+':&%(1&&#'=!Y%A+'I!2345P

/WL#Y#*!ĀĀ :4;J!Z8=%!<;

Note: ,"-./! 6%)*! 7%8&!2345!$+&%(8)*!#)! 8I_1)*%I! YA! RMN\C! 8)! , "-./! 8((%@*)! &%O1(*#+'! @&+@+)%O!UA!ĀĀ I

/VP#U#*!,"-./:24\H!@I!5

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :[H!)%(*#+'!Y,P8&%O!Ā.D!%V@%')%)! /V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%)!+'!- />%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ā8*%@8A%&! OQ+(8*%)I

CHAPTER 2A14-b1

Proposed TY2016 Forecast (in thousands of 2013 dollars)

SDG&E	Labor	NLbr	NSE	Total
2433:<322I333	N[3	[X4	3	4H[24
Total	**970**	**751**	**0**	**1,721**

ORA	Labor	NLbr	NSE	Total
2433:<322I333	N[3	5X<	3	4H52<
Total	**970**	**653**	**0**	**1,623**

Difference	Labor	NLbr	NSE	Total
2433:<322I333	3	:N\	3	:N\
Total	**0**	**-98**	**0**	**-98**

Settlement	Labor	NLbr	NSE	Total
1EV00C-USS.ALL	**970**	**653**	**0**	**1,623**
Total	**970**	**653**	**0**	**1,623**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

15. SDG&E-19-R (Exh 153) - INFORMATION TECHNOLOGY

a. O&M - NON-SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ĀÄCG55Ä!555	@PS:ÄQB	FÄA?3Ä
!ĀÄCG55 !555	ĀÄLĀ	FÄA?3
P!ĀÄCG55P!555	ĀLQ:Ā	FÄA?3P
L!ĀÄCG55L!555	Ā:Ā	FÄA?3L

CHAPTER 2A15-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ÃÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4B:Ä
Area: INFORMATION TECHNOLOGY
Witness: Mikovits, Stephen J.

NONSHARED O&M

Subject: D6! @@>#(8*#+')!G,,
Workpaper: 4D6334M333

SDG&E Position: ,"-./! #)! &%01%)*#'=!Q4SM55'S ? #>>#+#'! 67! 2345!$+&!G+' :,L8&%P! @@>#(8*#+')! %X@%')%K!L#(L! #)! %018>!+! *L%!234<!Base! 7%8&!Adjusted:Ä%(+&P%P!%X@%')%)!+&! this cost category plus adjustments.

Exhibit SDG&E-19-R, p. SJM-13

ORA Position: ÃÀ ^)! &%(+??%'P8*#+')! $+&!D6!O&M! %X@%')%)8&%!N8)%P!+'! 8! L+>#)*#(8'8>A)#)! +$! D6!>8N+&!8'P! '+' :>8N+&!(+)*)M!! ÃÀ ! P#P!+*! 1)%!#P#T#P18>!+&J@@%&')+&! P#P!L%A! (8*%=+&#W!%&#@)#*#+'!NA!) L8&%P!+&!'+' :)L8&%P!(+)*)M!! ÃÀ ! 8((%@*%P!L%!*+*8>! D'$+&?8*#+'!, %(1&#*A!S)! >8N+&!8'P! '+' :>8N+&!$+&%(8)*)M! ÃÀ ! &%(+??%'P%P! *L%! $+>>+V#'=!$+&%(8)*!?%*L+P+>+=#%)!$+&!*L%!&%?8#'#'=!(+)*)_%=+&

:!!,#X!7%8&! T%&8=%!$+&!8>>!'+':D'$+&?8*#+'!,%(1&#*A!C8N+&
:!!Y#T%!7%8&!C#'%8&!*&%'P!$+&!8>>!'+':D'$+!,%(1&#*A!]D6!(+:>8N+&!(+)*)
:!!Y#T%!A%8&!8T%&8=%!$+&!8>>!'+':D'$+!,%(1&#*AK!'+':]D6!(+:>8N+&!(+)*)!

/XL#N#*!ÃÀ :4OK! @@%'P#X!

Note: *! , "-./! 6%)*!7%8&!2345!$+&%(8)*!#)! adjusted! NA! ($514K! ` ! Q2<K! C8N+&!+! Q;B4K! '+' :>8N+&!*+! &%?+T%!,HH!Ä%$1'P8N>%!(+)*)M

Exhibit SDG&E-19-R-Amended Workpapers, p. 5 of 621

Settlement: Please refer to Exhibit A, page A-6, section "O&M Expenses" of the Settlement =&%%?%'*!6%&?)!N%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'P!Ã$#(%!+$! Ä8*%@8A%&! PT+(8*%)M

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
C8N+&	43KSBO	RK243	:2KORO	43KSBO
G+'C8N+&	5KRS2	OKO;3	:4K<<2	5KR;3
G+')*8'P8&P	3	3	3	3
TOTAL	**17,667**	**13,750**	**-3,917**	**17,635**

CHAPTER 2A15-a2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4B:Ä
Area: INFORMATION TECHNOLOGY
Witness: Mikovits, Stephen J.

NONSHARED O&M

Subject: D6!D'$&8)*&1(*1%!G,,
Workpaper: 4D6332M333

SDG&E Position: ,"-./! #)! &%01%)*#'=!O3M22;!? #>>#+!#'! 67! 2345!$+&! G+' :,L8&%P! D'$&8)*&1(*1&%! %X@%')%!K!L#(L! #)! %018>!+! *L%!234<!Base! 7%8&!Adjusted:Ä%(+&P%P!%X@%')%)!+&! this cost category plus adjustments.

Exhibit SDG&E-19-R, p. SJM-14

ORA Position: ĀÀ ^)! &%(+??%'P8*#+')! $+&!D6!O&M! %X@%')%)8&%!N8)%P!+'! 8! L+>#)*#(8'8>A)#)! +$! D6!>8N+&!8'P! '+' :>8N+&!(+)*)M!! ĀÀ ! P#P!+*! 1)%!#P#T#P18>!+&J@@%&')+&! P#P!L%A! (8*%=+&#W!%%#@)#*#+'!NA!) L8&%P!+&!'+' :)L8&%P!(+)*)M!! ĀÀ ! 8((%@*%P!L%!*+*8>! D'$+&?8*#+'!, %(1&#*A!S)! >8N+&!8'P! '+' :>8N+&!$+&%(8)*)M! ĀÀ ! &%(+??%'P%P! *L%! $+>>+V#'=!$+&%(8)*!?%*L+P+>+=#%)!$+&!*L%!&%?8#'#'=!(+)*)8*%=+&

:!!,#X!7%8&! T%&8=%!$+&!8>>!'+':D'$+&?8*#+'!,%(1&#*A!C8N+&
:!!Y#T%!7%8&!C#'%8&!*&%'P!$+&!8>>!'+':D'$+!,%(1&#*A!]D'$!(+*)8&(+&!(+)*)
:!!Y#T%!A%8&!8T%&8=%!$+&!8>>!'+':D'$+!,%(1&#*AK!'+':]D'$!(+*)8&(+&!(+)*)

/XL#N#*!ĀÀ :4OK! @@%'P#X!

Settlement: Please refer to Exhibit A, page A-6, section "O&M Expenses" of the Settlement =&%%?%'*!6%&?)!N%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'P!Ā$#(%!+$! Ä8*%@8A%&! PT+(8*%)M

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
C8N+&	22<	4;2	:R4	22<
G+'C8N+&	4	B5	BO	B5
G+')*8'P8&P	3	3	3	3
TOTAL	**224**	**238**	**14**	**319**

CHAPTER 2A15-a3

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÄ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4B:Ä
Area: INFORMATION TECHNOLOGY
Witness: Mikovits, Stephen J.

NONSHARED O&M

Subject: D6!,1@@+&*
Workpaper: 4D633<M333

SDG&E Position: ,"-./! #)! &%01%)*#'=! Q3M5O2!#>>#+'#'! 67! 2345!$+&! G+' :,L8&%P! D6 , 1@@+&*! %X@%')%KL#(L! #)! %018>!+! *L%! 234<!Base! 7%8&Adjusted:Ä%(+&P%P!%X@%')%$+&! this cost category plus adjustments.

Exhibit SDG&E-19-R, p. SJM-16

ORA Position: ĀÄ ^)! &%(+??%'P8*#+')! $+&!D6!O&M! %X@%')%8&%!N8)%P!+'! 8! L+>#)*#('8>A)#)! +$! D6!>8N+&8'P! '+' :>8N+&(!+)*)M!! ĀÄ ! P#P!+*! 1)%!#P#T#P18>V!+&J@@%&'!+&! P#P!L%A! (8*%=+&#WL%!#&@+)#*#+'!NA!) L8&%P!+&!'+' :)L8&%P(+)*)M!! ĀÄ ! 8((%@*%P!L%!*+*8>! D'$+&?8*#+'!, %(1&#*A(!S)! >8N+&!8'P! '+' :>8N+&$+&%(8)*)M!! ĀÄ ! &%(+??%'P%P! *L%! $+>>+V#'=!$+&%(8)*!?%*L+P+>+=#%)!$+&!*L%!&%?8#'#'=!(+)*!(8*%=+&

:!!,#X!7%8&! T%&8=%!$+&!8>>!'+':D'$+&?8*#+'!,%(1&#*A!C8N+&
:!!Y#T%!7%8&!C#'%8&!*&%'P!$+&!8>>!'+':D'$+!,%(1&#*A!]D6!(+'*&8(+&!(+)*)
:!!Y#T%!A%8&!8T%&8=%!$+&!8>>!'+':D'$+!,%(1&#*AK!'+':]D6!(+'>8&(+&!(+)*)

/XL#N#*!ĀÄ :4OK! @@%'P#X!

Settlement: Please refer to Exhibit A, page A-6, section "O&M Expenses" of the Settlement
=&%%?%'*!6%&?)!N%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'P!Ā$#(%!+$!
Ä8*%@8A%&! PT+(8*%)M

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
C8N+&	;5R	5SO	23S	;5R
G+'C8N+&	4R;	;O5	2S2	;O5
G+')*8'P8&P	3	3	3	3
TOTAL	**652**	**1,131**	**479**	**924**

CHAPTER 2A15-a4

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4B:Ä
Area: INFORMATION TECHNOLOGY
Witness: Mikovits, Stephen J.

NONSHARED O&M

Subject: D'$+&?8*#+'!,%(1&#*A!G,,
Workpaper: 4D633;M333

SDG&E Position: ,"-./! #)! &%01%)*#'=!Q3M4OB!#>>#+'#'! 67! 2345!$+&! G+' :,L8&%P! D'$&+&?8*#+'! ,%(1&#*A!%X@%')%KVL#(L! #)! %018>! *+! *L%! 234<!Base! 7%8&!Adjusted:Ä%(+&P%P! %X@%')%)!$+&!*L#)!(+)*!(8*%=+&AM

Exhibit SDG&E-19-R, p. SJM-14

ORA Position: ĀÀ !P+%)!'+*!+@@+)%!,"-./^)!2345!$+&%(8)*!$+&!G,,!D'$+!,%(1&#*AM

Settlement: Please refer to Exhibit A, page A-6, section "O&M Expenses" of the Settlement =&%%?%'*!6%&?)!N%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'P!Ā$#(%!+$! Ä8*%@8A%&! PT+(8*%)M

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
C8N+&	43B	433	:B	43B
G+'C8N+&	O3	5R	4R	5R
G+')*8'P8&P	3	3	3	3
TOTAL	**159**	**168**	**9**	**177**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

15. SDG&E-19-R (Exh 153) - INFORMATION TECHNOLOGY

b. O&M - SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ĀÀCG55F?O;;!FII	@SLMLB	FÀA?&Ä
!ĀÀCG55N?O;;!FII	@SPMÀB	FÀA?&
P!ĀÀCG55J?O;;!FII	@SMA5B	FÀA?&P
L!ĀÀCG55<?O;;!FII	ĀÀMĀ	FÀA?&L

CHAPTER 2A15-b1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4B:Ä
Area: INFORMATION TECHNOLOGY
Witness: Mikovits, Stephen J.

SHARED SERVICES O&M

Subject: @@>#(8*#+')
Workpaper: 1IT00A-USS.ALL

SDG&E Position: ,"-./! #)! &%01%)*#'=! Q2;MBBR! ? #>>#+'#'! 67! 2345!$+&!,L8&%P! @@>#(8*#+')! %X@%')%K!L#(L! #)! %018>!+! *L%!234<!Base! 7%8&!Adjusted:Ä%(+&P%P!%X@%')%)!+&! this cost category plus adjustments.

Exhibit SDG&E-19-R, p. SJM-18

ORA Position: ĀÀ ^)! &%(+??%'P8*#+')! $+&!D6!O&M! %X@%')%)8&%!N8)%P!+'! 8! L+>#)*#(8'8>A)#)! +$! D6!>8N+&!8'P! '+' :>8N+&!(+)*)M!! ĀÀ ! P#P!+*! 1)%!#P#T#P18>!+&J@@%&')+&! P#P!L%A! (8*%=+&#W!%#&@)#*#+'!NA!) L8&%P!+&!'+' :)L8&%P!(+)*)M!! ĀÀ ! 8((%@*%P!L%!*+*8>! D'$+&?8*#+'!, %(1&#*A!S)! >8N+&!8'P! '+' :>8N+&$+&%(8)*)M! ĀÀ ! &%(+??%'P%P! *L%! $+>>+V#'=!$+&%(8)*!?%*L+P+>+=#%)!$+&!*L%!&%?8#'#'=!(+)*)_%(8*%=+&

:!!,#X!7%8&! T%&8=%!$+&!8>>!'+':D'$+&?8*#+'!,%(1&#*A!C8N+&
:!!Y#T%!7%8&!C#'%8&!*&%'P!$+&!8>>!'+':D'$+!,%(1&#*A!]D6!(+:*8>!+&!(+)*)
:!!Y#T%!A%8&!8T%&8=%!$+&!8>>!'+':D'$+!,%(1&#*AK!'+':]D6!(+:*8>!+&!(+)*)

/XL#N#*!ĀÀ :4OK! @@%'P#X!

Note: *! , "-./! 6%)*!7%8&!2345!$+&%(8)*!#! adjusted! NA! ($73K! ` ! Q5K! C8N+&!+! Q5SK! G+':C8N+&! *+! &%?+T%!,HH!Ä%$1'P8N>%!(+)*)M!

2100-3073 = $3K Labor
2100-3086 = $3K Labor + $67K non-labor

Exhibit SDG&E-19-R-Amended O&M Workpapers, pp. 57 and 108 of 621

Settlement: Please refer to Exhibit A, page A-6, section "O&M Expenses" of the Settlement =&%%?%'*!6%&?)!N%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'P!Ā$#(%!+$! Ä8*%@8A%&! PT+(8*%)M

CHAPTER 2A15-b1

Proposed TY2016 Forecast (in thousands of 2013 dollars)

SDG&E	Labor	NLbr	NSE	Total
2433:<3[4I333	4K24B	[;	3	4K2B<
2433:<3[2I333	535	<32	3	N3\
2433:<3[<I333	[[[	45\	3	N;X
2433:<3[;I333	252	2N	3	2N4
2433:<3[5I333	4H<4[	[	3	4H<2;
2433:<3[NI333	<<	<3	3	5<
2433:<3\3I333	2	45	3	4\
2433:<3\2I333	:<	X<	3	X3
2433:<3\<I333	:2	3	3	:2
2433:<3\5I333	;\\	<5X	3	\X<
2433:<3\[I333	[<[	\[	3	\2;
2433:<3\\I333	4X\	<3	3	4\\
2433:<3\NI333	[[2	224	3	NN<
2433:<3N4I333	4H2NN	;H[X2	3	5H3X4
2433:<3N<I333	X;5	;5N	3	4H34X
2433:<432I333	4H323	43;	3	4H42;
2433:<52<I333	3	\H3N2	3	\ H3N2
2433:<[X;I333	4	X	3	5
2433:<\;5I333	:X	44	3	5
2433:<\;\I333	42;	5	3	4<3
2433:<N3XI333	4\	3	3	4\
2433:;334I333	X;[	2XN	3	\35
Total	**9,916**	**15,080**	**0**	**24,996**

ORA	Labor	NLbr	NSE	Total
2433:<3[4I333	;[3	NXN	3	4H;2N
2433:<3[2I333	<<3	5[;	3	4H33;
2433:<3[<I333	<;;	[34	3	4H3;X
2433:<3[;I333	43X	24X	3	<23
2433:<3[5I333	;\4	N\4	3	4H;52
2433:<3[NI333	2<	;5	3	5N
2433:<3\3I333	[	4;	3	2 4
2433:<3\2I333	4N	<\	3	X[
2433:<3\<I333	:4	:4	3	:2
2433:<3\5I333	<43	5<2	3	N;2
2433:<3\[I333	4;5	2N\	3	;;;
2433:<3\\I333	5\	4<N	3	23[
2433:<3\NI333	<54	[<5	3	4H3N[
2433:<3N4I333	4HX\5	<H2<[	3	;H\2<
2433:<3N<I333	<5N	[X<	3	4H422
2433:<432I333	43;	24<	3	<4[
2433:<52<I333	4H[NN	<H5[2	3	XH;[4
2433:<[X;I333	2	;	3	5
2433:<\;5I333	2	;	3	5
2433:<\;\I333	;[	N5	3	4;<
2433:<N3XI333	[	4<	3	2 3
2433:;334I333	4[;	<XX	3	X2N
Total	**6,753**	**13,779**	**0**	**20,532**

Difference	Labor	NLbr	NSE	Total
2433:<3[4I333	:[;N	\\X	3	4<5
2433:<3[2I333	:2[5	<[2	3	N5
2433:<3[<I333	:;<<	X<<	3	433
2433:<3[;I333	:4X[	4\5	3	2N
2433:<3[5I333	:\<5	N[;	3	4<\

2433:<3[NI333	:43	45	3	5
2433:<3\3I333	X	:2	3	<
2433:<3\2I333	22	:4X	3	[
2433:<3\<I333	4	:4	3	3
2433:<3\5I333	:4[\	25[	3	\N
2433:<3\[I333	:XN4	244	3	:<\3
2433:<3\\I333	:N3	43N	3	4N
2433:<3\NI333	:;44	X4X	3	43;
2433:<3N4I333	2\[	:4HX4X	3	:4H22\
2433:<3N<I333	:4[[	2\;	3	43[
2433:<432I333	:N45	43N	3	:\3[
2433:<52<I333	4H[NN	:;H;23	3	:2H524
2433:<[X;I333	4	:4	3	3
2433:<\;5I333	[	:[	3	3
2433:<\;\I333	:[[	N3	3	4<
2433:<N3XI333	:44	4<	3	2
2433:;334I333	:<[<	N5	3	:2[[
Total	**-3,163**	**-1,301**	**0**	**-4,464**

Settlement	**Labor**	**NLbr**	**NSE**	**Total**
1IT00A-USS.ALL	**9,918**	**13,780**	**0**	**23,698**
Total	**9,918**	**13,780**	**0**	**23,698**

CHAPTER 2A15-b2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ÃÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4B:À
Area: INFORMATION TECHNOLOGY
Witness: Mikovits, Stephen J.

SHARED SERVICES O&M

Subject: D'$&8)*&1(*1&%
Workpaper: 4D633E:F,,M CC

SDG&E Position: ,"-./! #)! &%01%)*#'=! MXXI3;\! ? #>>#+'!#'! 67! 2345!$+&! ,P8&%O! B$&8)*&1(*1&%!
%V@%')%ZP#(P!#)! %018>!+! *P%!234<!E8)%! 7 %8&!UZ1)*%UÄ%(+&U%U%X@%')%B+&!
L#)!(+)!(8*%=+&A!@>1)!8UZ1)*?%'*)M

/XL#Y#*!,"-./:4B:ÀK!@M!,IO:4B

ORA Position: ÃÀ [)! &%(+??%'D8*#+')! $+&!C6!Ā.O! %X@%')%8&%Y8)%U!+'! 8! L+>#)*#6'8>A)#)! +$!
D6!>8Y+&8'U! '+' :>8Y+&(!+)*)M!! ĀÀ ! U#U!+*! 1)%!#U#T#U18R!+&J@@%&')+&! U#U!L%A!
(8*%=+&#\%!L%#&@)#*#+'!YA!) L8&%I!+&!'+' :)L8&%I! (+)*)P! ! ĀÀ ! 8((%@*%I!L%!*+*8>!
C'$+&?8*#+'!,%(1&#*A!C,O!>8Y+&8'I! '+' :>8Y+&$+&%(8)*)P! ĀÀ ! &%(+??%'I%I! *L%!
$+>>+R#'=!$+&%(8)*!?%*L+U+>+=#%)!$+&!*L%!&%?8#'#'=!(+#%)C%=+&

:!!,#X!7%8&! T%&8=%!$+&!8>>!'+':D'$+&?8*#+'!,%(1&#*A!C8Y+&
:!!S#Q%!7%8&!G#'%8&!*&%'O!$+&!8>>!'+':B'$+!,%(1&#*A!YB6!(+>'&B(&!(+)*)
:!!S#Q%!A%8&!8Q%&8=%!$+&!8>>!'+':B'$+!,%(1&#*AH!'+':YB6!(+>'&B(&!(+)*)

/VP#U#*!ÃÀ :4XH! @@%'O#V!

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :5H!)%(*#+'!YĀ.D!/V@%'P%!)%U*+$!%?%'*!
=&%%?%'*!6%&?)!U%*Z%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'O!Ā$#(%!+$!
Ä8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

SDG&E	Labor	NLbr	NSE	Total
2433:323[I333	4KN;4	[;5	3	2HX\[
2433:<3NXI333	N5N	2N4	3	4H253
2433:<3N[I333	\32	X3	3	\X2
2433:<3N\I333	<;	3	3	<;
2433:<3NNI333	3	24N	3	24N
2433:<433I333	4H35[	4N\	3	4H25X
2433:<43<I333	3	43H<\X	3	43H<\X
2433:<43XI333	4;	3	3	4;
2433:<435I333	3	[H;[X	3	[H;[X
2433:<43[I333	4H332	42N	3	4H4<4
2433:<<<;I333	[52	[5	3	\<\
2433:<<<XI333	<3	23	3	X3
2433:<;N;I333	3	XH<[3	3	XH[3
2433:<;NXI333	3	[H3\\	3	[H3\\
2433:<;N\I333	2\5	42	3	2N\
2433:<X33I333	<3;	4X	3	<4N
2433:<X34I333	3	4H2X;	3	4H2X;
2433:<X32I333	4H\;2	55	3	4HN3\
2433:<X;;I333	<;	;	3	<\
2433:<X;\I333	454	[5	3	2<[
2433:<5\2I333	2N\	2<	3	<24
2433:<5\<I333	NX5	4<\	3	4H3N;
2433:<5\;I333	<XX	5[	3	;22
2433:<5N\I333	;2\	;2	3	;[3
2433:<\2;I333	23<	4;	3	24[
2433:<\<XI333	3	4[	3	4[
2433:<\;<I333	4	3	3	4
2433:<\XXI333	3	XH25X	3	XH25X
2433:<\X5I333	3	4H2;[	3	4H2;[
2433:<\XNI333	3	545	3	545
2433:<\\;I333	3	4H3<\	3	4H3<\
2433:<\\XI333	;25	;	3	;<3
2433:<\\\I333	<43	4[	3	<2[
2433:<N33I333	22;	5;;	3	\ 5\
2433:;33<I333	N3	2	3	N2
Total	**12,439**	**42,608**	**0**	**55,047**

ORA	Labor	NLbr	NSE	Total
2433:323[I333	\;2	4H[4\	3	2HX53
2433:<3NXI333	53	42<	3	4\<
2433:<3N[I333	<3N	5<4	3	N;3
2433:<3N\I333	42	2X	3	<[
2433:<3NNI333	245	;;2	3	5X\
2433:<433I333	;XN	N<\	3	4H<N[
2433:<43<I333	;H;33	\HN[N	3	4<H<[N
2433:<43XI333	X	43	3	4X
2433:<435I333	2H422	;H<<3	3	5H;X2
2433:<43[I333	;44	\<N	3	4H2X3
2433:<<<;I333	<3;	524	3	N2X
2433:<<<XI333	4N	<\	3	X[
2433:<;N;I333	4H4[;	2H<N5	3	<HX[3
2433:<;NXI333	2H3[4	;H22X	3	5H2N5
2433:<;N\I333	43\	224	3	<2N
2433:<X33I333	445	2<5	3	<X2
2433:<X34I333	<\[	[N3	3	4H4[[
2433:<X32I333	5N<	4H;4X	3	2H43\

2433:<V;;M333	4;	2N	3	;2
2433:<X;\I333	N5	4[X	3	254
2433:<5\2I333	44[	2<\	3	<XX
2433:<5\<I333	<N[	\44	3	4H23\
2433:<5\;I333	4X<	<4<	3	;55
2433:<5N\I333	:<	:5	3	:N
2433:<\2;I333	[N	454	3	2;3
2433:<\<XI333	5	4<	3	4N
2433:<\;<I333	3	4	3	4
2433:<\XXI333	4HN\[	;H3XX	3	5H3;2
2433:<\X5I333	<2[	55[	3	NN;
2433:<\XNI333	44N	2;2	3	<54
2433:<\\;I333	<2<	5X\	3	N\4
2433:<\\XI333	4X5	<4N	3	;[X
2433:<\\\I333	44\	2;2	3	<53
2433:<N33I333	<X	[3	3	43X
2433:;33<I333	<<	5[	3	433
Total	**17,655**	**36,031**	**0**	**53,686**

Difference	**Labor**	**NLbr**	**NSE**	**Total**
2433:323[I333	:NNN	N[2	3	:2[
2433:<3NXI333	:N3N	:45\	3	:4H3[[
2433:<3N[I333	:;N<	X\4	3	\\
2433:<3N\I333	:22	2X	3	<
2433:<3NNI333	245	22<	3	;<N
2433:<433I333	:53\	[;3	3	4<2
2433:<43<I333	;H;33	:4H;35	3	2HNN;
2433:<43XI333	:N	43	3	4
2433:<435I333	2H422	:<H4;X	3	:4H32<
2433:<43[I333	:XN4	[43	3	44N
2433:<<<;I333	:;X\	X;X	3	\[
2433:<<<XI333	:44	4\	3	[
2433:<;N;I333	4H4[;	:2HN[;	3	:4H\33
2433:<;NXI333	2H3[4	:2H\5<	3	:[N2
2433:<;N\I333	:4[\	23N	3	<4
2433:<X33I333	:4\\	224	3	<<
2433:<X34I333	<\[	:;5;	3	:[[
2433:<X32I333	:4H4;N	4H<;N	3	233
2433:<X;;I333	:23	2;	3	;
2433:<X;\I333	:[X	NN	3	2;
2433:<5\2I333	:4\4	24X	3	<;
2433:<5\<I333	:XXN	5[<	3	44;
2433:<5\;I333	:232	2;5	3	;;
2433:<5N\I333	:;<4	:;\	3	:;[N
2433:<\2;I333	:42;	4;[	3	2<
2433:<\<XI333	5	:;	3	2
2433:<\;<I333	:4	4	3	3
2433:<\XXI333	4HN\[	:4H243	3	[[[
2433:<\X5I333	<2[	:X\3	3	:2X<
2433:<\XNI333	44N	:<[;	3	:2XX
2433:<\\;I333	<2<	:<\3	3	:X[
2433:<\\XI333	:2[3	<4X	3	;X
2433:<\\\I333	:4N2	22X	3	<<
2433:<N33I333	:4\N	:X[;	3	:[5<
2433:;33<I333	:X[	5X	3	\
Total	**5,216**	**-6,577**	**0**	**-1,361**

Settlement	**Labor**	**NLbr**	**NSE**	**Total**

1IT00B-USS.ALL	14,566	36,591	0	51,157
Total	14,566	36,591	0	51,157

CHAPTER 2A15-b3

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4B:Ä
Area: INFORMATION TECHNOLOGY
Witness: Mikovits, Stephen J.

SHARED SERVICES O&M

Subject: D'$+&?8*#+'!,%(1&#*A
Workpaper: 1IT00C-USS.ALL

SDG&E Position: ,"-./! #)! &%01%)*#'=!QCM54!! ? #>>#+#!! 67! 2345!$+&!L8&%P!D'$+&?8*#+'!,%(1&#*A! %X@%')%)!KL#(L! #)! %018>!*+! *L%!234<!Base! 7%8&!Adjusted:Ä%(+&P%P!%X@%')%)!$!+&! this cost category plus adjustments.

Exhibit SDG&E-19-R, p. SJM-19

ORA Position: ĀÀ !P+%)!'+*!+@@+)%!,"-./^)!2345!$+&%(8)*!$+&!,L8&%P!D'$+!,%(1&#*AM

/XL#N#*!ĀÀ :4OK!@M!4R

Note: ,"-./!6%)*!7%8&!2345!$+&%(8)*!#)!8OW1)*%O!UA!RM2CT!$+&!,%(1&#*A&#'=!R2433:<[[;TI

/WL#Y#*!,"-./:4S:Ä: ?%'I%I!H+&[@8@%&J!@P!R4R!+$!524

Settlement: Z>%8)%!&%$%&!*+!/WL#Y#*! J!@8=%! :5J!)%(*#+'!`Ā.G!/W@%!L)%!),`%+$!>%?%'*! =&%%?%'*!6%&?)!Y%*T%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'!IĀ$$#(%!+$! Ä8*%@8A%&! IV+(8*%)P

CHAPTER 2A15-b3

Proposed TY2016 Forecast (in thousands of 2013 dollars)

SDG&E	Labor	NLbr	NSE	Total
2433:<434I333	242	54	3	2[<
2433:<[5<I333	4[X	2\X	3	;53
2433:<[[;I333	[5X	2<3	3	NNX
2433:<[[XI333	4H44X	\<\	3	4HNX<
2433:<[\4I333	3	4H<<3	3	4H<<3
2433:<\4;I333	;[X	43[	3	X\2
2433:<\4[I333	4\	3	3	4\
Total	**2,760**	**2,851**	**0**	**5,611**

ORA	Labor	NLbr	NSE	Total
2433:<434I333	\4	45X	3	2;5
2433:<[5<I333	\[	4[\	3	25X
2433:<[[;I333	<4[	5;\	3	N5X
2433:<[[XI333	X4N	4H3XN	3	4HX[\
2433:<[\4I333	4\;	<[5	3	X53
2433:<\4;I333	43\	24N	3	<2[
2433:<\4[I333	[	4<	3	2 3
Total	**1,303**	**2,658**	**0**	**3,961**

Difference	Labor	NLbr	NSE	Total
2433:<434I333	:4<4	43;	3	:2[
2433:<[5<I333	:\\	:43[	3	:4NX
2433:<[[;I333	:;;\	;4\	3	:<3
2433:<[[XI333	:XN5	224	3	:<[X
2433:<[\4I333	4\;	:NX;	3	:[[3
2433:<\4;I333	:<5[	442	3	:2XX
2433:<\4[I333	:44	4<	3	2
Total	**-1,457**	**-193**	**0**	**-1,650**

Settlement	Labor	NLbr	NSE	Total
1IT00C-USS.ALL	**2,760**	**2,658**	**0**	**5,418**
Total	**2,760**	**2,658**	**0**	**5,418**

CHAPTER 2A15-b4

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4B:Ä
Area: INFORMATION TECHNOLOGY
Witness: Mikovits, Stephen J.

SHARED SERVICES O&M

Subject: D6!,1@@+&*
Workpaper: 1IT00D-USS.ALL

SDG&E Position: ,"-./!#)!&%01%)*#'=!QOM<;<!?#>>#+'!#'!67!2345!$+&!,L8&%P!D6!@@&*
%X@%')%!K!#(L! #)! %018>!+! *L%!234<!Base! 7%8&!Adjusted:Ä%(+&P%P!%X@%')%)!+&!
this cost category plus adjustments.

Exhibit SDG&E-19-R, p. SJM-22

ORA Position: ĀÀ ^)! &%(+??%'P8*#+')! $+&!D6!O&M! %X@%')%)8&%!N8)%P!+'! 8! L+>#)*#6!'8>A)#)! +$!
D6!>8N+&!'P! '+' :>8N+&!+)*)M!! ĀÀ ! P#P!+*! 1)%!#P#T#P18>!+&J@@%&'!+&! P#P!L%A!
(8*%=+&#W!%#@)#*#+'!NA!) L8&%P!+&!'+' :)L8&%P!+)*)M!! ĀÀ ! 8((%@*%P!L%!*+*8>!
D'$+&?8*#+'!, %(1&#*A!S)! >8N+&!8'P! '+' :>8N+&!$+&%(8)*)M! ĀÀ ! &%(+??%'P%P! *L%!
$+>>+V#'=!$+&%(8)*!?%*L+P+>+=#%)!$+&!*L%!&%?8#'#'=!(+)#'%(8)*%=+&

:!!,#X!7%8&! T%&8=%!$+&!8>>!'+':D'$+&?8*#+'!,%(1&#*A!C8N+&
:!!Y#T%!7%8&!C#'%8&!*&%'P!$+&!8>>!'+':D'$+!,%(1&#*A!]D6!(+'*8>!8N+&!(+)*)
:!!Y#T%!A%8&!8T%&8=%!$+&!8>>!'+':D'$+!,%(1&#*AK!'+':]D6!(+'*8>!8N+&!(+)*)

/XL#N#*!ĀÀ :4OK! @@%'P#X!

Settlement: Please refer to Exhibit A, page A-6, section "O&M Expenses" of the Settlement
=&%%?%'*!6%&?)!N%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'P!Ā$#(%!+$!
Ä8*%@8A%&! PT+(8*%)M

Proposed TY2016 Forecast (in thousands of 2013 dollars)

SDG&E	Labor	NLbr	NSE	Total
2433:<35;I333	<<5	;45	3	[X2
2433:<35[I333	[XN	2N	3	[\\
2433:<<4[I333	255	<<\	3	53;
2433:<5NNI333	<;3	:;3	3	<33
2433:<[4<I333	;N[	<N	3	X<5
2433:<[<<I333	<N<	2;;	3	5<[
2433:<[52I333	4<4	;;	3	4[X
2433:<\3[I333	424	;42	3	X<<
2433:<\;2I333	4H33[	42	3	4H34N
Total	**3,850**	**1,494**	**0**	**5,344**

ORA	Labor	NLbr	NSE	Total
2433:<35;I333	2[<	XX[	3	\<3
2433:<35[I333	253	X<4	3	[N4
2433:<<4[I333	24N	;;\	3	55[
2433:<5NNI333	43N	222	3	<<4
2433:<[4<I333	4NX	<N[	3	XN2
2433:<[<<I333	2<2	;[<	3	[3X
2433:<[52I333	5<	42N	3	4N2
2433:<\3[I333	235	;24	3	52[
2433:<\;2I333	<[3	[XX	3	4H42X
Total	**1,927**	**3,933**	**0**	**5,860**

Difference	Labor	NLbr	NSE	Total
2433:<35;I333	:5<	4;4	3	[\
2433:<35[I333	:;NN	X32	3	<
2433:<<4[I333	:;[	443	3	5<
2433:<5NNI333	:2<4	252	3	<4
2433:<[4<I333	:<32	<X\	3	X5
2433:<[<<I333	:454	22N	3	5\
2433:<[52I333	:5\	\X	3	4[
2433:<\3[I333	\X	N	3	N;
2433:<\;2I333	:5<[	[;<	3	435
Total	**-1,923**	**2,439**	**0**	**516**

Settlement	Labor	NLbr	NSE	Total
1IT00D-USS.ALL	**3,850**	**3,190**	**0**	**7,040**
Total	**3,850**	**3,190**	**0**	**7,040**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

15. SDG&E-19-R (Exh 153) - INFORMATION TECHNOLOGY

c. CAPITAL

Project	ORA vs. SDG&E (2014+2015+2016)	Reference
Ä!Ã559ÄÄ!5!FII	@ASMP:B	FÄA?-Ä

CHAPTER 2A15-c1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4B:Ä
Area: INFORMATION TECHNOLOGY
Witness: Mikovits, Stephen J.

CAPITAL EXPENDITURES

Project: IT Capital Projects
Budget Code: 33R44M3M CC

SDG&E Position: ,"-./! #)! &%01%)*#'=!(8@#*8>%X@%'P#*1&%$)! QB;M2S;!? #>>#+#'! 234; K! Q52M3R;! ?#>>#+'#'! 234OK!8'P! Q<OM<RR!?#>>#+'#'! 2345!$+&!D'$+&?8*#+'!6%(L'+>+=AM! 6L%)%! 8?+1'*)! #'(>1P%! N+*L! N1)#'%))! 1'#*:)@+')+&%P! D6! (8@#*8>!projects! 8'P! D6! Division-sponsored IT capital projects.

ORA Position: ĀÀ ! &%(+??%'P)! 1*#>#W#'=!adjusted:&%(+&P%P!234;! (8@#*8>!%X@%'P#*1&%$)! QRRM5<?O#>>#+'!KL#(L! #)! QOM5<B#>>#+'!>%))! *L8'! ,"-./ \)! 234; !$+&%(8)!M!ĀÄ P+%)! ' +*! +@@+)%!L%! 1*#>#)!A 234OB'P! 2345!(8@#*8>%X@%'P#*!1&%$)! +$! Q52M3R;!?#>>#+'!8'P!Q<OM<RR!?#>>#+'K!&%)@%(*#T%>AM

Note: 6L%!8?+1'*)! #! *L%!$+>>+V#'=!8N>%&%$>%(*!A!*L+)%!projects! VL%&%8! P#)8>>+V8'(%L8)! N%%'! &%(+??%'P%P!NA!ĀÄ !$+&!234;!+'>AM

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :5K!)%(*#+'!ZD'$+&?8*#+'!6%(L'*L%! ,%**>%?%'*! =&%%?%'*!6%&?)!N%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'P! Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

Proposed Capital Expenditures (in thousands of 2013 dollars)

SDG&E	2014-2016 Total
33N44 M334	;V3
33N44 M332	<2<
33N24 M334	2K;22
33N24 M332	N3
33N24 M33<	53
33\2[I334	[X[
00827B.001	<2N
33N2BEM334	4K4;3
33N2B9M334	4K3BB
33N2B"M334	2K;5<
33N2B/M334	5NB
33\2NSI334	1,574
33\2N-I334	[[4
33N<4IM33;	2H\4[
33N<4CM334	VV4
33N<4ĀM334	44<
33\<4FI334	;H[3;
33\<</I332	;X;
33\<</I33<	433
33\<<SI334	4H5X;
33\<<SI332	;4[
33\<<-I334	N3[
33\<<-I332	4H<4X
33\<<-I33<	2XX
33\<<-I33;	2;[
33N<<PM334	542
33N<<PM332	<;N
33N<<CM334	VVB
33N<<OM334	2;B
33N<<HM334	BB2
00833Q.001	<X[
00833Q.002	5<
33R<<ÀM334	<4;
33R<<,M334	4<B
33R<<6M334	55R
00833U.001	4K44<
33R<; M334	424
33R<;9M334	;R
33R<;"M334	;O4
3<R;B M334	;OO
03849B.001	S4
3<RO49M334	BRB
3<RO4"M334	5<R
3<RO4/M334	2B;
3<RO4YM334	;KO5B
3<RO4YM332	2K552
3<RO4-M334	OB3
3<RO4-M332	;S2
3<RO4-M33<	SO
3<RO4FM334	<K<43
3;R;< M334	B4S
07864B.001	BKS2;
07864B.002	2K4;2
3RR5B M334	S2S
43RS2 M334	4KB<;
43RS; M334	22KS;R

43\[X I334	4K4N;
43\[X I332	2N\
10875B.001	4H;;4
10875C.001	B3
10875D.001	425
10875E.001	;;;
43\[XSI334	4<B
43\[XCI334	2H\4\
43\[XCI332	454
43\[XGI334	2H4<3
43\[XDI334	4;HX[\
43\[XDI332	4HN3N
43\[XEI334	;H\4\
43\[XĀI334	4HN[5
43\[XĀI332	4H324
43\[[I334	<3;
44\[\ I334	4[4
44\[\ I332	[<\
4<\;N I334	NN\
Total	**119,386**

ORA	**2014-2016 Total**
33\44 I334	4;<
33\44 I332	4<X
33\24 I334	<H35N
33\24 I332	3
33\24 I33<	3
33\2[I334	3
00827B.001	;<4
33N2BEM334	4K<23
33N2B9M334	1,047
33N2B"M334	4K<3B
33N2B/M334	4;N
33\2NSI334	4KV5;
33\2N-I334	[3N
33N<4IM33;	<H2;4
33N<4CM334	3
33N<4ĀM334	3
33N<4HM334	VK32B
33N<</M332	3
33N<</M33<	3
33\<<SI334	4KB4N
33\<<SI332	3
33\<<-I334	\<2
33\<<-I332	3
33\<<-I33<	3
33\<<-I33;	3
33N<<PM334	;[X
33N<<PM332	4;N
33N<<CM334	22;
33N<<OM334	;2B
33N<<HM334	4K3<4
00833Q.001	<NB
00833Q.002	3
33R<<ÀM334	<B5
33R<<,M334	2R;
33R<<6M334	SBO
00833U.001	4K<B<

33N<; M334	<35
33N<;9M334	;5
33N<;"M334	;;3
3<N;B M334	5;V
3<N;BEM334	433
3<NV49M334	4K25;
3<NV4"M334	5V4
3<NV4/M334	<;<
3<\X4SI334	;H23[
3<\X4SI332	2H333
3<\X4-I334	\4;
3<\X4-I332	3
3<\X4-I33<	3
3<NV4PM334	<H<;\
3;N;< M334	4K;4N
07864B.001	43K5;B
07864B.002	3
08869A.001	1,852
10872A.001	2K;3;
10874A.001	<3K24B
10875A.001	3
10875A.002	3
10875B.001	3
10875C.001	45Q
10875D.001	285
10875E.001	;5<
43\[XSI334	4<;
43\[XCI334	4H[[2
43\[XCI332	[[
43\[XGI334	2H2\\
43\[XDI334	42H;N4
43\[XDI332	4H;23
43\[XEI334	<HN\\
43\[XĀI334	4H3NX
43\[XĀI332	532
43\[[I334	;<<
44\[\ I334	3
44\[\ I332	3
4<\;N I334	4H<5N
Total	**113,747**

Difference	**2014-2016 Total**
33\44 I334	:<3[
33\44 I332	:4\\
33\24 I334	5;[
33\24 I332	:\3
33\24 I33<	:53
33\2[I334	:[X[
00827B.001	432
33N2BEM334	4N3
33N2B9M334	:V2
33N2B"M334	:4K4V;
33N2B/M334	:V;4
33\2NSI334	:43
33\2N-I334	:52
33N<4IM33;	;2;
33N<4CM334	:VV4
33N<4ĀM334	:44<

33N<4HM334 <2V
33N<</M332 :;V;
33N<</M33< :433
33\<<SI334 25;
33\<<SI332 :;4[
33\<<-I334 :[X
33\<<-I332 :4H<4X
33\<<-I33< :2XX
33\<<-I33; :2;[
33N<<PM334 :4<[
33N<<PM332 :233
33N<<CM334 :<<V
33N<<OM334 4N3
33N<<HM334 <B
00833Q.001 <2
00833Q.002 :5<
33R<<ÀM334 R2
33R<<,M334 4;O
33R<<6M334 42S
00833U.001 2R3
33R<; M334 4RO
33R<;9M334 :2
33R<;"M334 :44
3<R;B M334 4B3
03849B.001 2B
3<RO49M334 2SO
3<RO4"M334 4<
3<RO4/M334 ;B
3<RO4YM334 :<52
3<RO4YM332 :552
3<RO4-M334 22;
3<RO4-M332 :;S2
3<RO4-M33< :SO
3<RO4FM334 <R
3;R;< M334 O34
07864B.001 B2O
07864B.002 :2K4;2
3RR5B M334 4K42O
43RS2 M334 ;S3
43RS; M334 SK;S4
43RSO M334 :4K4R;
43RSO M332 :2BR
10875B.001 :4K;;4
43RSO9M334 SO
43RSO"M334 4OB
43RSO/M334 4B
43RSOYM334 :O
10875K.001 :4K3;5
10875K.002 :R;
43RSOCM334 4OR
10875M.001 :2K3RS
10875M.002 :;RB
43RSOGM334 :R<3
43RSOĀM334 :RR4
43RSOĀM332 :;4B
43RSS M334 42B
44RSR M334 :4S4
44RSR M332 :S<R
4<R;B M334 <S4

Total	**-5,639**

Settlement	**2014-2016 Total**
33\44I3I GG	44<H[;[
Total	**113,747**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

16. SDG&E-20 (Exh 222) - CORPORATE CENTER - GENERAL ADMINISTRATION

a. O&M - NON-SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ÃÄ;"555!55Ä	@PS5LÄB	FÄM?3Ä

CHAPTER 2A16-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:23
Area: 9ĀÀHĀÀ 6/!9/G6/À!:!-/G/À C! "ODGD,6À 6DĀG
Witness: "%T#'%K!P8"8L!CM

NONSHARED O&M

Subject: ,/99!ĀL6,F"/!,/ÀMF9/,!:!NO2<K4!8'P!NO2<K;
Workpaper: 4,/333K334

SDG&E Position: ,"-./! &%01%)*)!Q52K4<3?#>>#+'!#'! 234<!P+>>8&)H!&! Q5;K233!?#>#+'! #'! 2345! R1@P8*%!P+>>8&)H!&!8>>+(8*#+')!+$! ,%?@&&T)! 67! 2345!9+&@+&&*%!9%'*%&!, J8&%P! ,%&G#(%K)! 6J#)! #(>1P%)! 8>>+(8*%P8'P! P#&%(*8/)#='%P! %U@%%)! $+&! $1'(*#+')! *J8*! 8&%! +*! +*J%&V#)%@%&$+&?%P!*J%! 1*#>#*#H!*J%!8&%8!+$! N#'8'(%H! D%=8>!! -+G%&'8'(%H! I 1?8'! Ä%)+1&(%)H!/U*%&'8>! $$8#&)H!N8(#>#*#%%)))%)! R#'(>1P#'=! "%@&%(#8*#+'SH!8'P!&%>8*%P!B%')#+'!.!X%'%$#*)K!!

/UJ#Y#*!,"-./:23H!B8=%)!BÀZ!4:2!8'P![

6J%!,"-./! @+)#*#+'J8)! Y%%'!1@P8*%P!B&!%8)%&%$%&!*J%!L@P8*%6%)*#?+'A! +$! ,"-./!8'P!,+98>-8)!$#>%P!+'! 1=1)*!4\H!234]K

ORA Position: ĀÀ ! &%(+??%'P)! Y8)#'=! 67! 2345!+'! *J%! +G%&8>@%&(%'*8=%!$! , "-. /! 8>>+(8*#+')! $&+?! 9+&@+&8*%!9%'*%&! 6+*8>H!1)#'=! 8! *J&%%A%8&!&%(%'*! 8G%&8=%! R2342:234;S!#'(>1P#'=! ĀÀ T)! 81P#*!8P^1)*?%'*)K!! 6J#)! &%)1>*)!#'! Q[OK5? #>>#+#'! 234<!P+>>8&)S!>>+(8*%P+! , "-./! RĀÀ ! P#P!+*! (8>(1>8*%!J%!%)(8>8*%P8?+1'*! #'! 2345!P+>>8&)K!! ĀÀ T)! &%(+??%'P8*#+'! #)! 8! P%(&%8)%!$! Q2K]!?#>#+'! R#'! 234<! P+>>8&)S!*+!,"-./K

/UJ#Y#*!ĀÀ :45H!@8=%)!\:[

Note: 6J%! @&+@+)%P!67 2345!N+&%(8)*! Y%>+V! P+%)! '+*! #'(>1P%! 9+&@+&8*%!9%'*%&! T)!) *8'P8&P! %)(8>8*#+K!! X%(81)%! +$! *J%! G8&#%*A+$!)*8'P8&P! 8'P! ' +' :)*8'P8&P! (+)*)H! 9+&@+&8*%!9%'*%&! (8>(1>8*%)8'P! @&+G#P%)! *+*8>!%)(8>8*%P8>>+(8*#+'!+! *J%! 1*#*#%)! _+':)*8'P8&P `!) +! *J%A! 8&%!'+*!%)(8>8*%P!8!)%(+'P!*#?%K!

B&+@+)%P!672345!N+&%(8)*!R#'!*J+1)8'P)!+$!234<!P+>>8&)Sa
C+':,*8'P8&PW6+*8>!!!!52H4<3R,"-./S!!!!]OH5;[RĀÀ S!!!!!:2H;[2R" #$$%&%'(%S

Settlement: B>%8)%!&%$%&!*+!/UJ#Y#*! H!@8=%! :OH!)%(*#+'!b9+&@+&&8@%!9%'*%&!!%&ĀÀ !:! 45Sb!+$!*J%!,*#@1>8*#+'!+$!B&#'(#@8>!6%&?)!Y%*V%%'!,8'!"#%=%(*8&#(! 9+?@8'A!8'P!Ā$$#(%!+$!À8*%@8A%&! PG+(8*%)K

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
D8Y+&	3	3	3	3
C+'D8Y+&	3	3	3	3
C+')*8'P8&P	54HO3]	] [H[5;	:<H3;4	][H]5;
TOTAL	**61,905**	**58,864**	**-3,041**	**58,564**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

17. SDG&E-21 (Exh 210) - CORPORATE CENTER - INSURANCE

a. O&M - NON-SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ÄÄ;8555!55M	@SL B	FÄQ?3Ä

CHAPTER 2A17-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!À%01%)*)

Exhibit No.: ,"-./:24
Area: 9ĀÀHĀÀ 6/!9/G6/À!:!DG,FÀ G9/
Witness: 98&U+'H!C8*P%&#'%

NONSHARED O&M

Subject: SECC EXCESS LIABILITY INSURANCE PLPD - F184.8 Wildfire
Workpaper: 4,C333K335

SDG&E Position: ,"-./! $+&%(8)*)Q[OKO<O!#>>#+#'! N#&%!D#8Y#>##A!1&8'(%! $+&2345K!N#&%!D#8Y#>#*A! #)! (+?@&#)%P!$! Z #>P$#&%!D#8Y#>#*A!! Z#>P$#&%!B&+@%&"*A!?8=% ! À%#')1&8'(%K ,"-./!)*8*%)! *J8*! Z#>P$#&%!D#8Y#>#*A!@&+G#P%!G%&8=%+!*J#8! @8&*A!#8Y#>#*A! Y+P#>A!1&AH!B&+@%&*A!?8=%!+&!@%&)+'8#!^1&A!8&#)#'=!$&+?!V#>P$#&%!*J8*!#)! @&%?#1?!$+&%(8)*!V8)! Y8)%P!+'! 8(*18>!@&%?#1?!U@%')%1)%P!$+&!234<!8'P! 8'! 8"18>!%)(8>8*#+'!$8(*+&!+$!<U!$+&!?8&[%*!@&%))1&%)P

/UL#V#*!,"-./:24K!@M!O9:QK!68V>%!2E
Exhibit SDG&E-21-WP/K. Carbon p 81

ORA Position: ĀÀ !&%(+??%'P)!Q[2K]4\!?#>>#+'H!8!&%P1(*#+'!+$!Q\K;22!?#>>#+'K

ĀÀ !1)%P!*J%!234;!P+>>8&!8?+1'*)!$&+?!*J% P8*8! &%)@+')%H!+1'P! *J%! P%%)(8>8*%P!P+>>8&!8?+1'*)! #'! *J%!/U (%>!$#>%! *J%! P8*8! &%)@+')%H!*J%'! %)(8>8*%P! *J%! Z#>P$#&%!D#8Y#>#*A!@&+*#+'!1) #'=! ĀÀ T)! %)(8>8*#+'!$8(*+&!$+&! , "-./! C+' :D8Y+&!/ >%(*&#(!UJ#>%!?8#'*#'=! *J%! Z#>P$#&%! B&+@%&*A!?8=%! À%#')1&8'(%! @+&*#+'!$>8*!+! P%&#G8!67! 2345!$+&%(8)*!$+&!N#&%! D#8Y#>#*A!+$!Q[2K]4\!?#>>#+'H!VJ#(J!#)!Q\K;22!?#>>#+'!>+V%&!*J8'!,"-./!À%01%)*K

/UJ#Y#*!ĀÀ :45H!@K!42H!68Y>%!45:<

Settlement: B>%8)%!&%$%&!*+!/UJ#Y#*! H!@8=%! :OH!)%(*#+'!b9+&@+&8*%!9%')%!ĀÀ !:! 45Sb!+$!*J%!,%**>%?%'*! =&%%?%'*!6%&?)!Y%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(! 9+?@8'A!8'P!Ā$$#(%!+$!À8*%@8A%&! PG+(8*%)K

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
D8Y+&	3	3	3	3
C+'D8Y+&	3	3	3	3
C+')*8'P8&P	[OHO<O	[2H]4\	:\H;22	[[H;2\
TOTAL	**89,939**	**82,517**	**-7,422**	**88,427**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

18. SDG&E-22 (Exh 193) - COMPENSATION, HEALTH, & WELFARE

a. O&M - NON-SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ĀÀJH555!555	@PSÀ5QB	FÀ9?3Ä
!ĀÀJH555!55	@5S MAB	FÀ9?3
P!ĀÀHN555!555	@ SÀPLB	FÀ9?3P
L!ĀÀHN555!55Ä	@ ÀLB	FÀ9?3L
A!ĀÀHN555!55	@Ä:B	FÀ9?3A
M!ĀÀHN555!55P	@P:9B	FÀ9?3M
Q!ĀÀHN555!55L	@:B	FÀ9?3Q
9!ĀÀHN555!55A	@Ä:LB	FÀ9?39
:!ĀÀHN555!55M	ĀPQĀ	FÀ9?3:
Ä5!ĀÀHN555!55Q	@QB	FÀ9?3Ä5
ÄÄ!ĀÀHN555!5ÄÄ	@PSPM5B	FÀ9?3ÄÄ
Ä !ĀÀHN555!5 P	@ QPB	FÀ9?3Ä

CHAPTER 2A18-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:22
Area: COMPENSATION, HEALTH, & WELFARE
Witness: Ä+Y#')+'H!"%YY#%!,K

NONSHARED O&M

Subject: COMPENSATION-VARIABLE PAY
Workpaper: 49B333K333

SDG&E Position: SDG&E requests $50.351 million for TY 2016 for the activities in this work group using a zero-based forecast. The ORA and SDG&E jointly selected Towers Z8*)+'! *+! (+'P1(*! *J%! (+?@%*#*#G%!?@%')8*#+'! 8'P! Y%'%$#*)!8'8 >A)#K ,"-./T)
*+*8>!(+?@%')8*#+'!RP%$#'%P!8)!Y8)%!)8>8&#%)H!*8&=%*!#+(%.#&?)H!>+'= term incentives and benefits) is within 5.3 percent of market. Compensation @&+$%))#+'8>)H!#'(>1P#'=!6+V%&)!Z8*)+'H!*A@#(8>>A!(+')#P%&!$!@>1)!+& minus 10 percent of the average of the external market data to be competitive and Y&+8P%&!&8'=%)!8&%!(+??+'!8'P!%U@%(*%P!$+&!>+'=:*%&?!#(%'8#G%P! Y%'%$#*)K!,"-./!#)!&%01%)*#'=!&%(+G%&A!+$!G8&#8Y>%!@8A!8&#%P!+' @%&$+&?8'(%K!F$!8(*18>!F9B!@%&$+&?8'(%!%U(%%P)!*8&=%!@%&$+&?8' P#$$%&%'*#8>!#)!$1'P%P!YA!)J8&%J+>P%&)!8'P!#)!'+*!&%(&%%!8Y>%!#

/UJ#Y#*!,"-./:22H!@K!",Ä:5:O
/UJ#Y#*!,"-./:22:ZBH!@K!5

ORA Position: ĀÀ !&%(+??%'P)!Q4\K2;;!?#>>#+'H!8!&%P1(*#+'!+$!Q<<K43\!?#>>#+'!

4K! >>+(8*%!+! 8*%@8A%&!23%! +$! *J%! F'(%'*#G%!?@%')8*#+'! B&+=&8?! RF9BS! expense for executives;

2. Allocate to ratepayers 35% of the ICP expense for non-executives.

/UJ#Y#*!ĀÀ :4\H!@K!]

Settlement: !B>%8)%!&%$%&!*+!/UJ#Y#*! H!@8=%! :[H!)%(*#+'!b9+?@%')8*#+'!b!&%!J%! ,%**>%?%'*! =&%%?%'*!6%&?)!Y%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'P! Ā$$#(%!+$!Ä8*%@8A%&! PG+(8*%)K

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
D8Y+&	] 3H<]4	4\H2;;	:<<H43\	<2H333
C+'D8Y+&	3	3	3	3
C+')*8'P8&P	3	3	3	3
TOTAL	**50,351**	**17,244**	**-33,107**	**32,000**

CHAPTER 2A18-a2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:22
Area: COMPENSATION, HEALTH, & WELFARE
Witness: Ä+Y#')+'H!"%YY#%!,K

NONSHARED O&M

Subject: COMPENSATION-LONG-TERM INCENTIVE PLAN
Workpaper: 49B333K332

SDG&E Position: SDG&E requests $10.265 million for TY 2016 for the activities in this work group using a zero-based forecast. Long-term incentives are an integral component of a competitive compensation program for key management and executive employees. Consistent with the external labor market, SDG&E's compensation @J#>+)+@JA!*#%)!8!=&%8*%&!@+&*#+'!+$!@8A!*+!(+?@8'A!@*%&$+J&%8'(%G%>) of responsibility. The actual compensation realized by participants is dependent +'!,%?@&8!/'%&=AT)!@%&$+&?8'(%K!D+'=:*%&?!#'(%'*#G%)!8V8&P8&%!1'P%& *J%!,%?@&8!/'%&=A!D+'=!6%&?!F'(%'*#G%!B>8'H!#'!*J%!$+&?!+&?@%&8)%P restricted stock units and service-based restricted stock units. Long-term #'(%'*#G%!@>8'!(+)*)!8&%!Y8)%P!+'!*J%!8((+1'*#'=!%U@%')%!%(!$&!8V8&P) #))1%P!*+!,"-./!%?@>+A%%)K

/UJ#Y#*!,"-./:22H!@K!",Ä:43:44
/UJ#Y#*!,"-./:22:ZBH!@K!4;

ORA Position: ĀÀ ! &%(+??%'P)! P#)8>>+V#'=433%! +$!D6FBKĀÀ ! +@@+)%8*%@8A%&!P#'=! $+&! *J%! D+'= :6%&?! F'(%'*#G%!B>8')K! 6J%! >+'=! *%&?! #'(%'*#G%)H!(+?@&#'=! stock +@*#+')H!8&%!(>%8&>)!J8&%J+>P%&%8*%P!U@%')%)8'P! 8&%!'+*! 8'! 8@@&+@&#8*%! &8*%@8A%&!U@%')%K!Ä8*%@8A%&)!+1>P! '+*! Y%! Y1&P%'%P!V#*J! *J#)! (+)*! VJ#(J!)%&G%)!*+!Y%'%$#*!J#=J>A!(+?@%')8*%P!%U%(1#G%)!8'P!)J8&%J+>P%&

/UJ#Y#*!ĀÀ :4\H!@@!42:4<

Settlement: B>%8)%!&%$%&!*+!/UJ#Y#*! H!@8=%! :[H!)%(*#+'!b9+?@%')8*%P!%U%(1#G%)!J%! ,%**>%?%'*! =&%%?%'*!6%&?)!Y%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'P! Ā$$#(%!+$!Ä8*%@8A%&! PG+(8*%)K

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
D8Y+&	3	3	3	3
C+'D8Y+&	3	3	3	3
C+')*8'P8&P	43H25]	3	:43H25]	3
TOTAL	**10,265**	**0**	**-10,265**	**0**

CHAPTER 2A18-a3

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:22
Area: COMPENSATION, HEALTH, & WELFARE
Witness: Ä+Y#')+'H!"%YY#%!,K

NONSHARED O&M

Subject: HEALTH BENEFITS-MEDICAL
Workpaper: 4BX333K333

SDG&E Position: ,"-./! &%01%)*)!Q;3K4\O!?#>>#+'!$+&!67! 2345!*J%!8(*#G#*#%#!! *J#)! work! =&+1@! 1)#'=! 8! zero:Y8)%P!$+&%(8)*!K!J#)! &%$>%(*!$+&%(8)*%P!?%P#(8>!&8*%%!(8>8*#'! 8)! V%>>8)! 8'*#(#@8*%P!J8'=%)! #! J%8P(+1'*K!!%8>*J(8&%(+)*)! (+'* #'1%!*+! #'(&%8)%! 8*! &8*%)! ? 1(J! J#=J%&!J8'! =%'%&8>#'$>8*#+'K!J%! ?%P#(8>!*&%'P!$+&%(8)*!V8)! @&%@8&%%!P! 6+V%&)! Z8*)+'H! , "-./ T)! 8(*18&A! 8'P! Y%'%$#*)!broker.! 6+V%&)! Z8*)+'! (+')#P%&%P!98>#$+&'#8!8'P! '8*#+'8>! P8*8! 8'P! @&%@8&%%!P! $+&%(8)*!)@%(#$#(8>$%&! , "-./! taking! #'*+! 8((+1'*! workforce! P%?+=&8@J#()!H#)*+&#(8>! utilization! P8*8HB'P! ?%P#(8>!@>8'!P%)#='K!J%! @&+^%(*%&!P!=&%=8*%&!8*%%# (&%8)%! $+&!2345!#)!\K[!@%&(%'*K

/UJ#Y#*!,"-./:22H!@@!",Ä:4;!8'P!",Ä:4O!
/UJ#Y#*!,"-./:22:ZBH!@@!<5

6J%!,"-./! @+)#*#+'J8)! Y%%'!1@P8*%P!B<!%8)%&%$%&!*J%!L@P8*%6%)*#?+'A! +$! ,"-./!8'P!,+98>-8)!$#>%P!+'! 1=1)*!4\H!234]K

ORA Position: ĀÀ !&%(+??%'P)!Q;[K3;]!?#>>#+'!R&%G#)%P!/&&8*8!8?+1'*S!$+&!67!K!

ĀÀ T)! ?%*J+P+>+=A!Y%=8'! V#*J!*J%!8(*18>H!8*J%&!J8'! %)*#?8*%P!234;!%U@%')%K!
ĀÀ ! P#G#P%%!8(J! (+?@8'A T)! 234;! 8(*18>!%U@%')%A! *J%!234;! 8(*18>!N6/! (+1'*! *+! 8&&#G8%! 8! @&+=&8?(!+)*! @%&@%&)+'H!(8>8*%P!*J%!@&+=&8?(!+)*)H! 8'P! *J%'! ?1>*#@>#%P!P%!2345!@&+=&8?(!+)*! YA! %8(J! (+?@8'AT)! %)*#?8*%P!2345!N6/! (+1'*! *+! 8&&#G8%!ĀÀ T)! 67! %)*#?8*%K!! 8PP#*#+'!ĀÀ ! &%(+??%'P)! 1)#=! *J%!Berkeley I%8>*J(8&%!N+&1?T)!98>#$+&'#8:)@%(#$#(!$+&%(8)*!$+&!?%B#(8>&8*%)K

/UJ#Y#*!ĀÀ :4\:/H!@!;
/UJ#Y#*!ĀÀ :4\H!@@!4]H!4\:4[

Note: ORA's! &%01%)*!$+&!67! 2345!J8)! Y%%'!1@P8*%P!+! &%$>%(*!J8'=%)! @&+G%P!#'! *J%!/&&8*8!$#>#'K! ORA's original request was $44.955 million.

Settlement: B>%8)%!&%$%&!*+!/UJ#Y#*! H!@8=%! :[H!)%(*#+'!b9+?@%')8*#%)!U@%J! ,%**>%?%'*! =&%%?%'*!6%&?)!Y%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'P! Ā$$#(%!+$!Ä8*%@8A%&! PG+(8*%)K

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
D8Y+&	3	3	3	3
C+'D8Y+&	3	3	3	3
C+')*8'P8&P	]3H4\O	; [H3;]	:2H4<;	]3H333
TOTAL	**50,179**	**48,045**	**-2,134**	**50,000**

CHAPTER 2A18-a4

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:22
Area: COMPENSATION, HEALTH, & WELFARE
Witness: Ä+Y#')+'H!"%YY#%!,K

NONSHARED O&M

Subject: I/ D6I!X/C/NF6,:"/C6 D
Workpaper: 4BX333K334

SDG&E Position: ,"-./! &%01%)*)Q,K3O;!?#>>#+'$+&!67! 2345!$+&!'J%!8(*#G#*#%#)! *J#)! work! =&+1@! 1)#'=! 8! zero:Y8)%P!$+&%(8)*K!-./! +$$%&)V+! P%'*8>!@>8')!*+! #*)!%?@>+A%%)P! *J%#&%>#=#YP%%@%'P%'*)a%>*8!"%'*8>! B>8'! 8'P! Met! D#$%3$%=18&P!%'*8>! B>8' K! 2345!(+)*)! 8&%!Y8)%P! +'! 234]! @&%?#1?)!8P^1)*%P!$+&!@&+^%(*%#P$>8*#+'!8'P! (J8'=%)!#'!@&+^%(*%P!J%8P(+1'*K

/UJ#Y#*!,"-./:22H!@!",Ä:2<
/UJ#Y#*!,"-./:22:ZBH!@K!;]

ORA Position: ĀÀ ! &%(+??%'P)! Q<K[[! ?#>>#+'!R&%G#)%%R&&8*8! 8?+1'*S! $+&!67! 2345K ĀÀ analyzed! *J%! J#)*+&#(8>%U@%')%)8'P! P+%)! ' +*! P#)@1*%J%?! +&! *J%!@&+@%P! %)(8>8*#+'!&8*%)kĀÀ T)! 1)%! +$!234;! 8(*18>H8P^1)*%P&%(+&P%%U@%')%&%)1>*)#'! 8'!ĀÀ !67!%)*#?8*%K

/UJ#Y#*!ĀÀ :4\:/H!@!;
/UJ#Y#*!ĀÀ :4\H!@!4O

Note: ORA's! &%01%)*$+&!67! 2345!J8)! Y%%'!1@P8*%P!+! &%$>%(J8'=%)! @&+G%P#'! *J%!/&&8*8!$#>#'K! ORA's original request was $3.631 million.

Settlement: B>%8)%!&%$%&!*+!/UJ#Y#*! H!@8=%! :OH!)%(*#+'!b9+?@%')%%)d'!&@J%! ,%**>%?%'*! =&%%?%'*!6%&?)!Y%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+@8'A!8'P! Ā$$#(%!+$!Ä8*%@8A%&! PG+(8*%)K

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
D8Y+&	3	3	3	3
C+'D8Y+&	3	3	3	3
C+')*8'P8&P	; H3O;	<H[[3	:24;	<H[[3
TOTAL	**4,094**	**3,880**	**-214**	**3,880**

CHAPTER 2A18-a5

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:22
Area: COMPENSATION, HEALTH, & WELFARE
Witness: Ä+Y#')+'H!"%YY#%!,K

NONSHARED O&M

Subject: I/ D6I!X/C/NF6,!:!MF,FĀC
Workpaper: 4BX333K332

SDG&E Position: ,"-./! &%01%)*)C3K<]3!?#>>#+'$+&!67! 2345!$+&!*J%!8(*#G#*#%#)! *J#)! work! =&+1@! 1)#'=! 8! zero:Y8)%P!$+&%(8)*K,"-./! +$$%&%?@>+A%%G#)#+'! (+G%&8=%!P%&!*J%! M#)#+'!, %&G#(%!>8'! R_M,B`SKM,B! #)! %U@%&#%'(%!P8'P! $1*1&%@&%?#1?)! 8&%! Y8)%P!+'! *J%!@&#+&%8&! utilization! J#)*+&A!2345!(+)*)! @%&!+G%&%?@>+A%%&%! $+&%(8)*%P!8)%P!+'! 234]! @&%?#1?)8P^1)*%P!$+&@&+^%(*%#$>#+'! 8'P! (J8'=%)! #'!@&+^%(*%P!J%8P(+1'*K

/UJ#Y#*!,"-./:22H!@!",Ä:2<
/UJ#Y#*!,"-./:22:ZBH!@!]2

ORA Position: ĀÀ ! &%(+??%'P)! 3K<<4?#>>#+'!R&%G#)%!&8*8! 8?+1'*S! $+&!67! 2345K ĀÀ analyzed! *J%!J#)*+&#(8>%U@%')%)!$+&!Y+*J! (+?@8'#%)! 8'P! P+%)! '+*! P#)@%!%!*J%?! +&!*J%! @&+@+)%P!(8>8*#+'!&8*%)K ĀÀ T)! 1)%! +$! 234;! 8(*18>H8P^1)*%P!&%(+&P%P! %U@%')%!&%)1>*)!#'!8'!ĀÀ !67!%)*#?8*%K!

/UJ#Y#*!ĀÀ :4\:/H!@!;
/UJ#Y#*!ĀÀ :4\H!@!4O

Note: ORA's! &%01%)*!$+&!67! 2345!J8)! Y%%'!1@P8*%P!+! &%$>%(*!J8'=%)! @&+G%P!#'! *J%!/&&8*8!$#>#'K! ORA's original request was $0.310 million.

Settlement: B>%8)%!&%$%&!*+!/UJ#Y#*! H!@8=%! :OH!)%(*#+'!b9+?@%')8'%)!U'!&%! ,%**>%?%'*! =&%%?%'*!6%&?)!Y%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'P! Ā$$#(%!+$!Ä8*%@8A%&! PG+(8*%)K

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
D8Y+&	3	3	3	3
C+'D8Y+&	3	3	3	3
C+')*8'P8&P	<]3	<<4	:4O	<<4
TOTAL	**350**	**331**	**-19**	**331**

CHAPTER 2A18-a6

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÄ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:22
Area: COMPENSATION, HEALTH, & WELFARE
Witness: Ä+Y#')+'H!"%YY#%!,K

NONSHARED O&M

Subject: I/ D6I!X/C/NF6,:Z/DDC/,,
Workpaper: 4BX333K33<

SDG&E Position: ,"-./! &%01%)*)!O4K45O?!#>>#+'!$+&!67! 2345K 6J%! +Y^%(*#G%$! *J% , "-./! V%>>'%))!@&+=&8?!#)! *+! #?@&+G%%?@>+A%%%8>*J!8'P! @&+P1(*#G%*A%>>'%))! @&+=&8?)!@&+?+*%!J%8>*JA!#$%)*A(%8'=%)! 8'P! #>>'%))!@&%G%'*#$(#>#*8*%%8&>A! P%*%(*#+'!8'P! ? 8'8=%?%'*! +$! #>>'%))!8'P! P#)%8)%H8'P! J%>@%')1&%! *J8*! %?@>+A%%%!#8='+)%P! V#*J! J%8>*J!(+'P#*#+')! &%(%#G%!@*#?8>!8'P! %$$%(*#G%! *&%8*?%'*K

Z%>>'%))!@&+=&8?!+)*)! 8&%%@&+^%(*%P!! #(&%8)%!$&+?!234<!*J&+1=J! 2345!P1%!*+! J%8P(+1'*! 8PP#*#+')!8PP#*#+'8>!')#*%! J%8>*J!(&%%'#'=)H8'P! 8PP#*#+'8>@&+=&8?)! @&+?+*#'=!J%8>*J!8'P!V%>>'%))K

/UJ#Y#*!,"-./:22H!@@!",Ä:2;!8'P!",Ä:2]
/UJ#Y#*!,"-./:22:ZBH!@K!]O

ORA Position: ĀÄ !&%(+??%'P)!3K\\4!?#>>#+'!R&%G#)%P!/&&8*8!8?+1'*S!$+&!67!K234
ĀÄ ! analyzed! *J%! J#)*+&#(8>%U@%')%)!8'P! P+%)! '+*! P#)@1*%!J%?! +&! V#*J! *J%! @&+@+)%%!P)(8>8*#+'!&8*%)!K!ĀÄ T)! 1)%! +$! 234;! 8(*18>H8P^1)*%P8%(+&P%P1U@%')%! &%)1>*)!#'!8'!ĀÄ !67!%)*#?8*%K

/UJ#Y#*a!ĀÄ :4\H!@!23
/UJ#Y#*a!ĀÄ :4\:/H!@!;

Note: ORA's! &%01%)*$+&67! 2345!J8)! Y%%'!1@P8*%P+! &%$>%(*J8'=%)! @&+G%P#'! *J%!/&&8*8!$#>#'K!
ORA's original request was $0.758 million.

Settlement: B>%8)%!&%$%&!*+!/UJ#Y#*! H!@8=%! :OH!)%(*#+'!b9+?@%')8%)!d!U8@%!
,%**>%?%'*! =&%%?%'*!6%&?)!Y%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'P!
Ā$$#(%!+$!Ä8*%@8A%&! PG+(8*%)K

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
D8Y+&	3	3	3	3
C+'D8Y+&	3	3	3	3
C+')*8'P8&P	4H45O	\\4	:<O[	\\4
TOTAL	**1,169**	**771**	**-398**	**771**

CHAPTER 2A18-a7

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:22
Area: COMPENSATION, HEALTH, & WELFARE
Witness: Ä+Y#')+'H!"%YY#%!,K

NONSHARED O&M

Subject: HEALTH BENEFITS-EMPLOYEE ASSISTANCE PROGRAM (EAP)
Workpaper: 4BX333K33;

SDG&E Position: ,"-./! &%01%)*)Q3K<<]!?#>>#+'$+&67! 2345!$+&!'J%!8(*#G#*#%#)! *J#)! work! =&+1@! 1)#'=! 8! zero:Y8)%P!$+&%(8)*K!'-./! #)! &%01#&%PA!*J%!"&1=! N&%%W Workplace! (*! +$!4O[[! 8'P! *J%!"%@8&*?%'*!+$!6&8')@+&*8*#+'R_"Ā6`S!*+! J8G%B' ! / B! @&+=&8?! 8G8#>8Y*%!#*)!%?@>+A%%)B! @&+G#P%%)@>+A%%)B'P! *J%#&%#=#Y>P%%@%'P%'*)! V#*J! (+)* :%$$%(*#G%!#'$#P%'*#8>(!+1')%>#'=! 8'P! *&%8*?%'*!) %&#G%)! $+&! G8&#+1)! @%&)+'8*@&+Y>%?)J8*! ? 8A! J8G%8! '%=8*#G%#!?@8(*!+'! ^+Y! @%&$8&%K! 6J%!(+)*! $+&%(8)*#!! Y8)%P! +'! 8(*18>! 234<!(>8#?)! @8#P#'P%U%P!$+&!@&+^%%(P!J%8P(+1'*! (J8'=%)! 8'P! 8))1?#'=! *J8*! @&%?#1?)! $+>>+V!'J%!)8?%! %)(8>8*#+'! *&%'P! 8)! ?%P#(8>!@&%?#1?)K

/UJ#Y#*!,"-./:22H!@8=%)!",Ä:25!8'P!",Ä:2\
/UJ#Y#*!,"-./:22:ZBH!@8=%!5\

ORA Position: ĀÀ !&%(+??%'P)!Q3K<25!?#>>#+'!R&%G#)%P!/&&8*8!8?+1'*S!$+&!67!!23

ĀÀ ! analyzed! *J%! J#)*+&#(8>%U@%')%)8'P! P+%)! '+*! P#)@1*%!U%?! +&! *J%! @&+@+)%%)!(8>8*#+'!&8*%)K!ĀÀ T)! 1)%! +$!234;! 8(*18>H8P^1)*%P&%(+&P%P!U@%')%! &%)1>*)!#'!8'!ĀÀ !67!%)*#?8*%K

/UJ#Y#*!ĀÀ :4\H!@!23
/UJ#Y#*!ĀÀ :4\:/H!@!;

Note: ORA's! &%01%)*$+&67! 2345!J8)! Y%%'!1@P8*%P!+! &%$>%(*!8'=%)! @&+G%P!#'! *J%!/&&8*8!$+>#'K!
ORA's original request was $0.305 million.

Settlement: B>%8)%!&%$%&!*+!/UJ#Y#*! H!@8=%! :OH!)%(*#+'!b9+?@%')8'%)!U%!J%! ,%**>%?%'*! =&%%?%'*!6%&?)!Y%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'P! Ā$$#(%!+$!Ä8*%@8A%&! PG+(8*%)K

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
D8Y+&	3	3	3	3
C+'D8Y+&	3	3	3	3
C+')*8'P8&P	<<]	<25	:O	<25
TOTAL	**335**	**326**	**-9**	**326**

CHAPTER 2A18-a8

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:22
Area: COMPENSATION, HEALTH, & WELFARE
Witness: Ä+Y#')+'H!"%YY#%!,K

NONSHARED O&M

Subject: HEALTH BENEFITS-MENTAL HEALTH
Workpaper: 4BX333K33]

SDG&E Position: ,"-./! &%01%)*)Q4K]\O!?#>>#+'$+&67! 2345!$+&!'J%!8(*#G#*#%#)! *J#)! work! =&+1@! 1)#'=! 8! zero:Y8)%P!$+&%(8)*!Mental! J%8>*J8'P!)1Y)*8'(%! 8Y1)%!)%&G#(%#)!(>1P%! #'P#G#P18(+!1')%>#'=!) %))#+')! $+&!#))1%)!) 1(J! 8)! @A(J+>+=#(8!>8'P! %?+*#+'8>! (+'P#*#+')H!>#$%8'8=%?%'*H! 8>>8PP#(*#+')H!+Y&%>8*%@&+Y>?%H! 8'P! &%>8*#+')J#@! #))1%)K! 6J%! (+)*! $+&%(8)*!#)! Y8)%P! +'! 8(*18>! 234<!(>8#?)! @8#P#P%U%P!$+&! @&+^%(*%J%8P(+1'*! (J8'=%)! 8'P! 8))1?#'=! *J8*! @&%?#1?)! $+>>+V!J%!) 8?%! %)(8>8*#+'!*&%'P!8)!?%P#(8>!@&%?#1?)K

/UJ#Y#*!,"-./:22H!@8=%)!",Ä:25!8'P!",Ä:2\
/UJ#Y#*!,"-./:22:ZBH!@8=%!\;

ORA Position: ĀÀ !&%(+??%'*)!Q4K<[]!?#>>#+'!R&%G#)%P!/&&8*8!8?+1'*S!$+&!67K23

ĀÀ T)! 1)%! +$! 234;! 8(*18>H!8P^1)*%P!&%(+&P%P!U@%')%8'P! ! *J%! Berkeley I%8>*J(8&%N+&1?T)! 98>#$+&'#@%(#$#?!%P#(8>%)(8>8*#+'!8*%) &%)1>*)#'! 8'! ĀÀ ! 67!%)*#?8*%K

/UJ#Y#*!ĀÀ :4\H!@!23
/UJ#Y#*!ĀÀ :4\:/H!@!;

Note: ORA's! &%01%)*$+&67! 2345!J8)! Y%%'!1@P8*%P!+! &%$>%(*J8'=%)! @&+G#P#'! *J%!/&&8*8!$+&#'K! ORA's original request was $1.361 million.

Settlement: B>%8)%!&%$%&!*+!/UJ#Y#*! H!@8=%! :OH!)%(*#+'!b9+?@%')%)!U!U@%! ,%**>%?%'*! =&%%?%'*!6%&?)!Y%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'P! Ā$$#(%!+$!Ä8*%@8A%&! PG+(8*%)K

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
D8Y+&	3	3	3	3
C+'D8Y+&	3	3	3	3
C+')*8'P8&P	4H]\O	4H<[]	:4O;	4H<[]
TOTAL	**1,579**	**1,385**	**-194**	**1,385**

CHAPTER 2A18-a9

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:22
Area: COMPENSATION, HEALTH, & WELFARE
Witness: Ä+Y#')+'H!"%YY#%!,K

NONSHARED O&M

Subject: Z/DN Ä/!X/C/NF6,:DFN/!FC,LÀ C9/
Workpaper: 4BX333K335

SDG&E Position: ,"-./! &%01%)*)Q3K\O3?#>>#+'$+&!67! 2345!$+&!'J%!8(*#G#*#%#)! *J#)! work! =&+1@! 1)#'=! 8! zero:Y8)%P! $+&%(8)*K!"-./! @&+G#P%%?@>+A%%)V#*J! Y8)#(! >#$%! #')1&8'(%! (+G%&8=%%018>!*+! +'%! *#?%)! 8"18>! @8A!R8)%!)8>8&A!@1)! F9BH! #$! 8@@>#(8SK!%+G%&8=%%)! 8P^1)*%P%8(J! A%8&!+! &%$>%#'(&%8)%)! +&!P%(&%8)%#! %?@>+A%%@8A!6!J%!@&%?#1?@%&Q4H333+$!(+G%&8=%%)! Y8)%P!+'! *J%!8(*18>!234;! &8*%K!!B&+^%(*%P!2345!(+)*)!8&%!8P^1)*%P!$+&!V8=%!8'P!J!%%)!8(*8*#+'K

/UJ#Y#*!,"-./:22H!@!",Ä:2[
/UJ#Y#*!,"-./:22:ZBH!@!O5

ORA Position: ĀÀ !&%(+??%'P)!Q3K[2\!?#>>#+'!R&%G#)%P!/&&8*8!8?+1'*S!$+&!67!K23

ĀÀ ! analyzed! *J%!J#)*+&#(8%U@%')%)!+&!Y+*J! (+?@8'#%)! 8'P! P+%)!' +*! P#)@%! *J%?! +&! *J%! @&+@+)%P!)(8>8*#+'! 8*%)K!ĀÀ T)! 1)%! +$! 234;! 8(*18>!H! 8P^1)*%P! &%(+&P%P!%U@%')%!&%)1>*)!#'!8'!ĀÀ !67!%)*#?8*%K

/UJ#Y#*!ĀÀ :4\H!@!22
/UJ#Y#*!ĀÀ :4\:/H!@!]

Note: ORA's! &%01%)*$+&!67! 2345!J8)! Y%%'!1@P8*%P!+! &%$>%(*J8'=%)! @&+G%P!#'! *J%!/&&8*8!$#>#'K! ORA's original request was $0.733 million.

Settlement: B>%8)%!&%$%&!*+!/UJ#Y#*! H!@8=%)! :[!*+! :OH!)%(*#+'!b9+#@!%J@%')%)b!+$! *J%!,%**>%?%'*! =&%%?%'*!6%&?)!Y%*V%%'!,8'!"#%=+!-8)!.!/>%(!&#?@8'A! 8'P!Ā$$#(%!+$!Ā8*%@8A%&! PG+(8*%)K

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
D8Y+&	3	3	3	3
C+'D8Y+&	3	3	3	3
C+')*8'P8&P	\O3	[2\	<\	[2\
TOTAL	**790**	**827**	**37**	**827**

CHAPTER 2A18-a10

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:22
Area: COMPENSATION, HEALTH, & WELFARE
Witness: Ä+Y#')+'H!"%YY#%!,K

NONSHARED O&M

Subject: Z/DN Ä/!X/C/NF6,: "."!FC,LÄ C9/
Workpaper: 4BX333K33\

SDG&E Position: ,"-./! &%01%)*)Q3K3O<?!#>>#+'$+&!67! 2345!$+&!*J%!8(*#G#*#%#)! *J#)! work! =&+1@! 1)#'=! 8! zero:Y8)%P! $+&%(8)*K!"-./! @&+G#P%%!@>+A%%)!#*J! Y8)#(! ((#P%'*8>! "%8*J! 8'P! "#)?%?Y%&?%'*! #)1&8'(%! (+G%&8=%%!018>! *+! +'%! *#?%)! 8"18>! @8A! RY8)%)!8>8&A@>1)!F9BH! #$!3@@>#(8Y>%%!3K%&8=%#)! 8P^1)*%P!%8(J! A%8&!+! &%$>%(*! #'(&%8)%)!+&! P%(&%8)%)#! %?@>+A%%@!BAK!."! #)1&8'(%! @&+G#P!%%!8! >%G%! +$! @&+*%(*#8'P! 8PP#*#+'8>%(1&#*A+! %?@>+A%%)!P! *J%#8!3?#*%)#'! *J%!%G%'*+$!8! *&8=#(!8((#P%'*K

/UJ#Y#*!,"-./:22H!@!",Ä:2[
/UJ#Y#*!,"-./:22:ZBH!@![2

ORA Position: ĀÀ !&%(+??%'P)!Q3K3[5!?#>>#+'!R&%G#)%P!/&&8*8!8?+1'*S!$+&!67!23

ĀÀ ! analyzed! *J%! J#)*+&#(8>%U@%')%)8'P! P+%)! '+*! P#)@1*%%U%?! +&! *J%! @&+@+)%%P!(8>8*#+'!&8*%)K!ĀÀ T)! 1)%! +$! 234;! 8(*18>H8P^1)*%P8%(+&P%P%U@%')%! &%)1>*)!#'!8'!ĀÀ !67!%)*#?8*%K

/UJ#Y#*!ĀÀ :4\H!@!22
/UJ#Y#*!ĀÀ :4\:/H!@!]

Note: ORA's! &%01%)*!$+&!67 2345!J8)! Y%%'!1@P8*%P!+! &%$>%(!8'=%)! @&+G#P%%!#'! *J%!/&&8*8!$#>#'K! ORA's original request was $0.077 million).

Settlement: B>%8)%!&%$%&!*+!/UJ#Y#*! H!@8=%)! :[!*+! :OH!)%(*#+'!b9+#@%U@%')%)b!+$! *J%!,%**>%?%'*! =&%%?%'*!6%&?)!Y%*V%%'!,8'!"#%=+!-8)!.!/>%(!8&#(@8'A! 8'P!Ā$$#(%!+$!Ä8*%@8A%&! PG+(8*%)K

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
D8Y+&	3	3	3	3
C+'D8Y+&	3	3	3	3
C+')*8'P8&P	O<	[5	:\	[5
TOTAL	**93**	**86**	**-7**	**86**

CHAPTER 2A18-a11

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:22
Area: COMPENSATION, HEALTH, & WELFARE
Witness: Ä+Y#')+'H!"%YY#%!,K

NONSHARED O&M

Subject: RETIREMENT BENEFITS-SUPPLEMENTAL PENSION
Workpaper: 4BX333K344

SDG&E Position: ,"-./! &%01%)*)Q<K<53?#>>#+'$+&!67! 2345!$+&!'J%!8(*#G#*#%#)! *J#)! work! =&+1@!
1)#'=! 8! zero:Y8)%P!$+&%(8)*K!"-./! +$$%&)!V+!)1@@>%?%'*8&!J%(1*#G%!%'%$#*!#'! &%G%'1%!
,1@@>%?%'*8&!J%(1*#G%!Ä%*#&%?%'*!B>8'H!VJ#(J! (+G%&)!8!)?8>>!'1 ?Y%&!+$!)%'#+&!
%U%(1*#G%)!8!P! *J%! 98)J! X8>8'(%! Ä%)*+&8*#+'!B>8'K! 6J%! 98)J! X8>8'(%!
Ä%)*+&8*#+'!B>8'! &%)*+&%)!Y%'%$#*)!$+&!%?@>+A%%)!U+)%! %8&'#'=)! +&! Y%'%$#*)!
%U(%%P!J%! >#?#*8*#+')!%)*8Y>#)J%P!A! *J%! /?@>+A%%!Ä%*#&%?%'*8'P! F'(+?%!
,%(1&#*A!(*K! 6J%!@>8'!? %&%>&%)*+&%)!Y%'%$#*)!U8*! V+1>P!+*J%&V#)%!Y%!>+)*!P1%!
*+!) *8*1*+&A!+#?#*)!'P%&!Y&+8P!Y8)%P!&%*#&%?%'*!@>8'K!D+)*! $+&%(8)*)! &%@&%)%'*!
J%!@&+^%(%!%'%$#*!8A?%'*K!)! V#*J!+*J%&!(+'*#'=%'*! (8)J! $>+V)H!J%!8?+1'*!
8'P! *#?#'=! +$!$1*1&%!Y%'%$#*!8A?%'*)! 8&%!Y8)%P!+'! 8(*18&#8>8))1?@*#+')!) 1(J!
8)!*J%!>1?@!)1?!&8*%H!$1*1&%!)8>8&A!#'(&%8)%)H!8'P!?+&!%'%$#*!8A?%'*!&8*%)K

/UJ#Y#*!,"-./:22H!@8=%)!",Ä:<3!8'P!",Ä:<4

ORA Position: ORA recommends zero for TY 2016.

ĀÀ ! +@@+)%)!U%! #'(>1)#+'! +$! 8'A!) 1@@>%?%'*8&!J%(1*#G%!%'%$#* #'! &%G%'1%!
&%01#&%?%'*!K!6J%!8?+1'*! (+'*&#Y1*%P!+'! *J%!@%')#+'!@>8'!YA!8*%@8A%&!%'%$#*!+'!
@&+G#P%!$#(#%'*&%*#&%?%'*!+=&8?!Y%'%$#*)!8'P! P+%)! '+*! ' %?! *+! Y%!$1&*J%&!
)1@@>%?%'*%!P! %'J8'(%P! *+! @&+G#P%!G%'J#=J%&&%*#&%?%'*!Y%'%$#*)!8'P! *+!
)1@@+&*!8!J#=J>A!%'J8'(%P!&%*#&%?%'*!)8>8&AK

/UJ#Y#*!ĀÀ :4\H!@!2]

Note: PP#*#+'8>!,"-./!&%$%&%'(%a!!/UJ#Y#*!,"-./:22:ZBH!@!423

Settlement: B>%8)%!&%$%&!*+!/UJ#Y#*! H!@8=%! :OH!)%(*#+'!b9+?@%')!%)%)!U!U8@%!
,%**>%?%'*! =&%%?%'*!6%&?)!Y%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'P!
Ā$$#(%!+$!Ä8*%@8A%&! PG+(8*%)K

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
D8Y+&	3	3	3	3
C+'D8Y+&	3	3	3	3
C+')*8'P8&P	<H<53	3	:<H<53	4H5[3
TOTAL	**3,360**	**0**	**-3,360**	**1,680**

CHAPTER 2A18-a12

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:22
Area: COMPENSATION, HEALTH, & WELFARE
Witness: Ä+Y#')+'H!"%YY#%!,K

NONSHARED O&M

Subject: RETIREMENT BENEFITS-NON-QUALIFIED RETIREMENT SAVINGS PLAN
Workpaper: 4BX333K32<

SDG&E Position: ,"-./!&%01%)*)!Q3K2\<!?#>>#+'!$+&!67!2345K

6J%! '+'018>#$#%P&%*#&%?%)'8G#'=)! @>8'H+&!P%$%&&%+P!@%')8*#+'! @>8'H8>>+V)! @&%8U!(+'*&#Y1*#+')!$+&!%?@>+A%%)!Y^%(*!+! PÀ,! (+?@%')8*#+'! 8'P! (+'*&#Y1*#+'! >#?#%)! 9+?@8'A! ? 8*(J#'=! (+'*&#Y1*#+')!1'P%&!*J%!@>8'!8&%#P%'#(8>!+! 9 +?@8'A! ?8*(J#'=!(+'*&#Y1*#+')!1'P%&!*J%!Ä,BK

/UJ#Y#*!,"-./:22H!B!",Ä:<3

ORA Position: ĀÀ ! &%(+??%'P)! *J8*! *J%! 9+??#))#+'! '+*! 8>>+V8'A! (+)*)! +$! *J%!C+'018>#$#%P! ,8G#'=)! B>8'! *+! Y%!#'(>1P%P#'! 67! %U@%')%)!1)%P! *+! P%G%>+@%! &%G%'1%! &%01#&%?%'ĀÀ ! #! +@@+)%P+! J8G#'=! &8*%@8A%&%8&!J%! (+)*) ! +$! Y%'%$#*! @&+=&8?)#'! %U(%))!+$!%P%&8>#?#*)8'P! VJ#(J!)%&G%+! $1&*J%&J8'(%! Y%'%$#*)! *+! J#=J%&!(+?@%')8*%P! %?@>+A%%)!%%#*J%&!+?@8'A! J8)! P%?+')*&8*%P! *J8*! *J%)%!%'J8'(%P! Y%'%$#*)8&%!%(%))8&A! *+! 8**&8(*!8'P! &%*8#'skilled! %?@>+A%%)! '+&!) 1@@+&*%J%!&%8)+'8Y>%'%))+$!8*%@8A%&%P#'=! *J%!(+)*) ! 8))+(#8*%P!V#*J!)1@@>%?%'*8>!Y%'%$#*)!Y%A+'P!*&8P#*#+'8>!$1'P#'=!>%G#*%>#8'P!K>#?

/UJ#Y#*!ĀÀ :4\H!@8=%)!2;!8'P!2]

Settlement: B>%8)%!&%$%&!*+!/UJ#Y#*! H!@8=%! :OH!)%(*#+'!b9+?@%')8%)!U'!&%J%! ,%**>%?%'*! =&%%?%'*!6%&?)!Y%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'P! Ā$$#(%!+$!Ä8*%@8A%&! PG+(8*%)K

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
D8Y+&	3	3	3	3
C+'D8Y+&	3	3	3	3
C+')*8'P8&P	2\<	3	:2\<	4<\
TOTAL	**273**	**0**	**-273**	**137**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

19. SDG&E-24 (Exh 121) - HR, SAFETY, DISABILITY, & WORKERS COMP

a. O&M - NON-SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ĀÀ2(55 !555	@55B	FÀ:?3Ä
!ĀÀ2(55Q!555	@A5B	FÀ:?3

CHAPTER 2A19-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:2;
Area: BÀC!, D/67C!"E, FEGE67C!.!HĀÀI/Ä,!9ĀJK
Witness: /L=8&C!,8&8M!/N

NONSHARED O&M

Subject: ,8$%*A!H%>>'%))!.!"#)8O#>#*A!,%&P#(%)
Workpaper: 4BÀ332N333

SDG&E Position: ,"-./! &%01%)*)!Q5NRR2!#>>#+'!$+&!67! 2345!$+&! *M%!8LL#*#+'!+$! +'%! !L1)*&#8>! BA=#%'#)*B*! Q433C333! #'! 2345!#)! '%%L%L!$+&!#?@>%?%'*8*#+!$! Ä9! ! B8T8&L! 8))%))?%'*C! *&8#'#'=O8'L! &+>>+1*C!8&(! M8T8&L@&+*%(*#+8!! *M%%'M8'(%?%'*! +$! (1&&%'*! K1O>#(!, 8$%*A!K&+=&8?)N! 6M%! 8LL#*#+'8>!%?@>+A%%!! #'*%L%L! *+!)M8L+U!Ø8(W$#>8'! 8'*#(#@8*%L&%*#&%?%'*N! LL#*#+'8>!&%01%)!) 8&%!$+&! Ä9! B8T8&L!8))%))?%'*C! *&8#'#'=O8'L! &+>>+1*! 8'L! *M%%'M8'(%?%'*! +$! (1&&%'*K1O>#(! ,8$%*A!K&+=&8?)N

/XM#O#*!,"-./:2;C!@!Y

ORA Position: ĀÀ ! &%(+??%'L)! Q5N;R2! #>>#+$!+&67! 2345N!ĀÀ ! +@@+)%%!8*%@8A&%$1'L#'=! +$! *M#)!8LL#*#+'!+$! +'%! '%U! E'L1)*&#8>!BA=#%'#)*B*! Q433C333!#'! 2345N!6M%&%%!#)! '+! (%&*8#'*A!&%=8&L#'=!UM%'!*M%!(1&&%'*!E'L1)*&#8>!BA=#%'#)*B*! Q433C333!#'! 2345N

/XM#O#*!ĀÀ :4YC!@!5

Note: S! ,"-./! &%01%)*!$+&!67! 2345!M8)! O%%'!1@L8*%L*!+! &%$>%(!M8'=%)! @&+P#L%L!! *M%!&&8*8! $#>#!N!, "-./! &%L1(%)!*)!&%01%)!OA!Q5Z!! *+! Q<<N+C!)@&%8L#'=!M%!+&#=#'8&%01%)*!$!Q433!! +P%&!*M%!*M&%%:A%8&!-Ä9!(A(>%N

6M%!8?+1'*)! #'! *M%!$+>>+U#'=!8O>%&%$>%(!*>A! 8&%8)! UM%&%8! L#)8>>+U8'(%!M8)! O%%'! &%(+??%'L%L!OA!ĀÀ N

/XM#O#*!,"-./:22;C!@N!2

Settlement: K>%8)%!&%$%&!*+!/XM#O#*! C!@8=%! :YC!)%(*#+'![\+':,M8&%!%!]!@&%>8*%L^[! +$!*M%!,%*>%?%'*! =&%%?%'*!6%&?)!O%*U%%'!,8'!"#%=+!-8)!.!/&%(!9+?@8'A! 8'L!Ā$$#(%!+$!Ä8*%@8A%&! LP+(8*%)N

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
G8O+&	_42	Y42	:433	_42
\+'G8O+&	R;<	R;<	3	R;<
\+')*8'L8&L	3	3	3	3
TOTAL	**1,455**	**1,355**	**-100**	**1,455**

CHAPTER 2A19-a2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:2;
Area: BÀC!, D/67C!"E, FEGE67C!.!HĀÀI/Ä,!9ĀJK
Witness: /L=8&C!,8&8M!/N

NONSHARED O&M

Subject: BÀE,!6%(M'+>+=A!.!Ä%@+&*#'=
Workpaper: 4BÀ33ZN333

SDG&E Position: ,"-./! &%01%)*)Q3N_5_S ? #>>#+#! 67! 2345!$+&BÀE,! 6%(M'+>+=AB'L! Ä%@+&*#'=! which is $500,000 above the 2013 adjusted-recorded amount.

/XL#Y#*!,"-./:2;K!@!,//:4;

ORA Position: ĀÀ ! &%(+??%'U)! *L8*! , "-./! &1'! 8! @#>+@&+=&8?$+&!*L#)! ' %R!#%? $#&)*B'U! @&+T#U8%(+)*! Y%'%$#8'8>A)#)KY%$+&%?@>%?%'*#'=1(L! 8! (+) *>A@&+=&8?RL#(L! R+1>U?+&%!*L8'! U+1Y>%!-./ L)!) @%'O#'=(+?@8&%O'+! 8OW1)*%&%(+&O%&%4<! >%Q%>,) "-./! P8)! '+*! W1)*#$#%&O%@8A%&'O#'=! +$! *P#)! $1>>(+)*I! 6P1)! ĀÀ ! &%(+??%'O)! 43%! +$! *J#)! &%01%)*%P#'(&%?%'*8>(+)*H!+&!Q]3H333!*+! &1'! 8! @#>+*! @&+=&8?!$+&! *J%! IÀ! ,%>$! , %&G#(%!! Mobile! ((%))! @&+^%(*KU1)H! ĀÀ ! &%(+??%'P)!!Q]4[H333!$+&!IÀF,!6%(J'+>+=A!8'P!Ä%@+&*#'=!#'!#*7!!2345!-Ä9K

/UJ#Y#*!ĀÀ :4[H!@![

Note: *! , "-./! &%01%)*$+&!67! 2345!J8)! Y%%'!1@P8*%P+! &%$>%(J8'=%)! @&+G#P%#P!*J%!/&&8*8! $#>#K!,"-./! &%P1(%#*)!&%01%)*YA!Q<<<K! *+! Q45\ K,!) @&%8P#*=!%!+&#=#'8&!%01%)*!$!Q500K +G%&!*J%!*J&%%:A%8&!-Ä9!(A(>%K

/UJ#Y#*!,"-./:22;H!@K!<

Settlement: B>%8)%!&%$%&!*+!/UJ#Y#*! H!@8=%! :[H!)%(*#+'!bC+':,J8&%P%/UJ@%&%)%>8*%PSb! +$!*J%!,%**>%?%'*! =&%%?%'*!6%&?)!Y%*V%%'!,8'!"#%=+!-8)!.!/>%&%(!9+?@8'A! 8'P!Ā$$#(%!+$!Ä8*%@8A%&! PG+(8*%)K

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
D8Y+&	<;]	<;]	3	<;]
C+'D8Y+&	52<	4\<	:;]3	4\<
C+')*8'P8&P	3	3	3	3
TOTAL	**968**	**518**	**-450**	**518**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

19. SDG&E-24 (Exh 121) - HR, SAFETY, DISABILITY, & WORKERS COMP

b. O&M - SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ĀÀ2(55F?O;;!FII	@99B	FÀ:?&Ä
!ĀÀ2(55N?O;;!FII	@55B	FÀ:?&

CHAPTER 2A19-b1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:2;
Area: BÀC!, D/67C!"E, FEGE67C!.!HĀÀI/Ä,!9ĀJK
Witness: /L=8&C!,8&8M!/N

SHARED SERVICES O&M

Subject: ,8$%*A!Ā@%&8*#+')
Workpaper: 4PÀ33 :F,,M CC

SDG&E Position: ,"-./! &%01%)*%)$+&%(8*)!M2I;! ? #>>#+'$+&!,8$%*A! Ā @%&8*#+')!ZP#(P! #)! M4!
?#>>#+'!P#=P%&!*P8'!*P%!234<!8OW1)*%O:&%(+&O%O!>%>Q%>I+$!M4I;!?#

6P%! @&#?8&A+)*! O&#Q%&8*!&!*P#)! #(&%8)%! #)! *P%! S%L#(>%6!%(L'+>+=A! H&+=&8?K!
RL#(L! R#>>(!+)*! 8@@&+X#?8*%M4A!<5\!@%&8!%P#(>%$!+&!%01#@?%'*!#!)*8>>8*#+'!8!O!
&%@+&*#)=%&Q#(%!U)(&#@*#+')!! "-./! 8'*#(#@8*%)!P8*! [4N! Q%&#(>%)Z#>>1'O%&=+!
P#)!&8')#*#+'!$+&!8!*+*8>!+$!MN\\H333!R#'(>1O#'=!M;HX33!S!+8!*&8#'#'=TI

/VP#U#*!,"-./:2;H!@!,//:4\

ORA Position: ĀÀ ! &%(+??%'O)! *P8*!, "-./!)P+1>O!@&+Q#&8!%(!+)*! U%'%$#8!8>A)#! #'! #)! 234N!
-Ä9! +$!*P%!#@&+Q%?%'*)!8$%*A!Ā@%&8*#+'!Z8)! 8U>%!+! ?8J%! 1)#' =! *P%!%Z!
%(P'+>+=A ,"-./!)P+1>OB>)+!@&+Q#&8!%(!+$!P8!*P%!@#>+&8?! #'! 234X!Z8)!
)1((%))$1>I! 6P1)H!ĀÀ ! &%(+??%'O)! M4I;! ?#>>#+'$+&!,8$%*A!Ā@%&8*#+')! ZP#(P! #)!
MN\\H333!>%))!*P8'!,"-./L)!67!2345!$+&%(8)*!+$!M2I;!?#>>#+'I

/VP#U#*!ĀÀ :4\H!@!43

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :\H!)%(*#+'!Y/V@%')%)!#!ĀÀ!U)%(*#+'!
Y,P8&%O!/V@%')%)Y!+$!*P%!,%**>%?%'*! =&%%?%'*!6%&?)!U%*Z%%!,8-8)!
.!/>%(*&#(!9+?@8'A!8'O!Ā$$#(%!+$!Ä8*%@8A%&! OQ+(8*%)I

Proposed TY2016 Forecast (in thousands of 2013 dollars)

SDG&E	Labor	NLbr	NSE	Total
2433:324;I333	\;\	4HX4N	3	2H<5[
Total	**848**	**1,519**	**0**	**2,367**

ORA	Labor	NLbr	NSE	Total
2433:324;I333	\;\	X<4	3	4H<[N
Total	**848**	**531**	**0**	**1,379**

Difference	Labor	NLbr	NSE	Total
2433:324;I333	3	:N\\	3	:N\\
Total	**0**	**-988**	**0**	**-988**

Settlement	Labor	NLbr	NSE	Total
1HR00A-USS.ALL	**848**	**1,519**	**0**	**2,367**
Total	**848**	**1,519**	**0**	**2,367**

CHAPTER 2A19-b2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:2;
Area: BÀC!, D/67C!"E, FEGE67C!.!HĀÀI/Ä,!9ĀJK
Witness: /L=8&C!,8&8M!/N

SHARED SERVICES O&M

Subject: F1)#'%))!K8&*'%&!.!G8O+&!Ä%>8*#+')
Workpaper: 4PÀ33E:F,,M CC

SDG&E Position: ,"-./! &%01%)*)!M4I<22!?#>>#+'!$+&!67! 2345!$+&!E1)#'%))! H8&*'%&!8'U! C8Y+&! Ä%>8*#+')M

,"-./! &%01%)*)!8'! 8UU#*#+'8%?@>+A%&!L#)!U%@8&*?%*!! [&%@>8(%!! (1&&%'*! Labor Relations Advisor whose retirement date is unknown." *

/XL#N#*!,"-./:2;K!@!,//:4R
ĀÀ C:,"-./:"Ä:334:CIC

ORA Position: ĀÀ ! +@@+)%)!L#)! ' %V! Y6/! 8'P! &%(+??%'P)! Q4M22! #>>#+'!! 2345!VL#(L! #)! Q433K333!%))! *L8'! , "-./ \)! &%01%)*MĀÀ !)*8*%)! *L8*! VL%'! *L%! (1 &&%'*! %?@>+A%&%%*#&%&!P! *L8*! @)#*#+'!+@%')K!L%'! *L%!1*#>#*%&! L#&%!L%!%V! C8N+&! Ä%>8*#+')!PT#)+&M!Until! *L%'K!L8T#'=! *V+! %?@>+A%%)!%'*#8>>A!P+#'=! *L%!)8?%! job is unnecessary and unreasonable cost to ratepayers.

/XL#N#*!ĀÀ :4RK!@@!44:42

Note: *! , "-./! &%01%)*!$+&!67! 2345!L8)! N%%'!1@P8*%P!+! &%$>%(!*8'=%)! @&+T#P%#P!*L%!/&&8*8! $#>#!M4!"-./! &%P1(%#*)!&%01%)!NA!Q5SK! *+! Q<<MK,!) @&%8P#"=!L%!+&#=#'8&%01%)*!$!Q100K +T%&!*L%!*L&%%:A%8&!-Ä9!(A(>%M

6L%! 8?+1'*)! #'! *L%! $+>>+V#'=!8N>%&%$>%(*!>A! 8&%8)! VL%&%8! P#)8>>+V8'(%!L8)! N%%'! &%(+??%'P%P!NA!ĀÀ M

/XL#N#*!,"-./:22;K!@M!O

Settlement: H>%8)%!&%$%&!*+!/XL#N#*! K!@8=%! :RK!)%(*#+'!]/X@%')%)!M4!P!ĀÀ 1N)%(*#+'!],L8&%P!/X@%')%)]!+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!N%*V%!%'%!8+!-8)! .!/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PT+(8*%)M

CHAPTER 2A19-b2

Proposed TY2016 Forecast (in thousands of 2013 dollars)

SDG&E	Labor	NLbr	NSE	Total
2433:32\;I333	N[5	X\	3	4H3<;
Total	**976**	**58**	**0**	**1,034**

ORA	Labor	NLbr	NSE	Total
2433:32\;I333	\[5	X\	3	N<;
Total	**876**	**58**	**0**	**934**

Difference	Labor	NLbr	NSE	Total
2433:32\;I333	:433	3	3	:433
Total	**-100**	**0**	**0**	**-100**

Settlement	Labor	NLbr	NSE	Total
1HR00B-USS.ALL	876	58	0	934
Total	**876**	**58**	**0**	**934**

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

20. SDG&E-25-R (Exh 259) - REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT REL

a. O&M - NON-SHARED

Workpaper	ORA vs. SDG&E (2016)	Reference
Ä!ĀÀF=55 !555	@S59:B	F 5?3Ä
!ĀÀF=55Q!555	@M B	F 5?3
P!ĀÀF=5ÀA!555	@SLP:B	F 5?3P

CHAPTER 2A20-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:2V:Ä
Area: Ä/-! MM CÀ,E!9ĀB6ÀĀII/ÀE!MCB B9/E!I/- I!.!/K6!Ä/I
Witness: "%&%?%&K!O%"%*L!IM

NONSHARED O&M

Subject:))%*!8'T!H&+W%(*! ((+1'*#'=
Workpaper: 4 -332M333

SDG&E Position: 6L#)! Z+&J! =&+1@(!+')#)*)! +$! *Z+! &%T1(*#+')!1'&%>8*%T!+! ((+1'* #'=! Ā@%&8*#+Q! O%8>)! 8'U! / '*%&*8#'?%'*! RD./T! 8'O! 91)*+?%&! "%@+)#*)! RWorking! 9 8) JS! ,"-./! P#P!'+*!) @%(#$#(8>$+&!%(8)*!M&E! 8)! 8! >#'%#*%?!%U@%')%#'! *J#)! 8*%! case;! 8*J%&!HM&E! %U@%')%)!8&%!%?Y%PP%P!#'! #*)! 2345!&%G%'1%&!%01#&%?%'*! $+&%(8)K! M&E! %U@%')%)!8&%!^+Y:&%>8*%P!%U@%')%)#(>1P%! *&8G%>?!%8>)H!8'P! +*J%&! %U@%')%)!8))+(#8*%P! V#*J! %)*8Y>#)J#'=H!? 8#'*8#'#'=! 8'P! %'J8'(#'=! Y1)#'%))! &%>8*#+')J#@J!B*! @&+G#P!%8>1%!back! *+! 1*#>#*A1)*+?%&)K!! 91)*+?%&! "%@+)#*)!8&%%U(>1P%8)! 8! working! (8)J! #*%?!Y%(81)%!*J%!1*#>#*@!8A)!#'*%&%)8!*! *J%! N%P%&8Ä!%)%&G%@!Y>#)J%P!@&#?%!+' :$#'8'(#8>! <:?+'*J! (+??% &(#8>!@8@%&! &8*%! 6J#)! *&%8*?%'*!#! (+')#)*%'*! V#*J! ,*8'P8&P! B&8(*#(%L :45!VJ%&%Y!#'*%&%)*! bearing accounts are excluded from working cash.

/UL#V#*!,"-./:2QK!@!OI":4Q
/UL#V#*!,"-./:<3K!@!I,C:42

ORA Position: ĀÀ ! @&+@+)%8)!&%T1(*#+'!+$!S<M3NB!#>>#+*!+! *L#)!R+&J!=&+1@8!(+?Y#'8*#+'! +$!8! M3IXN2!#>>#+'! &%O1(*#+'!$+&! D%8>)! 8'O! / '*%&*8#'?%'*! 8'O! 8! M2I; \!?#>>#+'! &%O1(*#+'$+&!91)*+?%&! "%@+)#*)I! ĀÀ ! &%(+??%'O)! &%O1(#'=!67! %V@%')%)!UA! MXN4H53;#R 234<!O+>>8&)U8)%O! +'! 234<!&%(+&O%O!+)*)H! 8)! 8! @&+VA!$+&!*P%! 8?+1'*! +$! D%8>)! 8'O! /'*%&*8#'?%'*! %V@%')%)!?U%OO%O#'! ,"-./ L)! 67 $+&%(8)! ! ĀÀ !)*8*%)!*P8*! , "-./! P8)! ' +*! O%?+')*&8*%O!*P8*! *P%!?%8>)! 8'O! %'*%&*8#'?%'*!V@%')%)! %&Q%! 1)%$1>U1)#'%)) :&%>8*%@!1&@+)%!ĀÀ ! @&+@+)%)! 8! M2I;\3! ?#>>#+'!&%O1(*#+'!*+! ,"-./[)! Ä%S%'1%!Ä%01#&%?%'*$+&! 91)*+?%&! "%@+)#*G! ĀÀ ! &%(+??%'D)! *O8*!*O%!*&%8*?%'*!O%!9+??#))#+'! 8D+@*%D#'! #*)! "G4;:3R:3<2!$+&!91)*+?%&! "%@+)#*)!T%!%N*%'D%D!+! , "-./! #'! *O#)!-Ä9G! RĀÀ @+)#*#+'!(+'*#'1%O!#'!E+*%T

Note: ĀÀ ! @+)#*#+'!+'*#'1%UQ! ĀÀ ! &%(+??%'U)! *L8*!*L%!9+??#))#+'! *&%8*9 1)*+?%&!" %@+)#*8)! 8!)+1&(%!+$!>+'=:*%&?!U%Y*8'U! &%U1(%!*L%!&%T%'1%&%01#&%?%'*$+&!91)*+?%&! "%@+)#*)!YA! #?@1*#'=$#'8'(#'=! (+)*)! Y8)%U!+-'!)L+&*:*%&?!#'*%&%)8*%)M! 6L%!ĀÀ ! 8UZ1)*?%'*!+$!M<I3\N! ?#>>#+#)! 8! (+?U#'8*#+'! +$!8! M3IXN2!?#>>#+&%O1(*#+$+&!D%8>)! 8'O! /'*%&*8#'?%'*! 8'O! M2I;\3! ?#>>#+&%O1(*#+$+&91)*+?%&! "%@+)#*)I! M3I34[!?#>>#+#)! 1'8 ((+1'*%O! $+&8'O! ?8A! U%O1%!+! 8!(8>(1>8*#+'!%&&+&I

/VP#U#*!ĀÀ :4NH!@!4;
/VP#U#*!ĀÀ :22H!@!2

Settlement: F>%8)%!&%$%&!*+!/VP#U#*! H!@8=%! :\H!)%(*#+'!YD%8>)!8#'O!%'*%&%!8'O! :NH! section "Working Cash Issues", of the Settlement Agreement Terms between ,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PG*%(8K

CHAPTER 2A20-a1

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
C8Y+&	2K;55	2K;55	3	2K;55
G+'C8Y+&	NB	NB	3	NB
G+')*8'U8&U	3	:<K3NB	:<K3NB	:<K3NB
TOTAL	**2,555**	**-534**	**-3,089**	**-534**

CHAPTER 2A20-a2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:2V:Ä
Area: Ä/-! MM CÀ,E!9ĀB6ÀĀII/ÀE!MCB B9/E!I/- I!.!/K6!Ä/I
Witness: "%&%?%&K!O%"%*L!IM

NONSHARED O&M

Subject: -Ä9!!Ä%T%'1%!Ä%01#&%?%'*)!8'U!Ä8*%)W '8>A)#)
Workpaper: 4 -33[I333

SDG&E Position: ,"-./!&%01%)*)!M<I;\[!?#>>#+'!$+&!67!2345I

6P%!Ä%=1>8*+&A!$$8#&)!%@8&*?%'*!@&#?8&#>A!%)! 8! $#Q%%8&!P#)*+&#(8>8Q%&8=%$! 233N:234<!(+)*)! *+! $+&%(8)*!P%!67! 2345H!%V(%@$!&!*P+)%!8&%8!) ZP%&%$!Q%%8! P#)*+&AZ8)! ' +*! 8Q8#>8U>%!%!*+! &%organizations! #'! 2343!V#*J#'! *J%!Ä%=1>8*+&A! $$8#&)! D%=#)>8*#G%!A)#)! 8&%8K!J%! J#)*+&#(8>8#G%%8&!@&#+P&%@&%)%'8)! &%8)+'8Y>%!1)#'%))! (A(>%!#'! Ä%=1>8*+&A!$$8#&)!Y%(81)%!#'! (8@*1&%)!*J%!peaks! # ! Ä%=1>8*+&A!$$8#&)(+)*)! &%>8*%@!&#?8&#>A!J%!-Ä9! 8'P! *J%!G8>>%A#)! '+' :-Ä9 A%8&)K

/UL#V#*!,"-./:2Q:ÀK!@!OI":Q

ORA Position: ĀÀ !&%(+??%'T)!S<M22Q!?#>>#+'!$+&!67!2345M

D'! #)! $+&%(8)*! +$! 2345!%U@%')%)K!,"-./! &%$>%(*)!…)%G%'! 8PP#*#+'8>! %(+'+?#(W&8*%)B'8>A)*)…*+! 8PP&%))!*J%!#'(&%?%'*8>!work! load…"! ! #'! *J%!_-Ä9H Ä%G%'1%!Ä%01#&%?%'*)!8'P! Ä8*%)W '8>A)#)!) %(*#+'! +$! , "-./ T)! Ä%=1>8*+&A! $$8#&%@8&*?%'*K!(+&P#'=! *+! #*)! workpapers,! , "-./! $+&%(8)*)!8PP#'=! *J%)%!)%G%'! %V!N1>>6#?%!/ 01#G8>%'*)!RN6/)S!#'! 234;! *+! #*)!Y8)%!$+&%(8)*! +$!2]!N6/)H! $+&!8! *+*8+$!<2!N6/)! $+&!%8(J! A%8&!$&+?! 234;:2345 K! 6J%! \!'%V! N6/)! 8&%! $+&%(8)*%P!+! (+)*! Q] 33H333#'! '+' :)J8&%P!8Y+&!%U@%')%)@%&!%8&K! P! &%)@+')%! *+! P#)(+G%&A!H!-./! (+'$#&?%P!*J8*! *J%! \!#'(&%?%'*8>!@+)#*#+')!J8P! Y%%'!J#&%P! YA!*J%!4)*! Quarter! +$!234; K!,"-./! 8>)+!#'P#(8*%P!J8*! *J%!$#'8>!234;!J%8P(+1'*! "…V8)! &%P1(%P!$&+?! <2!*+! 2[! P1&#'=!*J%! A%8&!P1%!*+! attrition…"! 8'P! *J8*! #! %U@%(*)!*+!$#>>!*J+)%!@+)#*#+')!#'!234]K!R(+'*#'1%P!#'!O!S%!Y%>

Note: ĀÀ ! @+)#*#+'!(+'*#'1%Pa! ! X8)%P! +'! , "-./ T)! $+&%(8)*!*J8*! *J%! \!' %V! N6/! (+)*! 8! *+*8>!+$! Q]33H333!H!*J%!8G%&8=%(+)*! 8?+1'*)! *+! Q!4H;<3!@%&!%8&$+&!%8(J! ' %V!N6/K! XA! 8@@>A#'=!8*! 8G%&8=%(+!)*! *+! *J%!$+1&!G8(8'*! @+)#*#+')!H!ĀÀ ! %)*#?8*%)!*J8*! $#>>#'=!J%!$+1&!G8(8'(#%)! V#>>! (+)*!Q2[5H333!R>8Y+&SK

ĀÀ T)! 67! $+&%(8)*!#)! P%&#G%%!A!8PP#'=!*J%!#'(&%?%'*8>!Q2[5H333!*+! *J%!234;! &%(+&P%$!#=1&%! +$!Q2HO<OH333!*+!8&&#G%!8*!#*)!%)*#?8*%!+$!Q<H22]H333K!

/UJ#Y#*!ĀÀ :4OH!@@!]:5

Settlement: B>%8)%!&%$%&!*+!/UJ#Y#*! H!@8=%! :[H!)%(*#+'!bC+':,J8&%P!%/UR@%'=K! $$8#&)H! D%=8>H!N#'8'(%H!%*(Sb!+$!*J%!,%**>%?%'*! =&%%?%'*!6%&?!)%!8'!%%%b' -8)!.!/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PG+(8*%)K

CHAPTER 2A20-a2

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
C8Y+&	2K5B;	2K;<2	:252	2KV5<
G+'C8Y+&	[N<	[N<	3	[N<
E+')*8'O8&O	3	3	3	3
TOTAL	**3,487**	**3,225**	**-262**	**3,356**

CHAPTER 2A20-a3

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:2V:Ä
Area: Ä/-! MM CÀ,E!9ĀB6ÀĀII/ÀE!MCB B9/E!I/- I!.!/K6!Ä/I
Witness: "%&%?%&K!O%"%*L!IM

NONSHARED O&M

Subject: 9>8#?)!H8A?%'*)!.!Ä%(+[%&A!9+)*)
Workpaper: 4 -34QM333

SDG&E Position: ,"-./! &%01%)*)!S;M<2<!! ? #>>#+$!+&!67! 2345!Y8)%P!+'! 8P^1)*?%'*)! *+! @&#+&!%8&! &%(+&P%(!8#?)! @8A?%'*)!&%(+G%&#%!J@%')%!P#)(+G%&%!5!*%&$##'=!+$!*J#)! -Ä9! 8@@>#(8*#+'K

/UL#V#*!,"-./:2Q:ÀK!@!OI":2B

ORA Position: ĀÀ !@&+@+)%)!M2I\\;!?#>>#+'!$+&!67!2345I

,"-./L)! O8*8!) P+Z)! *P8*! *P%!%V@%')%)!#'! 233N!8'O! 2343!Z%&%!P#=P%&!P8'! #'! A%8&)!2344:234; I! E%=#"#'=! #'! 2344K!,"-./! L8)! ? 8'8=%U! #*)! (>8#?)! %X@%')%)! ?+&%!%$$%(*#T%#'!A(+'*&8)*! *+! 233B!8'U! 2343M!ĀÀ ! %X@%(*)!"-. /! *+! (+'*#'1%! *L#)! %$$%(*#T%!8'8=%?%'*! +$!*L%)%!%X@%')%)!K'U! *L%&%$+&%!(?%'U)! 8! *%)*! A%8&!+&%(8)*!+$!M2I\\;! ? #>>#+'!U8)%O!+'! 8! $+1&A%8&!Q%&8=%!$!*P%!%V@%')%)!+?! 2344:234; I! ,"-./L)! $+&%(8)*!+$! M, I<2<!? #>>#+'!#)! U8)%O! +'! 8! $#%!A%8! R233N:234<T!8Q%&8=%!+$!%V@%')%)I

/VP#U#*!ĀÀ :4NH!@!43

Note: *! SDG&E's! &%01%)*!$+&!67! 2345!J8)! Y%%'!8P^1)*%P!YA! ($469KS!*+! Q<K[];! ? #>>#+#'! &%Y1**8>! *%)*#?+'AK!

9+&&%(*#+'Y8)%P!+'! 8P^1)*?%'*)! *+! @&#+&!%8&!&%(+&P%(!8#?)! @8A?%'*) W&%(+G%&#%!J@%')%! P#)(+G%&%!5!*%&$#>#'=!$!*J#)! - Ä9! 8@@>#(8*#6'J%!(+&&%(*%#P$+&?8*#+'#)! &%$>%(*%#P!,"-./! &%)@+')%!*+!P8*8!&%01%)*!N/ :32:22K

Exhibit SDG&E-225, p. KJD-2

Settlement: B>%8)%!&%$%&!*+!/UJ#Y#*! H!@8=%! :[H!)%(*#+'!bC+':,J8&%P!/UJ@%'=K! $$8#&)H! D%=8>H!N#'8'(%H!%*(Sb!+$!*J%!,%**>%?%'*! =&%%?%'*!6%&?!)!8'%#%%%' -8)!.!/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä8*%@8A%&! PG+(8*%)K

Proposed TY2016 Forecast (in thousands of 2013 dollars)

Expense Type	SDG&E	ORA	Difference	Settlement
D8Y+&	3	3	3	3
C+'D8Y+&	;H<2<	2H[[;	:4H;<O	<H533
C+')*8'P8&P	3	3	3	3
TOTAL	**4,323**	**2,884**	**-1,439**	**3,600**

Chapter 2 - ORA vs. SDG&E

Part B - Capital-Related Costs

1. SDG&E-29-R (Exh 247) - TAXES

Issue #	Subject	Reference
À!Ã;<=>" :!555	-<7G'II%/<#%0<H8U%<9J%"#Z89U8	+F@)<@
+E%ÃÀ !"+TE??+	Ä8W8GG8J%/<#8U	+F@)<+

CHAPTER 2B1-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:2B:Ä
Area: 6 K/,
Witness: Ä%%S%)E!Ä8=8'!-G
Subject: H8A&+>>!68N!Ä8*%)!8'D!/N@%')%

Issue Description: H8A&+>>!68N!Ä8*%)!8'D!/N@%')%

SDG&E Position: SDG&E uses composite payroll tax rate of 6.89% for TY 2016.

6J%!,"-./! @8A&+>>!8U!$+&%(8)*)!B&%!Y8)%P!+'! 8! (+?@+)#*%&8*%1)# =! *J%! ? +) *! (1&&%'*!8G8#>8Y>%!*8U!&8*%)K

! (+?@8'AV#P%!(+?@+)#*%!*8U! &8*%!V8)! (+?@1*%P!Y8)%P! +'! *+*8>!$+&%(8)*%P! @8A&+>>!8U%)P#G#P%!V8)! *+*8>$+&%(8)*%P!V8=%)K!6J%!(+?@+)#*%@8A&+>>!8U!&8*%)$+&! %8(J! A%8&!V8)! 8@@>#%P!>8Y+&!P+>>8&!@@>#(8Y>%!J#)! $#>#! *+! P%*%&?#'%J%! %?@>+A%&T)!@8A&+>>!*8U!%U@%')%K

Exhibit SDG&E-29_R, pp RGR-1 and RGR-2

6J%!,"-./! @+)#*#+'J8)! Y%%'!1@P8*%P!B<!%8)%&%$%&!! *J%!L@P8*%6%)*#?+'A! +$! ,"-./!8'P!,+98>-8)!$#>%P!+'! 1=1)*!4\H!234]K

ORA Position: ORA recommends payroll tax rate of 6.81% for TY 2016.

ĀÀ ! '+*%)! *J8*! ,%?@&T)! (8>(1>8*#+'!+$! *J%! (+?@+)#*%!@8A&+>>!8U! 8@@>#%P!! @8A&+>>!V8=%!Y8)%! %)*#?8*%!+#?#*)8((+&P#'=! *+! *J%! 234;! " 18>!Ä%@+&#$!*J%! X+8&P!+$!6&1)*%%)!+$!*J%!N%P%&8&!>P =%! 8'P! ,1&G#G+&!T)1&8'(%!RbĀ ,"FbS!8'P! N%P%&8#}8Y#>#*A!)1&8'(%! 6&1)*! N1'P)K! ĀÀ ! &%(+??%'P)! *J8*! , "-./! 1)%! *J%! %)*8Y>#)J%!P234]! @8A&+>>!8U! &8*%)!*+! %)*#?8*%!*8U! %U@%')%K!ĀÀ ! 8((%@*)! *J%! Ā ,"F! *8U!&8*%!$!5K2%! +'! V8=%)! 1@!+!8! ? 8U#?1?! V8=%!Y8)%!+$!Q44[H]33K!ĀÀ'%! +$!*J%!P#$$%&%'(%)%*V%%'ĀÀ T)! 8'P! , %?@&T)! $+&%(8)*#)! P1%!*+! 8@@>A#*=!%! P#$$%&%'*!*8U8Y>%!V8=%!Y8)%!%)*#?8*%)K!!R(+'*#'1%P!#'!C+*%S

Note: ĀÀ ! @+)#*#+'!+'*#'1%Pa! 6J%!+*J%&!P#$$%&%'(%)%*V%%'ĀÀ T)! $+&%(8)*!+$!*8U8Y>%!V8=%!Y8)%! %)*#?8*%)B'P! ,%?@&T)! #! P1%!*+! , %?@&T)! #'(&%8)%#'! @8A&+>>!8U%)!$+&!67! 2345!*+! &%$>%(*! (J8'=%)!#'!>8Y+&!(+)*!%)(8>8*#+'!8'P!)*8$$#'=!>%G%>!&%01%)%*%)!P#YA!+*J%&!V#*'%))%)K

/UJ#Y#*!ĀÀ :24H!@8=%)!2H!5!8'P!\
/UJ#Y#*!ĀÀ :4:

Settlement: B>%8)%!&%$%&!*+! @@%'P#U!b,Ā/!68Y>%)bK

CHAPTER 2B1-a2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:2B:Ä
Area: 6 K/,
Witness: Ä%%S%)E!Ä8=8'!-G
Subject: "%$%&&%D!68N%)

Issue Description: Y+'1)!"%@&%(#8*#+'

SDG&E Position: ,"-./!'+*%)!*O8*!*O%!Ä8*%!98)%!H>8'!8>&%8DA!#'(>1D%)!8!?%(O8'=%)!#'!*O%!&%>*%!8!8V)!G
,"-./!*+!1@D8*%!#*)!*%)*#?+'A!*+!&%$>%(*!(O8'=%)!#'!*O%!&%>*%!8!8V)!G
,"-./!V#>>!$+>>+V!*O%!@&+(%D1&%)!8'D!D%8D>#'%)!)%*!$+&%8!%!98)%
H>8'!8'U!,(+@#'=!O%?+!$+&!1@U8*#'=!#*)!$+&%(8)*)!*+!&%$!>%8R!(!8X
#'(>1U#'=!*8X:%X*%'U%&!>%=#)>8*#+'K!%X*%')#+'!+$!Y+'1)!"#%!O&%(#B%&
8X:&%>8%U!>8R!(L8'=%)!*L8*!+((1&!@&#+&!*+!*L%!(>+)#%!&%(&U%!*L#)!-Ä9M

/XL#Y#*!,"-./:22BK!@8=%)!Ä-Ä:2!*+!<

ORA Position: ĀÀ !+Y)%&T%)!#'!*L%!T%'*!*L%!*%?@+&8&A!%X*%')#+'!+$!E+'%)!#%@&K!*L%
%?@+&8&A!433!@%&(%'!%X@%')#'=!$+&!(%&*8#'!Y1)#'%))!8)%*!ĀÀ!B'UW+&
6DH K!8'U!8'A!(L8'=%)!+&!?+U#$#(8*#+')!*+!*L%!*8X!@&+T#)#+'!+$!8X!>8R!(+U%
?1)*!Y%!8@@&+@&#8*%>A!8UZ1)*%U!*+!*L%!$+&%(8)*!@&#?8)!+$!8!$#'8>
U%(#)#+'M

ĀÀ :24K!@8=%!43

Settlement: 6P%!)%**>%?%'*!O+%)!'+*!8OO&%))!*P%!?%&#*)!+$!*P%!@8&#%)!8&%W1O#(%!
8'A!@8&*AL)!8U#>#*A!*+!&8#)%!*P#)!#))1%!8=8#'!#'!8'!1@(+?#'=!-Ä

Chapter 2 - ORA vs. SDG&E

Part B - Capital-Related Costs

2. SDG&E-30-R (Exh 234) - WORKING CASH

Issue #	Subject	Reference
Ä!Ã;<=>"P5!555	ĀÄ !"%C'G\=95%><U$	+F+)<@

CHAPTER 2B2-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:<3:Ä
Area: WORKING CASH
Witness: C%R#)K!I8(J!,M
Subject: SDG&E Working Cash

Issue Description: SDG&E Working Cash

SDG&E Position: ,"-./!&%01%)*)!Q4<5K3]5!?#>>#+'K

6J%!?%*J+P+>+=A!)%P!YA!, "-./! *+!@&%@8&#%!- Ä9! &%01%)$!+&!Working! (8)J! #)! #'! (+?@>#8'(%!V#*J! 9BL9! ,*8'P8&P! B&8(*#(%L :45H!Y8)%P!+'! 234<!8):&%(+&P%P! (+)*)!8'P!67!2345!$+&%(8)*)K

Exhibit SDG&E-30-R, JSL-19

ORA Position: ĀÀ ! &%(+??%'P)! 8! Working! 98)J! Ä%01#&%?%'$!+&!, "-./! +$! QO2K5]O!?#>>#+'K! 6J%! G8&#8'(%#! 8! &%)1>*+$! %U(>1P#'=(8)J! Y8>8'(%)! $&+?! *J%! Working! 98)J! &%01#&%?%'8>(1>8*#+'8!P! P#$$%&%'(%)!*J%!$+&%(8)*%G%'%!>8=!P8A)HNF6!D8=! "8A)H! 8'P! 99N6! D8=! "8A)K! ! ĀÀ ! P#)8=&%%V#*J!*J%!#'(>1)#+'! +$!Q;K[! ?#>>#+'!+$! SDG&E's! Ā@%&8*#+'8!9B)J! Ä%01#&%?%'*(+?@+'%'*! +$! *J%! Working! 98)J! ,*1PAWÄ%01#&%?%'*K

ĀÀ ! P+%)! ' +*! 8=&%%V#*J! *J%! ?%*J+P+>+=A!, "-./! 1)%P! *+! (8>(1>8*%#)! D%8PD8=! Working! 98)J! &%01#&%?%'Ä!ĀÀ ! &%(+??%'P)! 1)#'=! 8!]: A%8&8G%&8=%! R233O:234S!$+&D%8PD8=! "8A)K! ! 6J#)! V+1>P!>%8P!+! 8! Q<[K5!?#>>#+'! &%P1(*#+'#'! *J%!D%8PD8=Working! (8)J! (8>(1>8*#+'8%>8*#'=!+! ORA's! P#$$%&%'(%)! $+&%(8)*%P! &%G%'1%!>8=!P8A)H!NF6!D8=!"8A)!8'P!99N6!D8=!"8A)K

Settlement: Please refer to Exhibit A, page A-9, section "Working Cash Issues" of the ,%**>%?%'*! =&%%?%'*!6%&?)!Y%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+@8'A!8'P! Ā$$#(%!+$!Ä8*%@8A%&! PG+(8*%)K

Proposed TY2016 Forecast

Year	SDG&E	ORA	Difference	Settlement
2345	4<5H3]5	O2H5]O	:;<H<O\	O[H525
TOTAL	**136,056**	**92,659**	**-43,397**	**98,626**

Chapter 2 - ORA vs. SDG&E

Part B - Capital-Related Costs

3. SDG&E-31 (Exh 256) - ELECTRIC CUSTOMERS AND SALES

Issue #	Subject	Reference
À!Ã;<=>"PÀ!555	"I8KHG=K%>6UH'X8GU	+FL)<@

CHAPTER 2B3-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÄ !"#$$%&%'(%)!*+!,"-./!À%01%)*)

Exhibit No.: ,"-./:<4
Area: /C/96ÀD9!9F,6ĀO/À,! G"!, C/,
Witness: ,(P#%&?%A%&H!C%"%*P!/I
Subject: />%(*&#(!91)*+?%&)

Issue Description: />%(*&#(!91)*+?%&)!S+&%(8)*

SDG&E Position: 7%8&8Q%&8=%!*8>!8(*#Q%(!1)*+?%&)! 8&%!$+&%(8)*%O*! #(&%8)%! $&+?! 4H;3XH24\!#'! 234<!*+!4H;;XH<\[!#'!2345I!

,"-./! O%Q%>+@8)!%(*&#(!1)*+?%&! $+&%(8)*)!1)#'=!)*8*#)*#(8?!+ O%>)U8)%O!+'! O%?+=&8@P#(8*8H! %(+'+?#(! O8*8H!) %8)+'8>! @8**%&')!8'O! +*P%&#! @1*)! *P8*! #'$>1%'(%!(1)*+?%&! =&+Z*PI!6+*8>!(1)*+?%&)! 8&%!O%$#'%O!! *+*8> 8(*#Q%!?%*%&)! /(+'+?#(! 8'O! O%?+=&8@P#(8*8! Z%&%!U8)%O! +'! S%U&18&A234;!#'$+&?8*#+'! &%>%8)%P!$&+?!FI,!->+Y8>!F')#=J*T)!À%=#+'8>!/(+'+?#(!,%&G#(%K

Exhibit SDG&E-31, P. KES-1

ORA Position: ĀÄ ! @&+@+)%)!4H;;]H[O2!%>%(*&#(!1)*+?%&)! $+&!67! 2345!H]3]! ? +&% (1)*+?%&)! than SDG&E's forecast.

ĀÄ ! P%G%>+@%P!+'+?%*&#(!? +P%>)!*+! $+&%(8)*!(1)*+?%&)! *+! *J%! 8%)#P%'*#8>H!)?8>>! (+??%&(#8>H!8'P! #'P1)*&#8>(>8))%)! +$!)%&G#(%K!!%! ?+P%>! 8%>8*%!J#)*+&#(! (1)*+?%&)! *+! J+1)#'=!)*8&*)!8'P! %?@>+A?%'*#! ,"-./ T!)%&G#(%8&%8)!8>+'=! V#*J!)%8)+'8>!$8(*+&)!8'P!+*J%&!G8&#8Y>%)K

/UJ#Y#*!ĀÄ :<H!@K!4;

Note: ,%%!8**8(J?%'*!$+&!(+?@8&#)+'!*8Y>%!:!/UJ#Y#*!ĀÄ :<H!@8=%!N%!6<K

Settlement: 6J%!)%**>%?%'*!P+%)!'+*!8PP&%))!*J%!?%&#*)!+$!*J%!@8&*#%)T!&@+)#*#+')!8'P!#)! 8'A!@8&*AT)!8Y#>#*A!*+!&8#)%!*J#)!#))1%!8=8#'!#'!8'!1@(+?#'=!-À

Proposed TY2016 Forecast

Year	SDG&E	ORA	Difference	Settlement
2345	4H;;]H<[\	4H;;]H[O2	]3]	3
TOTAL	**1,445,387**	**1,445,892**	**505**	**0**

Table 3-3 compares ORA's and SDG&E's forecasts of electric customers for 2014-2016.

Table 3-3
Comparison of ORA's and SDG&E's Forecasts of Electric Customers and Sales for 2014-2016

Description	ORA Recommended			SDG&E Proposed[6]		
	2014	2015	2016	2014	2015	2016
Residential	1,258,233	1,271,680	1,288,009	1,257,698	1,270,654	1,286,981
Small Commercial	123,142	123,717	124,278	123,111	123,754	124,362
Med/Lg Comm/Ind	24,086	24,262	24,436	24,262	24,576	24,875
Agriculture	3,379	3,379	3,379	3,379	3,379	3,379
Lighting	5,896	5,841	5,790	5,896	5,841	5,790
Total Customers	**1,414,736**	**1,428,879**	**1,445,892**	**1,414,346**	**1,428,204**	**1,445,387**

Table 3-4 compares ORA's and SDG&E's 2014-2016 forecasts of cost escalation on a yearly percentage basis.

Table 3-4
Comparison of ORA's and SDG&E's Forecasts of 2014-2016 Labor and Non-Labor Annual Escalation Rates

Description	ORA Recommended			SDG&E Proposed[7]		
	2014	2015	2016	2014	2015	2016
Labor	1.95 %	2.32 %	2.80 %	2.14 %	2.35 %	2.65 %
Non-Labor						
Electric Non-Labor	0.96 %	0.27 %	1.77 %	1.71 %	2.15 %	2.25 %
Gas Non-Labor	1.60 %	-0.95 %	1.52 %	1.69 %	2.11 %	2.23 %
Shared Services	1.47 %	0.81 %	2.16 %	2.05 %	2.23 %	2.47 %

[6] Ex. SDG&E-31, p. KES-1.

[7] Ex. SDG&E-33-WP, p. 1.

Chapter 2 - ORA vs. SDG&E

Part B - Capital-Related Costs

4. SDG&E-32 (Exh 362) - CUSTOMERS

Issue #	Subject	Reference
À!Ã;<=>"P !555	>6UH'X8GU	+F*)<@

CHAPTER 2B4-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:<2
Area: 9F,6ĀO/Ä,
Witness: H8A8'K!Ä+)%?8&#%
Subject: 91)*+?%&)

Issue Description: -8)!91)*+?%&)

SDG&E Position: 7%8&8T%&8=%!+*8>!=8)! (1)*+?%&)! 8&%!$+&%(8)*%U+! #'(&%8)%!$&?! \54HX[<!#'! 234<!*+! \N4HX35#'! 2345I! 6P#)! &%@&%)%'*9! *+*8>!*P&%%8&#(&%8)%+$! 2NHN<<! (1)*+?%&)! 8'O! 8! (+?@+1'O! 8"18>! =&+Z*P!&8*%!+$! 4I4!@%&(%!*6P% *+*8>!=8)! (1)*+?%&! (+1'*! #(>1O%)! 018&*%&&O8*8!$+&%(8)*)!$+&!*Z+! ?8W+&(1)*+?%&! (>8))%)Q! &%)#U%'*#8%*%&)8'U! *+*8>!(+??%&(#8>!8'U! #'U1)*&#8>!R9.BT!?%*%&!) ,"-./! 1)%)! %(+'+?#(! 8'O!) *8*#)*#(8>!*%(P'#01%)! *+! O%Q%>+@!8&*%&&O8*8! $+&%(8)*)! +$! &%)#O%'*#8>H!(+??%&(#8>!8'O!#'O1)*&#8>!(1)*+?%&)I

/VP#U#*!,"-./:<2H!@8=%)!ÄDF:4!*+!2

ORA Position: ĀÀ ! @&+@+)%)\[HX\2! (1)*+?%&)! #'! 2345H!<HN2;(1)*+?%&)! >%))!*P8'! ,"-./[)! $+&%(8)*G!

ĀÀ !D%S%>+@%D!%(+'+?%*&#(!?+D%>)!*+!$+&%(8)*!(1)*+?%&)!%)#D%'*#8>E)?8>>!(+??%&(#8>E!8'D!#'D1)*&#8>!(>8))%)!+$!)%&S#(%G!6O%%?+8'%+O#)*+&#((1)*+?%&)!*+!O+1)#'=!)*8&*)!8'D!%?@>+A?%'*!#'!,"-./W)!)%&S#(%&8%)!8>+'= V#*O!)%8)+'8>!$8(*+&)!8'D!+*O%&!S8&#8T>%)G

/NO#T#*!ĀÀ :<E!@@G!45!*+!4U

Note: ,%%!8**8(O?%'*!$+&!(+?@8&#)#+'!*8T>%!:!/NO#T#*!ĀÀ :<E!@8=%!5G

Settlement: The settlement does not address the merits of the parties' arguments or prejudice any party's ability to raise this issue again in an upcoming GRC.

Proposed TY2016 Forecast

Year	SDG&E	ORA	Difference	Settlement
2345	NB4KV35	\\[HX\2	:<HN2;	3
TOTAL	**891,506**	**887,582**	**-3,924**	**0**

Table 3-1 compares ORA's and SDG&E's forecasts of gas customers[3] for 2014-2016:

Table 3-1
Comparison of ORA's and SDG&E's Forecasts of Gas Customers for 2014-2016

Description	ORA Recommended			SDG&E Proposed[4]		
	2014	2015	2016	2014	2015	2016
Residential	836,758	846,823	857,029	838,671	848,964	861,283
Commercial & Industrial	30,176	30,294	30,451	30,085	30,067	30,121
NGV	25	25	25	25	25	25
Electric Generation	70	74	77	70	74	77
Total Customers	**867,029**	**877,216**	**887,582**	**868,851**	**879,130**	**891,506**

Table 3-2 compares ORA's and SoCalGas' forecasts of gas customers for 2014-2016:

Table 3-2
Comparison of ORA's and SoCalGas' Forecasts of Customers for 2014-2016

Description	ORA Recommended			SoCalGas Proposed[5]		
	2014	2015	2016	2014	2015	2016
Residential Single-Family	3,624,369	3,643,378	3,669,092	3,626,418	3,645,823	3,667,359
Residential Multi-Family	1,748,672	1,761,402	1,776,868	1,752,150	1,771,533	1,796,593
Residential Master Meter	40,661	40,454	40,248	40,661	40,454	40,248
Commercial	187,754	187,623	188,056	188,058	188,470	188,979
Industrial	19,062	19,334	19,525	19,018	19,159	19,238
Total Customers	**5,620,518**	**5,652,191**	**5,693,789**	**5,626,305**	**5,665,439**	**5,712,414**

[3] SoCalGas defines customers as Active Meters.

[4] Ex. SDG&E-32, p. RMP-3.

[5] Corrected SCG-30-WP, April 10, 2015.

Chapter 2 - ORA vs. SDG&E

Part B - Capital-Related Costs

5. SDG&E-33 (Exh 305) - ESCALATION

Issue #	Subject	Reference
À!Ã;<=>"PP!555	".-373'%/,	NA?3À

CHAPTER 2B5-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:<<
Area: /,9 C 6DĀG
Witness: Z#>P%&H!,(+**!ÀK
Subject: /)(8>8*#+'

Issue Description: /)(8>8*#+'!:!Ä8*%)

SDG&E Position: B%&!*J%!9+??#))#+' T)! Ä8*%!98)%! B>8'H!" K3\:3\:33; H!*J%!%)(8>8*#!+ $8(*+&)!V#>>! Y%!1@P8*%!B$*%&!1%8&#'=)!8'P! Y%$+&%!?@>%?%'*8*#+'!8)%P!+'! *J%!) 8?%! #'P%U%)! 1)%P! #'! +&#=#'8>@&%)%'*8*#+'!P1&#'=! J%8&#'=)K9+)*! %)(8>8*+&)!V%&%!1)%P! *+! #'$>8*#+'!8P^1)*! (+)*)! $&+?! 234<!'+?#'8>! P+>>8&)#'*+! 67! 2345!' +?#'8>! P+>>8&)H! 1)#'=! %)(8>8*#+'!)%&#%)!8&+?! ->+Y8>! F')#=J*! T)! L*#>#*A9+)*! F'$+&?8*#+'! , %&G#(%! R_L9F,SK6J%!,"-./! $+&%(8)*! #'(+&@+&8*%)!(8>8*+&)!$&+?!F,! - >+Y8>!F')#=J*T)! 4th Quarter 2013 Power Planner forecast released in February 2014.

/UJ#Y#*!,"-./:<<H!@8=%)!,ÀZ:4!*+!;

6J%!,"-./! @+)#*#+'J8)! Y%%'!1@P8*%!B<!%8)%!&%$%&!! *J%!L@P8*%!6%)*#?+'A! +$! ,"-./!8'P!,+98>-8)!$#>%P!+'! 1=1)*!4\H!234]K

ORA Position: ĀÀ ! 8P+@*)! ,"-./T)! >8Y+&H!+' :>8Y+&H!B'P!)J8&%P!)%&G#(%)!%)(8>8*#+'! ?%*J+P+>+=!A ĀÀ ! 1)%)! 8! ?+&%!&%(%'*! - >+Y8>!F')#=J*! B+V%&!B>8"%&! $+&%(8)*H!)@%(#$#(8>>A!;*J!018&*%&!234;K

/UJ#Y#*!ĀÀ :<H!@8=%)!<3:<4
/UJ#Y#*!ĀÀ :<:/:Ä

Settlement: Parties stipulate to adopting ORA's escalation forecasts from R/O Model. Please &%$%&!*+!/XL#N#*! K!@8=%! :BK!)%(*#+'!Z/)(8>8*#+'[!+$!%L%%'%=&%%?%'*! 6%&?)!N%*V%%'!,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A!8'P!Ā$$#(%!+$!Ä%@8A%&! PT+(8*%)M

Chapter 2 - ORA vs. SDG&E

Part B - Capital-Related Costs

6. SDG&E-34-R-A (Exh 231) - MISCELLANEOUS REVENUES

Issue #	Subject	Reference
À!Ã;<=>"PL!555	M=UK8II<98'6U%08V8968U	+FY)<@
+E%ÃÀ !"L*E??@	M=UK8II<98'6U%08V8968U	+FY)<+

CHAPTER 2B6-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:<;:Ä:
Area: OD,9/CC G/ĀF,!À/S/GF/,
Witness: ,+?%&T#>>%K!O#(L%>>%! M
Subject: O#)(%>>8'%+1)!Ä%T%'1%)

Issue Description: />%(*&#(!,%&T#(%!/)*8Y>#)L?%'*!Ä%T%'1%)

SDG&E Position: ,"-./! @&+@+)%O! [<3! ? #>>#+$!+&67! 2345I! , "-./! @&+@+)%O! 1@O8*%P!$%%!)*&1(*1&%!+! MX!$+&! '+' :$#%>O%&O%&&!'O! M2X!$+&!$#%>O%&O%&)!I6P!@&+@+)%O! 1@O8*%$!%)*&1(*1&%#)! 8! U%**%&!%@&%)%'*8*#+$! *P%! (+)*)! , "-./! #'(1&)! &%>8*%'O! *P#)!) %&O#(%'O! *8J%)! #'*+! 8((+1'*! *P%!#?@8(*!+$! , " -./ L)! ,?8&*! D%*%&&%?+*%O#)(+"%(*#+'! (8@8U#>#*#%P!%!?+)*! &%(%'*! &%(+&%O!A%8&!234<T! &%$>%(*P!%!&%O1(*#+#'! &%Q%'1%)!1%!*+! *P%#?@8(*!+$!, "-./ L)! ,?8&*! D%*%&&! &%O1(*#+8'O! ! &%?+*%O#)(+"%(*#+'! (8@8U#>#*#%P!%!?+)*! &%(%'*! &%(+&%O!A%8&!234<T! U%'%$#*%)!O! *+! U%**%&!%&!#='!*P%)%(P8&=%)!Z#*P!*P%(+)*! +$!)%&O#(%'P!%$+&%(8)*%$+&! 2345!#)! U8)%O!+'! *P%(8>(1>8*#+'!+$!*P%?+)*! &%(%'*!&%(+&O%!A%8&!234<T!8OW1)*%O! UA! *P%!%)*#?8*%PK&&#%$>%'!+!=%*!ĀÀ T)! %)*#?8*%P!%>%(*&#(!%&G%'1%)!+&! *J%! %)*#?8*%P! A%8&)H!%8(J! %)*#?8*%P!A%8&)! %>%(*&#(! (1)*+?%&!(+1'*! %)*#?8*%#)! ? 1>*#@>#%A!8!)(8>#'=! $8(*+&!%@&%)*#'=! *J%!8G%&8=%! %>%(*&#(!%&G#(%)*8Y>#)J?%'*! &%G%'1%!@%&(1)*+?%&K!6J%!)(8>#'=! $8(*+&!#! (+?@1*%P! 8)! *J%! 01+*#%'*! +$! *J%! J#)*+&#(8>!BG%&8=%!+$! %>%(*&#(!%&G#(%! /)*8Y>#)J?%'*! 9J8&=%! &%G%'1%)!P#G#P%!?A! *J%! J#)*+&#(8>!G%&8=%!+$! %>%(*&#(! (1)*+?%&!(+1'*)K!

/UJ#Y#*!ĀÀ :;H!@@!;:]

ORA Position: ĀÀ !&%(+??%'P)!Q<K]53!?#>>#+'!$+&!67!2345K

ĀÀ T)! ?%*J+P+>+=A!#! Y8)%P!+'! ,"-./ T)! %>%(*&#(!)*+?%&!(+1'*)! $+&!J%!A%8&)! 233O!+! 2345H!8)! V%>>8)! *J%! J#)*+&#(8>%>%(*&#(%&G#(%/)*8Y>#)J?%'*! 9J8&=%! &%G%'1%)K!R6J%!A%8&)!233O!+! 234<!8&%!J%!J#)*+&#(8>years;! *J%! &%?8#'#'=!A%8&)! 8&%!%)*#?8*%PK&&#%$>%'!+!=%*!ĀÀ T)! %)*#?8*%P!%>%(*&#(!%&G%'1%)!+&! *J%! %)*#?8*%P! A%8&)H!%8(J! %)*#?8*%P!A%8&)! %>%(*&#(! (1)*+?%&!(+1'*! %)*#?8*%#)! ? 1>*#@>#%A!8!)(8>#'=! $8(*+&!%@&%)*#'=! *J%!8G%&8=%! %>%(*&#(!%&G#(%)*8Y>#)J?%'*! &%G%'1%!@%&(1)*+?%&K!6J%!)(8>#'=! $8(*+&!#! (+?@1*%P! 8)! *J%! 01+*#%'*! +$! *J%! J#)*+&#(8>!BG%&8=%!+$! %>%(*&#(!%&G#(%! /)*8Y>#)J?%'*! 9J8&=%! &%G%'1%)!P#G#P%!?A! *J%! J#)*+&#(8>!G%&8=%!+$! %>%(*&#(! (1)*+?%&!(+1'*)K!

/UJ#Y#*!ĀÀ :;H!@@!;:]

Settlement: B>%8)%!&%$%&!*+! @@%'P#U!b,Ā/!68Y>%)bK

Proposed TY2016 Forecast

Year	SDG&E	ORA	Difference	Settlement
2345	2H\<3	<H]53	[<3	<H]53
TOTAL	**2,730**	**3,560**	**830**	**3,560**

CHAPTER 2B6-a2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:<;:Ä:
Area: OD,9/CC G/ĀF,!À/S/GF/,
Witness: ,+?%&T#>>%K!O#(L%>>%! M
Subject: O#)(%>>8'%+1)!Ä%T%'1%)

Issue Description: -8)!,%&T#(%!/)*8Y>#)L?%'*!Ä%T%'1%)

SDG&E Position: ,"-./! @&+@+)%M4IXX<!?#>>#+'!8)! #)! *%)*! A%8&!- 8)! , %&Q#(%)!*8U>#)P?%'*! 9P8&=%!&%Q%'1%)I! "-./! @&+@+)%)*!+! 1@O8*%!*P%! $%%)*&1(*1&%!*+! MX!$+&! '+': $#%>O%&0%&9!O! M2XI$+&!$#%>O%&0D%&)!P%!1@O8*%!$%%)*&1(*1&%!#)!8! U%**%&! &%@&%)%'*8*#+&!*P%!(+)*)! , "-./! #'(1&)! &%>8*%!O! *P#)!) %&Q%!8'O! *8J%)!#'*+! 8((+1'*! *P%!#?@8(*!+$! ,"-./ L)! ,?8&*! D %*%&8%?+*%!O#)(+'"%(*#+'! (8@8U#>#*1#%) 6P%!?+)*! &%(%'*!&%(+&O%&!%8&!234<T! &%$>%(*)!P%!&%O1(*#+'!*P%! &%Q%'1%)!%1%!*+! *P%!#?@8(*!+$! , "-./ L)! ,?8&*! D %*%&8%!&%O1(*#+'B'O! &%?+*%!O#)(+'"%(*#+'! (8@8U#>#1#%)+! #'(>1O%!*P%!$1>>,!?8&*! D %*%&U%'%$#*)!P%!$+&(8)*! $+&!2345!#)! U8)%O!+'! *P%!(8>(1>8*#+'!+$! *P%!?+)*! &%(%'*!&%(+&O%&!%8&!234<T! 8OW1)*%O!P%! %)*#?8*%OB"18>! (1)*+?%&! =&+Z*P! $8(*+&)! $+&! *P%! @%&#+&!2014-2016 (0.65%, 0.98%, and 1.20% respectively) and the updated fee structure.

/UJ#Y#*!,"-./:<;H!@K!42

ORA Position: ĀÀ !&%(+??%'P)!Q4K[<<!?#>>#+'!$+&!67!2345K

ĀÀ T)! ?%*J+P+>+=A#)! Y8)%P!+'! ,"-./ T)! =8)! (1)*+?%&!(+1'*)! $+&!*J%! A%8&)! 233O!+'! 2345H! 8)! V%>>8)! *J%! J#)*+&#(8>!+8)! ,%&G#(%)!*8Y>#)J?%'*! 9 J8&=%! &%G%'1%)!K)!6J%! A%8&)!233O!+'! 234<!8&%!*J%!J#)*+&#(8>!years;! *J%! &%?8#'#'=!A%8&)! 8&%!%)*#?8*%PK8!&#%$>A!+! =%*! ĀÀ T)! %)*#?8*%P! =8)! , %&G#(%)! 8Y>#)J?%'*! 9J8&=%!&%G%'1%)!+&!*J%! %)*#?8*%PA%8&)!+!%B(J! %)*#?8*%PA%8&)T! =8)! (1)*+? %& (+1'*!%)*#?8*%!#)!?1>*#@>#%P!YA!8!)(8>#'=!$8(*+&!&%@&%)%'*!%)*#?8*%=% =8)! , %&G#(%)!8Y>#)J?%'*! &%G%'1%)!@%&!1)*+?%&K6J%!)(8>#'=! $8(*+&!#)! (+?@1*%P! 8)! *J%! 01+*#%'*!+$! *J%!J#)*+&#(8>!G%&8=%!+$! =8)! , %&G#(%)!8Y>#)J?%'*! 9J8&=%! &%G%'1%)!P#G#P%P!YA!*J%!J#)*+&#(8>!8G%&8=%!+$!=8)!(1)!+?%&!(+1'

/UJ#Y#*!ĀÀ :;H!@@!\:[

Settlement: B>%8)%!&%$%&!*+! @@%'P#U!b,Ā/!68Y>%)bK

Proposed TY2016 Forecast

Year	SDG&E	ORA	Difference	Settlement
2345	4H]]<	4H[<<	2[3	4H[<<
TOTAL	**1,553**	**1,833**	**280**	**1,833**

Chapter 2 - ORA vs. SDG&E

Part C - Other

1. SDG&E-14 (Exh 101) - CS - OPERATIONS, INFORMATION & TECHNOLOGIES

Issue #	Subject	Reference
À!Ã;<=>"ÀLF!55P	FG<9K$%2WW=K8%>I'U6G8	+>@)<@

CHAPTER 2C1-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4;
Area: CS - OPERATIONS, INFORMATION & TECHNOLOGIES
Witness: Baugh, Bradley M.
Subject: X&8'(J!Ā$$#(%!9>+)1&%

Issue Description: X&8'(J!Ā$$#(%!9>+)1&%

SDG&E Position: ,"-./! #)! &%01%)*#'=!B@@&+G8>!(>+)%!*J&%%!$!#)! X&8'(J! Ā$$#(%)! *J8*! 8&%!J%! >+V%)*!G+>1?%!X&8'(J! Ā$$#(%)!J8G%!8! >+'=:*%&?! *&%'P!+$! P%(>#'%! @8A?%'*! *&8')8(*#+')H!8'P!J8G%!*J%!J#=J%)*!(+)*!@%&!*&8')8(*#+'K!!
Exhibit SDG&E-14, p. BMB-38

ORA Position: ĀÀ ! +@@+)%)!"-./ !! @&+@+)8>!(>+)%!*J%! C8*#+'8>! 9#*A! 8'P! "+V '*+V'! X&8'(J! Ā$$#(%)!8'P! (+'G%&*!*J%! Ā(%8')#P%! X&8'(J! Ā$$#(%)!+! 8'! Authorized B8A?%'*! D+(8*#+'! R BDSK! ĀÀ ! &%(+??%'P)! , "-./! (+'P1(*! (1)*+?%&!)1&G%A)! 8'P! &%)%8&(J!+! +Y*8#'! feedback! P#&%(*>&&+?! *J%! (1)*+?%&)! VJ+! 1)%! *J+)%! X&8'(J! Ā$$#(%)! 8'P! &%@+&*+! *J%! 9BL9! VJ%*J%&!(1)*+?%&)! V#>>!Y% #'(+'G%'#%'(%PH!J8G%!J%!&%)+1&(%)!+!1)%!)%>$%&G#(%)+&!#$!J%A!J8G%?+'%A! $+&! Y1)! $8&%!+! =+! *+! 8'+*J%&!X&8'(J! Ā$$#(%)!+(8*%P!U&%%!+!)#U!?#>%)!BV8AK! "+#'=! *J#)! V#>>!B))#)*! , "-./! #'! P%*%&?#'#'=!8?+'=! +*J%&!*J#'=)H! VJA! 8! >8&=%! @%&(%'*8=%$!#)! (1)*+?%&)! @8A!J%#&!#>>!J#*J!(8)JH! 8'P! VJA! (1)*+?%&)! @&%$%&! *+! utilize! *J%! X&8'(J! Ā$$#(%)K!ĀÀ ! #! 8>)+! (+'(%&'%P! *J8*! *J%! X&8'(J! Ā$$#(%! closures may lead to an increased risk in customer disconnections.
/UJ#Y#*!ĀÀ :4<H!@K!2<!8'P!@K!25

Note: "%(>#'%)! #'! @8A?%'*! *&8')8(*#+')! 8&%!'+*! >#?#*%P!+! *J%! *J&%%!X&8'(J! Ā$$#(%)!,"-./! @&+@+)%)!+! (>+)%!8'P! BD)! J8G%!8>)+! %U@%&#%'(%!(>#'%)#'! @8A?%'*! *&8')8(*#+')K! ! 6J#)! P%(>#'%!#)!P1%!#'!@8&*!*+!*J%!#'(&%8)%!#'!)%>$:)%&G#(%)!(+'(%@*!%'!K

/UJ#Y#*!ĀÀ :4<H!@@K!22:2<
Exhibit SDG&E-14, pp. BMB-38 and BMB-41

Settlement: 6J%!)%**>%?%'*!P+%)!'+*!8PP&%))!*J%!?%&#*)!+$!*J%!@8&?%%!!!&&@&%^1P#(%! 8'A!@8&*AT)!8Y#>#*A!*+!&8#)%!*J#)!#))1%!8=8#'!#'!8'!1@(+9K!=!-Ā

Chapter 2 - ORA vs. SDG&E

Part C - Other

2. SDG&E-19-R (Exh 153) - INFORMATION TECHNOLOGY

Issue #	Subject	Reference
À!Ã;<=>"À:F!55À	2!M%<9J%><Z=H<I%=9%&8#H% 0>	+>+)<@

CHAPTER 2C2-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:4B:Ä
Area: INFORMATION TECHNOLOGY
Witness: O#J+T#*)K!,*%@L%'!IM
Subject: Ā.O!8'U!98@#*8>!#'!G%X*!-Ä9

Issue Description: 6&8(J#'=!+$!D6!Ā.O!8'U!98@#*8>!#'!G%X*!-Ä9

SDG&E Position: 6L%! Ä#)J! "%(#)#+'K!" M4;:42:32VK!8U+@*)!8! Ä#)J! ,@%'U#'=! ((+1'*8 Y#>#*Ä!%@+&*K! RL#(L! R#>!8T%!*L%!%$%(#$!*&8(J#'=!&#)J!&%>8*%)@%'U#'=!K!(>1U#'=!)@%'U#'=!+'! (AY%&)%(1&#*8U! &#)J! ?8'8=%?%'*K! #'!)+?%! $B)L#+'M! ! , "-./! Y%%T%)!8'A! U#)(1))#+')! (+'(%&'#'=! *L%!*&8(J#'=! +$! (AY%&)%(1&#*8U! &#)J! ? 8'8=%?%'*! (+)*)! 8&%!Y%**%&!#*%U!+! +((1&! U1&#'=!*L%!,O H! 8'U! Ä OH! @&+(%%U#'=!#')*%8U!+$! *L%!-Ä9M

,"-./!Ä%Y1**8>!/XLM!,"-./:24BK!@8=%!,IO:45!>#'%)!<:V!8'U!N:BM

ORA Position: ĀÀ ! &%(+??%'U)! 8)! @8&*!$!,"-./ L)! ' %V*!-Ä9! $#>#'=!+! *&8(J! Ā.D! %V@%')%)! 8'O! (8@#*8>!%V@%'O#*1&%&! 9 AU%&)%(1&#*8U! Ä#)J! D8'8=%?%'*! #'! *P%!$+1&! 8&%8)!@&%)%'*%&#'! *P#)!67! 2345!-Ä9H! - +Q%&'8'(%!8'O! 9+?@>#8'(%!H Z8&%'%))! 8'O! Ā1*&%8(PH!%(1&#*A! '=#'%%&#'=!8'O! ,%(1&#*AĀ @%&8*#+')!B ! O+#'=!) +H!@8&*#%)! #'! ,"-./L)! '%V*!- Ä9! Z#>!P!8Q%!U%**%&!O%&)*8'O#'=!8'O! (>8&#*A! P+Z! $1'O)! 8&%!)@%'*!

/VP#U#*!ĀÀ :4XH!@!4\H!>#'%!22!*+!@!4NH!>#'%!2!

Settlement: 6P%!)%**>%?%'*!O+%)!'+*!8OO&%))!*P%!?%&#*)!+$!*P%!@8&#*%)!&!@&%W1O#(%! 8'A!@8&*AL)!8U#>#*A!*+!&8#)%!*P#)!#))1%!8=8#'!#'!8'1@(+?#'=!-Ä

Chapter 2 - ORA vs. SDG&E

Part C - Other

3. SDG&E-22 (Exh 193) - COMPENSATION, HEALTH, & WELFARE

Issue #	Subject	Reference
À!Ã;<=>" F!55L	/'H<I%>'XZ89U<H='9%ĀH6J7	+>L)<@

CHAPTER 2C3-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÄ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:22
Area: COMPENSATION, HEALTH, & WELFARE
Witness: Ä+Y#')+'H!"%YY#%!,K
Subject: 6+*8>!9+?@%')8*#+'!,*1PA

Issue Description: 6+*8>!9+?@%')8*#+'!,*1PA

SDG&E Position: ! *+*8>!(+?@%')8*#+'!)*1PA!V8)! (+'P1(*%P! 8)! @8&*!+$! , "-./ T)! 2345!-%'%&8>! Ä8*%! 9 8)%! R_-Ä9`S!)1Y?#))#+'! #'! (+?@>#8'(%!V#*J! 9+??#))#+'! P%(#+')! "K[\:42:355 H! "K[O:42:3]\ H! 8'P! " KO5:34:34K! 6J%!)*1PA! V8)! (+'P1(*%P! *+! evaluate SDG&E's total compensation relative to the external labor market.

,"-./:22H!@8=%!",Ä:<

ORA Position: ,+?%!)*8*%)! @&+G#F8&*!%@8A%&!P#'=! $+&(+?@%')8*#+'! 8*! *J%!? %P#8'!8G%&8=%H! +&!*J%!]3 *J! @%&(%'*#>%%!8'#'=! *J8*! J8>$!+$!*J%!(+?@8&8*+&(!+? @8'#%)!@8A!? +&%! 8'P! J8>$!@8A!%))K!! ĀÄ ! &%(+??%'P)! *J8*! ,%?@&8!&8*%@8A%&!J!+1>P! $1'P! '+! ?+&%!*J8'!*J%!?%P#8'!8G%&8=%K

/UJ#Y#*!ĀÄ :4\H!@8=%!\

Settlement: 6J%!)%**>%?%'*!P+%)!'+*!8PP&%))!*J%!?%&#*)!+$!*J%!@8&?%%!T!&8@&%^1P#(%! 8'A!@8&*AT)!8Y#>#*A!*+!&8#)%!*J%!)#))1%!8=8#'!#'!8'!1@(+9K'=!-Ä

Chapter 2 - ORA vs. SDG&E

Part C - Other

4. SDG&E-37-R (Exh 95) - POST-TEST YEAR RATEMAKING

Issue #	Subject	Reference
À!Ã;<=>"PQ!555	-/A%)% 0>%/8GX	+>*)<@
+E%ÃÀ !"LOE??@	-/A%)%.IH8G9<H8% 0>%/8GX	+>*)<+
LE%ÃÀ !"LOE??+	- /A%)%M8J=K<I%"UK<I<H='9	+>*)<L
*E%ÃÀ !"LOE??L	)*+ , ?,@4<7>0	2.3,43
AÀ !"#$%&'À((3	)*+ , B>8C= "/D0/<;47;>8	2.3,4A

CHAPTER 2C4-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:<[:Ä
Area: FĀ,6:6/,6!7/ Ä!Ä 6/D CBE-
Witness: Hrna, Sandra K.
Subject: H67!:!-Ä9!6%&?

Issue Description: H+)*!6%)*!7%8&!Ä8*%?8J#'=!:!-Ä9!6%&?

SDG&E Position: ,"-./!#)!@&+@+)#'=!8!*L&%%:A%8&!-Ä9!*%&?M

,"-./!)%%J)!9+??#))#+'! authorization! $+&!8'! 8**&#*#+?!%(J8'#)?! VJ#(J! V+1>P! A#%>P%)*#?8*%P!&%G%'1%#'(&%8)%)! *+*8>#'=! QO5K5!#>>#+'!R]K3%)! #! 234\!8'P! $96.3 million (4.81%) in 2018.

/UJ#Y#*!,"-./:<\:ÀH!@K!,EI:4H!>#'%)!4O:23

ORA Position: ĀÀ ! P+%)!'+*! +@@+)%8! B+)*:6%)*! 7%8&!Ä8*%?8J#'=! RF67ÀT! ?%(P8'#)?! ZP#(P! Z#>>@&+Q#O%!/! 8'O! , 9-! Z#*P!)+?%! &%8)+'8U>%+%Q%$!&%Q%'%!#'(&%8)%)#! 234[! 8'O! 234\ I! B! 8OO#*#+'!Ā!Ä ! @&+@+)%8! *P#&Q!**&#*#+A%8&#'! 234N! +&!8! ;:A%8&!R2345:234NT!&8*%!(8)%!(A(>%!$+&!*P%!*Z+!1*#>#*#%)I

ĀÀ ! &%(+??%'O)! @+)*:*%)*!A%8&!&%Q%'1%#'(&%8)%)!+$! <IXU! @%&%8&#'! 234^J! 234X!8'I! 234SP!D8)%I! +'! ĀÀ [)! $+&%(8)*+$!,"-./[)! 2345!&%S%'1%&%01#&%?%'*E! ĀÀ [2!&%(+??%'D%D! H67À! ? %*O+D+>+=A#%>D)%)*#?8*%D!&%S%'1%#'(&%8)%)!+$! Q53G5!?#>>#+'!#'!234UE!Q52GR!?#>>#+'!#'!234RE!8'D!Q5!?23#Z&#+'!#

/NO#T#*!ĀÀ :2<E!@@!2!8'D!45

Settlement: Z8&*#%)!8=&%%!*+!*L%!ĀÀ !@&+@+)8>!+$!<PRU!#'(&%8)%!#'!234U!8'!(&%8)%!#'! 234NM!!H>%8)%!&%$%&!*+!/XL#Y#*! K!@8=%! :BK!)%(*#+'!7!%&%8)%!?8J#'=\! +$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!Y%*R%%'!,8'!"#%=+!-8)!.!/>&#(!9+?@8'A! 8'U!Ā$$#(%!+$!Ä8*%@8A%&! UT+(8*%)M

Ä%=8&P#'=!ĀÀ ^)!@&+@+)8>!$+&!8!*L#&P!8**&#*#+'!A%8&!L#!2,34!B_%6?%'*!P+%)! not address the merits of the parties' arguments or prejudice any party's ability to &8#)%!*L#)!#))1%!8=8#'!#'!8'!1@(+?#'=!-Ä9M

CHAPTER 2C4-a2

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÀ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:<[:Ä
Area: FĀ,6:6/,6!7/ Ä!Ä 6/D CBE-
Witness: Hrna, Sandra K.
Subject: H67!:! >*%&'8*%!-Ä9!6%&?

Issue Description: H+)*!6%)*!7%8&!Ä8*%?8J#'=!:! >*%&'8*%!-Ä9!6%&?

SDG&E Position: ,"-./!#)!@&+@+)#'=!8!*L&%%:A%8&!-Ä9!*%&?M
,"-./!)%%[)!9+??#))#+'!81*L+&#\8*#+'!$+&!8'!8**&#*#+'!?%(L8'#)? !TL#(L!T+1>I
A#%>I!%)*#?8*%I!&%V%'1%!#'(&%8)%)!*+*8>#'=!QS5P5!?#>>#+'!N;PX4UO!#'!234XP
QS5P<!?#>>#+'!N;PX4UO!#'!234XP
/UJ#Y#*!,"-./:<\:ÄH!@K!,EI:4H!>#'%)!4O:23

ORA Position: F$!'J%!9+??#))#+'! P+%)!'+*! 8P+@*ĀÄ T)! &%(+??%'P%P!B67Ä! ? %(J8'#)?H! 8'P!
@&%$%&!)!?%(J8'#)?!)#?#>8&!+! ,"-./ T)! 8'P! , +98>-8)T! @&+@+)8>!U!%'! ĀÄ !
&%(+??%'P)! *J%!$+>>+V#'=8>*%&'8*#G!%'!P%*%&?#'#'=@)*:*%)*!A%8&#'(&%8)%)!$+&!
+@%&8*#+'!%U@%')%)!4KĀÄ ! P+%)!'+*! +@@+)%J%!Ā.O! ?8&=#'! %)(8>8*#+'!&8*%)!
@&+@+)%!Ā.O! ,"-./! R2IX'U! $+&!234^!8'I! 2P;5U! $+&!234XO!8'I! , +98>-8)! N2PR2U!
$+&!234^!8'I! 2P;2U! $+&!234XO!2!2QI!C$!L%!9+??#))#+'! 8I+@*)!8! ;:A%8&!-Ä9! (A(>%J!
L%!234NĀ.O! ?8&=#'! %)(8>8#+'! &8*%)!)L+1>U!Y%!8U+@*%)!$+&!234BZ!<Q!, "-./
8'I! ,+98>-8)! X%!8>>+[%I!*+! 1@I8*%!*L%#&Ā.G! ?8&=#'! %)(8>8*#+'!&8*%)!$+&!*L%!
@+)*%)*! A%8&)JX1*! >#?#*)!)L+1>I! X%!@>8(%I!+'! L+[! ?1(L! *L%!&8*%)! (8'! X%!
adjusted;! 8'U! ;M!O%U#(8%X@%')%)(8>8*#+'!&8*%)!)L+1>U!Y%!)%*!8*! VMB! #'! 234^J!
;P<U! #! 234XJ! 8'I! <P5U! #! 234SJ! 8)! +@@+)%I!+! , "-./])! 8'I! ,+98>-8)])!
@&+@+)%I!%)(8>8*#+'!&8*%!+$!^PXU!$+&!234^!8'I!234XP!N(+#'#F1%%)O

Note: C'! I %*%&?#'#'=!L%!(8@#*8&!*&#*#+8>>+T8'(%JĀÄ ! I+%)! '+*! +@@+)%!)#'=! 8'! %)(8>8*%I!^:A%8&!
8V%&8=%!$!(8@#*8&!I#*#+')J! Y1*! &%(+??%'I)! *L8*! 234;! &%(+&I%!I(8@#*8&!I#*#+')J! 8)! T%>>8)!
L%!8I+@%I! 234R!8'I! 2345!(8@#*8&!I#*#+')! $+&%(8)*)J!Y%! 1)%I! #')*%8I! +$! , "-./])! 8'I!
,+98>-8)]!234;:2345!$+&%(8)*)P

/WL#Y#*!ĀÄ :2<J!@P!;

Settlement: Z8&*#%)!8=&%%!*+!*L%!ĀÄ !@&+@+)8>!+$!<PRU!#'(&%8)%!#'!234XU!#'(&%8)%!#'!
234NM!!H>%8)%!&%$%&!*+!/XL#Y#*! K!@8=%! :BK!)%(*#+'!T%&%!&%8)%!?8J#'=\!
+$!*L%!,%**>%?%'*! =&%%?%'*!6%&?)!Y%*R%%'!,8'!"#%=+!-8)!.!/>%&%(!9+?@8'A!
8'U!Ā$$#(%!+$!Ä8*%@8A%&! UT+(8*%)M

Ä%=8&P#'=!ĀÄ ^)!@&+@+)8>!$+&!8!*L#&P!8**&#*#+'!A%8&!L#!2%'B_%?%'*!P+%)!
not address the merits of the parties' arguments or prejudice any party's ability to
&8#)%!*L#)!#))1%!8=8#'!#'!8'!1@(+?#'=!-Ä9M

CHAPTER 2C4-a3

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÄ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:<[:Ä
Area: FĀ,6:6/,6!7/ Ä!Ä 6/D CBE-
Witness: Hrna, Sandra K.
Subject: H67!:!O%U#(8>!/)(8>8*#+'

Issue Description: H+)*!6%)*!7%8&!Ä8*%?8J#'=!:!O%U#(8>!/)(8>8*#+'

SDG&E Position: E%(81)%!,"-./[)! ?%D#(8>(!+)*)! 8&%!%N@%(*%!D!! (+'*#'1%! #'(&%8)#'=!$8)*%&!*O8'! =%'%&8>!!*#>#*(A!)*! #'$>8*#+'B!)! ?%D#(8>(!+)*)! 8&%!%)(8>8*%D!)!%@8&8*%D!8)%D!+'! 6+V%&)! Watson's! 8(*18&#8>$!+&%(8)*H!B)! P%)(&#Y%P#'! *J%! P#&%(*!%)*#?+'A! +$! ,"-./! V#*'%))! O)M! "%YY#%Ä+Y#')+'! [/XL#N#*!, "-./:22].! 6L%! @&+@+)%P!H67! ?%P#(8>(!+)*! %)(8>8*#+'#)! N8)%P!+'! *L%!6+V%&)!Watson! $+&%(8)*#)! SMP%! $+&!234S! 8'P!234RM

/XL#N#*!,"-./:<S:ÄK!@M!,EF:O

ORA Position: ĀÄ ! &%(+??%'P)! 8! >+V%&(+)*! 8>*%&'8*#T%+!! , %?@&8Z-#+#-2N!(!&1&(Ä+I!RP$.$! 0$J#,Ä+!,&(-(! Ä.$! $(,Ä+Ä-$J! Q2! XK4W! # ! 345B! <K¥W! # ! 345V! Ä J! =K6W! #! 345[! QÄ($J!A1& !Ä!.$,$ -!FHĀ!?&.$,Ä(-!&?!%.&A1!P$Ä+-P!# (A.Ä ,$!$(,#Ä-#& !.Ä-$(K

*OP#Q#-!>9:;3=I!1!34

Settlement: C+$Ä($!.$?$.!-&!*OP#Q#-!:I!1Ä%$!:;[I!($,-#& !\C&(-!7$(-!8$Ä.!9Ä$0ÄL# %]!&?!-P$! Ā$--+$0$ -!:%.$$0$ -!7$.0(!Q$-R$$!ĀÄ !"#$%&!'Ä(!)!*+$,-.#,!/&0 1Ä 2!Ä J! >??#,$!&?!9Ä-$1Ä2$.!:JY&,Ä-$(K

CHAPTER 2C4-a4

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÄ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:<[:Ä
Area: FĀ,6:6/,6!7/ Ä!Ä 6/D CBE-
Witness: Hrna, Sandra K.
Subject: PTY - Z-Factor

Issue Description: Post Test Year Ratemaking - Z-Factor

SDG&E Position: Ā")*! 1.&1&($(! -&! L$$1! # ! 1+Ä,$! -P$! , A..$ -! Z;?Ä,-&.! 1.&,$((K! F-!1.&1&($(! &! ,PÄ %$! -&! -P$! ,A..$ -! #J$ -#?#,Ä-#&&?! Z;?Ä,-&K F-!R#+,& -# A$! -&! A($! -P$! $#%P-! ,.#-$.#Ä!-&! #J$ -#?2$O&%$ &A(!, &(-! ,PÄ %$(! -PÄ-! @AÄ+#?2&.! Z;?Ä,-&.! -.$Ä-0$ - K! Ā")*! Q$+#$Y$(P$! , A..$ -! Z! ?Ä,-&.! 0$,PÄ #(0! #(!$??$,-#Y$?&.!-P$! -$(-! 2$Ä.! Ä J! 1&(-;-$(-!2$Ä.(K

OP#Q#-!Ā");=B;9I!1!ĀEH;B

ORA Position: >9:! J&$(! &-! &11&($! , & -# AÄ-#& !&?!-P$! Z;?Ä,-&.! 0$,PÄ #(0I! QA-! .$,&00$ J(! -PÄ-!-P$! 0$,PÄ #(0! Q$!$??$,-#Y$& +2!JA.# %!-P$! 1&(-;-$(-! 2$Ä.(I! Ä J! &-! -P$! -$(-! 2$Ä.K! 7P#(! #! ,& (#(-$ -! R#-P!>9:N(! .$,&00$ JÄ-#& ! # ! -P$! C')*! 345<!'9/I! RP#,P!RÄ(!ÄJ&1-$J!Q2!-P$!/&00#((#& K

>9:! .$,&00$ J(! -PÄ-! Z;?Ä,-&.! ÄJUA(-0$ -(! (P&A+J!Ä11+2!RP$! -P$.$! Ä.$! ,&(-! J$,.$Ä($(!Ä(!R$++!Ä(!1&-$ -#Ä+!# ,.$Ä($(K

>9:;3=I!11!5B;5V

Settlement: The settlement does not address the merits of the parties' arguments or prejudice any party's ability to raise this issue again in an upcoming GRC.

CHAPTER 2C4-a5

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÄ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:<[:Ä
Area: FĀ,6:6/,6!7/ Ä!Ä 6/D CBE-
Witness: Hrna, Sandra K.
Subject: H67!:!E+'1)!"%@&%(#8*#+'

Issue Description: H+)*!6%)*!7%8&!:!E+'1)!"%@&%(#8*#+'

SDG&E Position: ,"-./!L8)!?+U%>%U!*L%!#?@8(*)!+$!Y+'1)!U%@&%(#8*#+'!+'>A!$+&!123

ORA Position: D$!@&+T#)#+'!)+&!Y+'1)! U%@&%(#8*#8&!%X*%'U%U#!*+! 8'A! A%8&! Y%A+'U! 234;K!
*L&+1=L!*L%!%'U! +$!*L#)! &*%!(8)%! (A(>%K!L%!,%?@&8!F *#>#*#%)!+1>U!Y%!&%01#&%-U!
?8J%! *L%!8@@&+@&&%!T%'1%&%01#&%?%'8!UZ1)*?%'*)! *+! &%$>%(!L% # ?@8(*)! $&+? !
Y+'1)! U%@&%(#8*+)#!! *L8*! *L%!Y%'%$#*)!&%$>+R%U!L&+1=L!*+! &*%@8A%&'U! *L%!
$1>>!T%'%$#*)!)O+1>D!T%!#'(>1D%D!#'!,"-./[)!@+)*:*%)*!A%8&!%!8!%!D&S#%&)G

ĀÄ :2<E!@!4R

Settlement: 6P%!)%**>%?%'*!O+%)!'+*!8OO&%))!*P%!?%&#*)!+$!*P%!@8&#%)!&!@&%W1O#(%!
8'A!@8&*AL)!8U#>#*A!*+!&8#)%!*P#)!#))1%!8=8#'!#'!8'!1@(+?#'=!-Ä

Chapter 2 - ORA vs. SDG&E

Part C - Other

5. SDG&E-38-R (Exh 183) - COMPLIANCE

Issue #	Subject	Reference
Ã!Ã;<=>"P9!555	Privileged Audits	2.A,4Ã

CHAPTER 2C5-a1

,8'!"#%=+!-8)!.!/>%(*&#(!9+?@8'A
2345!6%)*!7%8&!-Ä9! :4;:44:33<
ĀÄ !"#$$%&%'(%)!*+!,"-./!Ä%01%)*)

Exhibit No.: ,"-./:<N:Ä
Area: 9ĀOHCD G9/
Witness: ,L#?8')JAK!-&%=+&A!"M
Subject: H&#T#>%=%U! 1U#*)

Issue Description: H&#T#>%=%U! 1U#*)

SDG&E Position: 9%&*8#'!81U#*!&%@+&*)8&%!? 8&J%U!(+'$#U%'*#8>8'U! @&#T#>%=%U!(%! *L%A!8&%! @&+*%(*%$!8+?! U#)(>+)1&%!YA! *L%! 8**+&'%A!(>#%'*!@&#T#>%=%U! W&! 8**+&'%A!R+&J! @&+U1(*U+(*&#'%M!6L%! 9+??#))#+'! L8)! >+'=! recognized! -P$! YÄ+#J#-&!?! -P$($! 1.#Y#+$%$Ä! J! -P$.$! (P&A+J!Q$! &-! ÄA-&0Ä-#,! 1$ Ä+-2! -&! Ä! .$%AÄ-$J! $ -#-2! ?&.! O.,#(# %!#-(! +$%Ä+!#%P-(K! F! ÄJJ#-#& I! Ā&/Ä+'Ä(! -ÄL$(! #(A$! R#-P! >9: $! ,Ä+,A+Ä-#&&?!-P$! .$JA,-#& ! Q$,ÄA($! 1$.?&.0# %!-P$($! ÄAJ#-(!J#! &-! Ä0&A -! -&! Ä ! # ,.0 -Ä+! $O1$ ($I! Ä(! & $! R&A+J! ,& ,+AJ$! Q2! .$0&Y# %! -P$! #01#$J! Ä J! ,Ä+,A+Ä-$J!,&(-(!&?!-P$($!ÄAJ#-(K

OP#Q#-!Ā");3<=I!1Ä%$(!"Ā;=!-&!<

ORA Position: >9:! .$,&00$ J(! .$0&YÄ+!&?!TX36I444!# ! -&-Ä+?.&0! 2$Ä.(! 3455I! 345=!Ä J! 345<!;! T5X[I444!# !3455I!T56XI444!# !345=I!Ä J!T343I444!# !345<K

>9:! .$Y#$R$J! -P$! F-$. Ä+! :AJ#-! -P$! Ā$01.Ä! Z-#+#-#$(!& JA,-$J! ?.&0! 344[! -P.&A%P!345<K! >?! -P$! 63!F-$. Ä+! :AJ#-! .$1&.-(! > 9:! ($+$,-$J! ?&! .$Y#$RI!-P$! : 11+#,Ä -(! J$(#% Ä-$J! 53!.$1&.-(! Ä(! "Privileged".! Ā# ,$! >9:! RÄ(! &-! 1$.0#--$J! -&! .$Y#$R!-P&($! F -$. Ä+!: AJ#-!$1&.-(I! >9:! ,&A+J! &-! J$-$.0# $! RP$-P$.! -P$! ,&(-(! &?! -P&($! ÄAJ#-(! Ä.$! UA(-#?#ÄQÄ(!# $J! -&! .Ä-$1Ä2$.(K! For! -P#(! .$Ä(& I! > 9:! .$,&00$ J(! Ä! TBX6I444!J#(Ä++&RÄ ,$I!&! Q$! ÄJUA(-$J!# ! -P$! 9>! Model! ?&.! 78! 345[K

*OP#Q#-!>9:;3<I!11!=;<

Settlement: C+$Ä($!.$?$.!-&!*OP#Q#-!:I!1Ä%$!:;[I!($,-#& !\/&.1&.Ä-$!/$ -$.!*O1$ ($(! (ORA-16)" of the Settlement Agreement Terms between San Diego Gas & *+$,-.#,!/&01Ä 2!Ä J!>??#,$!&?!9Ä-$1Ä2$.!:JY&,Ä-$(K

Settlement Terms Index to Comparison Exhibit: SDG&E

($ millions)

Settlement Agreement Terms between SDG&E and ORA			SDG&E Comparison Exhibit			
			SDG&E Forecast	ORA Forecast	Workpaper	Page
SDG&E Expenses						
Gas Distribution, Transmission, Engineering and Pipeline Integrity Expenses						
Non-Shared O&M Expenses						
1. Gas Distribution Expenses						
Parties stipulate to a forecast for Gas Distribution expenses of $ 20.972 million for 2016.		20.972				
• Parties stipulate to the ORA forecast for Tools, Fittings and Material of $0.422 million;	0.422		0.467	0.422	1GD000.005	23
• Parties stipulate to the ORA forecast for Electric Support of $0.724 million;	0.724		0.737	0.724	1GD000.006	24
• Parties stipulate to the ORA forecast for Op. Management & Training of $ 3.082 million.	3.082		3.404	3.082	1GD004.000	28
• Parties stipulate to the SDG&E forecast for Service Maintenance of $ 1.244 million;	1.244		1.244	1.183	1GD000.004	22
• Parties stipulate to the SDG&E forecast for Measurement and Regulation of $ 3.464 million;	3.464		3.464	3.125	1GD002.000	27
• Parties stipulate to the SDG&E forecast for Asset Management of $ 1.849 million.	1.849		1.849	1.612	1GD001.000	26
• Parties stipulate to a forecast for Supervision and Training of $ 2.500 million.	2.500		2.841	2.193	1GD000.007	25
	13.285		14.006	12.341		
• Parties agree and did not have any differences in forecasts for Other Services, Leak Survey, Locate and Mark, Main Maintenance, and Cathodic Protection.			7.687	7.687	See Appendix B	
			21.693	20.028		
2. Gas Transmission Expenses						
Parties stipulate to the SDG&E forecast for Gas Transmission expenses of $ 4.663 million for 2016.		4.663	1.243	1.058	1GT000.000	45
			3.314	3.008	1GT001.000	46
			0.106	0.106	See Appendix B	
			4.663	4.172		
3. Gas Engineering						
Parties stipulate to a compromise forecast for Gas Engineering expenses of $ 0.400 million for 2016.		0.400	0.257	0.053	1EN000.000	48
			0.461	0.217	1EN003.000	49
			0.718	0.270		
4. Pipeline Integrity (TIMP and DIMP)						
• Parties stipulate to the SDG&E forecast for Pipeline Integrity (TIMP and DIMP) expenses of $ 11.484 million for 2016.		11.484				
			5.451	4.490	1TD000.000	66
			6.033	4.808	1TD000.001	67
			11.484	9.298		
Shared O&M Expenses						
Parties stipulate to the ORA forecast of $ 0.035 million for shared Gas Engineering expenses.		0.035	0.092	0.035	1EN00A-USS.ALL	51

Settlement Terms Index to Comparison Exhibit: SDG&E

($ millions)

Settlement Agreement Terms between SDG&E and ORA		SDG&E Comparison Exhibit			
		SDG&E Forecast	ORA Forecast	Workpaper	Page
Gas Distribution, Transmission, Engineering and Pipeline Integrity Capital Expenditures					
Parties stipulate to the ORA forecast for capital expenditures of $ 50.155 million for 2014.	50.155	7.042	6.228	00500.0.ALL	30
		1.450	2.089	00501.0.ALL	31
		7.175	7.552	00502.0.ALL	33
		2.304	1.243	00503.0.ALL	34
		0.028	0.072	00504.0.ALL	35
		3.970	4.264	00505.0.ALL	36
		1.865	2.015	00506.0.ALL	37
		0.320	0.493	00507.0.ALL	38
		1.726	3.476	00508.0.ALL	39
		0.586	1.092	00509.0.ALL	40
		1.256	0.271	00510.0.ALL	41
		4.343	3.726	00902.0.ALL	42
		0.313	0.300	12551.0.ALL	43
		0.210	0.010	00411.0.ALL	53
		1.213	2.985	00412.0.ALL	55
		0.298	0	00413.0.ALL	56
		0.176	0	00414.0.ALL	57
		3.127	2.853	00415.0.ALL	58
		0.241	0.111	00416.0.ALL	59
		0.500	0.063	00417.0.ALL	60
		1.184	1.117	00418.0.ALL	61
		0.130	0.077	00436.0.ALL	63
		0.133	0.149	00903.0.ALL	64
		5.180	7.869	03468.0.ALL	69
		2.777	2.100	09546.0.ALL	70
		47.547	50.155		
Parties have no dispute and agree to the capital expenditure forecast of $50.735 million for 2015.	50.735	See Appendix B			
Parties have no dispute and agree to the capital expenditure forecast of $72.188 million for 2016.	72.188	See Appendix B			

Settlement Terms Index to Comparison Exhibit: SDG&E

($ millions)

Settlement Agreement Terms between SDG&E and ORA			SDG&E Comparison Exhibit			
			SDG&E Forecast	ORA Forecast	Workpaper	Page
Electric Distribution O&M Expenses						
Non-Shared Electric Distribution O&M Expenses						
Parties stipulate to a forecast for Electric Distribution O&M expenses of $ 129.783 million for 2016.		129.783				
• Parties stipulate to the revised SDG&E forecast of $ 35.449 million for Electric Regional Operations.	35.449		36.859	33.055	1ED011.000	134
• Parties stipulate to the SDG&E forecast of $ 7.965 million for Troubleshooting.	7.965		7.965	7.650	1ED020.000	139
• Parties stipulate to a compromise forecast of $ 4.000 million for Skills & Compliance Training.	4.000		5.087	3.660	1ED013.000	135
• Parties stipulate to a compromise forecast of $ .800 million for Project Management.	0.800		1.368	0.528	1ED010.000	133
• Parties stipulate to a compromise forecast of $ .700 million for Service Order Team.	0.700		0.883	0.685	1ED014.000	136
• Parties have no dispute and agree to a forecast of $ 1.687 million for Regional Public Affairs.	1.687		1.687	1.687	See Appendix B	
• Parties stipulate to the revised SDG&E forecast of $ 0.148 million for Grid Operations.	0.148		0.349	0.226	1ED008.000	132
• Parties stipulate to the revised SDG&E forecast of $ 6.710 million for Substation Construction and Maintenance.	6.710		6.912	5.622	1ED015.000	137
• Parties have no dispute and agree to a forecast of $ 1.711 million for System Protection.	1.711		1.711	1.711	See Appendix B	
• Parties stipulate to a compromise forecast of $ 14.0 million for Electric Distribution Operations.	14.000		15.315	11.376	1ED004.000	129
• Parties stipulate to the ORA forecast of $ 1.996 million for Distribution Operations/EGISS.	1.996		2.647	1.996	1ED003.000	128
• Parties stipulate to a compromise forecast of $ 1.900 million for Kearny Operations Services.	1.900		2.239	1.736	1ED006.000	131
• Parties stipulate to a compromise forecast of $ 16.000 million for Construction Services.	16.000		18.865	11.667	1ED002.000	127
• Parties stipulate to the SDG&E forecast of $ 24.559 million for Vegetation Management – Tree Trimming with a one-way balancing account.	24.559		24.559	23.858	1ED021.001	140
• Parties have no dispute and agree to a forecast of $ 4.292 million for Vegetation Management – Pole Brushing.	4.292		4.292	4.292	See Appendix B	
• Parties have no dispute and agree to a forecast of $ 2.702 million for Compliance & Asset Management.	2.702		2.702	2.702	See Appendix B	
• Parties stipulate to a compromise forecast of $ 1.500 million for Distribution Engineering.	1.500		1.909	1.397	1ED018.000	138
• Parties stipulate to a compromise forecast of $ 0.400 million for Technology Innovation and Development.	0.400		0.882	0.207	1ED001.000	124
• Parties stipulate to the SDG&E forecast of $ 0.618 million for Reliability and Capacity Analysis.	0.618		0.617	0.501	1ED001.001	125
• Parties stipulate to a compromise forecast of $ 0.200 million for Information Management Support for Electric Distribution.	0.200		0.339	0.140	1ED001.003	126
• Parties have no dispute and agree to a forecast of $ 0.147 million for Major Projects.	0.147		0.147	0.147	See Appendix B	
• Parties stipulate to a compromise forecast of $ 1.500 million for Technology Utilization.	1.500		1.948	1.243	1ED024.000	141
• Parties have no dispute and agree to a forecast of $ 0.324 million for Administrative and Management.	0.324		0.324	0.324	See Appendix B	
• Parties have no dispute and agree to a forecast of $ 0.476 million for Officer.	0.476		0.476	0.476	See Appendix B	
			140.082	116.886		

Settlement Terms Index to Comparison Exhibit: SDG&E

($ millions)

Settlement Agreement Terms between SDG&E and ORA			SDG&E Comparison Exhibit			
			SDG&E Forecast	ORA Forecast	Workpaper	Page
Electric Distribution Capital Expenditures						
Part 1 (Per ORA-6)						
Parties stipulate to a total forecast for capital expenditures in 2014 of $145.552 million which is the ORA forecast of $135.229 million plus $10.323 million.		145.552				
• Parties stipulate to the ORA forecast of $ 24.912 million for Capacity/Expansion.	24.912		0.594	0.441	00209.0.ALL	85
			1.448	2.671	00228.0.ALL	88
			12.218	6.747	02252.0.ALL	99
			1.008	1.229	02258.0.ALL	100
			3.080	-0.001	07245.0.ALL	104
			0.748	-0.003	07249.0.ALL	105
			1.315	0	07253.0.ALL	106
			3.278	-2.169	08253.0.ALL	107
			1.450	0	08259.0.ALL	108
			0	0	09271.0.ALL	110
			4.031	0.023	09274.0.ALL	111
			9.402	10.461	09276.0.ALL	112
			0.933	0.529	10266.0.ALL	113
			2.506	2.359	10270.0.ALL	114
			0.734	0.230	10272.0.ALL	115
			0.734	0	11244.0.ALL	116
			0.612	0.170	11257.0.ALL	117
			1.858	0	11259.0.ALL	118
			0.619	0.378	13250.0.ALL	119
			0.980	0.928	13260.0.ALL	120
			0.551	0.000	13263.0.ALL	121
			2.556	0.919	97248.0.ALL	122
			50.655	24.912		
• Parties stipulate to the ORA forecast of $ 29.918 million for Franchise.	29.918		41.764	29.918	00205.0.ALL	82
• Parties stipulate to the ORA forecast of $ 33.638 million for New Business.	33.638		58.592	33.638	00202.0.ALL	76
• Parties stipulate to the ORA forecast of $ 28.678 million plus $ 9.160 million for a total of $37.838 in Reliability/Improvements.	37.838		81.848	28.678	00203.0.ALL	79
• Parties stipulate to the ORA forecast of $ 18.083 million plus $ 1.163 million for a total of $19.246 million in Safety & Risk Management.	19.246		26.209	18.083	06247.0.ALL	102
			259.068	135.229		

Settlement Terms Index to Comparison Exhibit: SDG&E

($ millions)

Settlement Agreement Terms between SDG&E and ORA			SDG&E Comparison Exhibit			
			SDG&E Forecast	ORA Forecast	Workpaper	Page
Parties stipulate to a forecast for capital expenditures of $ 280.772 million for 2015.		280.772				
• Parties stipulate to the ORA forecast of $ 31.324 million for Capacity/Expansion.	31.324		0.594	0.594	00209.0.ALL	85
			1.448	1.448	00228.0.ALL	88
			5.065	1.229	02258.0.ALL	100
			0	3.080	07245.0.ALL	104
			0	0.748	07249.0.ALL	105
			0	1.315	07253.0.ALL	106
			3.278	3.278	08253.0.ALL	107
			0.961	0	09271.0.ALL	110
			0.808	0	09276.0.ALL	112
			0	0.504	10272.0.ALL	115
			2.556	2.556	97248.0.ALL	122
			16.572	16.572	See Appendix B	
			31.282	31.324		
• Parties stipulate to the SDG&E forecast of $ 41.764 million for Franchise.	41.764		41.764	29.918	00205.0.ALL	82
• Parties stipulate to a compromise forecast of $ 67.000 million for New Business.	67.000		70.653	50.071	00202.0.ALL	76
• Parties stipulate to a compromise forecast of $ 100.000 million for Reliability/Improvements.	100.000		102.934	85.893	00203.0.ALL	79
• Parties stipulate to the SDG&E forecast of $ 40.684 million for Safety & Risk Management.	40.684		38.086	24.808	06247.0.ALL	102
			2.598	2.598	See Appendix B	
			40.684	27.406		
			287.317	224.612		
Parties stipulate to a forecast for capital expenditures of $ 296.428 million for 2016.		296.428				
• Parties stipulate to the SDG&E forecast of $ 14.241 million for Capacity/Expansion.	14.241		0.594	0.594	00209.0.ALL	85
			1.448	1.448	00228.0.ALL	88
			1.816	5.065	02258.0.ALL	100
			3.278	3.278	08253.0.ALL	107
			2.556	2.556	97248.0.ALL	122
			0	1.450	08259.0.ALL	
			0	0.961	09271.0.ALL	
			0	4.008	09274.0.ALL	
			0	0.734	11244.0.ALL	
			0	1.858	11259.0.ALL	
			0	0.551	13263.0.ALL	
			4.549	4.549	See Appendix B	

Settlement Terms Index to Comparison Exhibit: SDG&E

($ millions)

Settlement Agreement Terms between SDG&E and ORA	SDG&E Comparison Exhibit			
	SDG&E Forecast	ORA Forecast	Workpaper	Page
	14.241	27.052		

Settlement Terms Index to Comparison Exhibit: SDG&E

($ millions)

Settlement Agreement Terms between SDG&E and ORA		SDG&E Comparison Exhibit			
		SDG&E Forecast	ORA Forecast	Workpaper	Page
• Parties stipulate to the SDG&E forecast of $ 41.764 million for Franchise.	41.764	41.764	29.918	00205.0.ALL	82
• Parties stipulate to a compromise forecast of $ 70.000 million for New Business.	70.000	81.962	60.480	00202.0.ALL	76
• Parties stipulate to a compromise forecast of $ 95.000 million for Reliability/Improvements.	95.000	74.427	104.099	00203.0.ALL	79
• Parties stipulate to the SDG&E forecast of $ 75.423 million for Safety & Risk Management.	75.423	58.429	42.490	06247.0.ALL	102
		16.994	16.994	See Appendix B	
		75.423	59.484		
		287.817	281.033		

Settlement Terms Index to Comparison Exhibit: SDG&E

($ millions)

Settlement Agreement Terms between SDG&E and ORA			SDG&E Comparison Exhibit			
			SDG&E Forecast	ORA Forecast	Workpaper	Page
Part 2 (Per ORA-7)						
Parties stipulate to the ORA forecast for capital expenditures of $ 113.902 million for 2014.		113.902				
• Parties stipulate to the ORA forecast of $ 63.826 million for Overhead Pools.	63.826		84.987	49.364	00901.0.ALL	91
			15.328	8.414	00904.0.ALL	93
			3.319	2.371	00905.0.ALL	95
			4.918	3.677	00906.0.ALL	97
			108.552	63.826		
• Parties stipulate to the ORA forecast of $ 29.118 million for Mandated.	29.118		37.872	29.118	00229.0.ALL	89
• Parties stipulate to the ORA forecast of $ 12.781 million for Materials.	12.781		21.024	12.781	00214.0.ALL	86
• Parties stipulate to the ORA forecast of $ 7.704 million for Trans/FERC.	7.704		14.550	5.329	00100.0.ALL	73
			0.058	2.375	09136.0.ALL	109
			14.608	7.704		
• Parties stipulate to the ORA forecast of $ 0.308 million for Equipment/Tools/Misc.	0.308		1.372	0.308	00206.0.ALL	84
• Parties stipulate to the ORA forecast of $ 0.165 million for Smart Meter.	0.165		1.116	0.165	04250.0.ALL	101
			184.544	113.902		
Parties stipulate to a forecast for capital expenditures of $ 199.082 million for 2015.		199.082				
• Parties stipulate to the SDG&E forecast of $ 118.357 million for Overhead Pools.	118.357		93.688	75.899	00901.0.ALL	91
			15.147	8.414	00904.0.ALL	93
			3.727	2.371	00905.0.ALL	95
			5.795	3.677	00906.0.ALL	97
			118.357	90.361		
• Parties have no dispute and agree to a forecast of $ 38.148 million for Mandated.	38.148		38.148	38.148	See Appendix B	
• Parties stipulate to the SDG&E forecast of $ 22.025 million for Materials.	22.025		22.025	15.605	00214.0.ALL	86
• Parties have no dispute and agree to a forecast of $ 19.180 million for Trans/FERC.	19.180		19.180	19.180	See Appendix B	
• Parties have no dispute and agree to a forecast of $ 1.372 million for Equipment/Tools/Misc.	1.372		1.372	1.372	See Appendix B	
			199.082	164.666		

Settlement Terms Index to Comparison Exhibit: SDG&E

($ millions)

Settlement Agreement Terms between SDG&E and ORA			SDG&E Comparison Exhibit			
			SDG&E Forecast	ORA Forecast	Workpaper	Page
Parties stipulate to a forecast for capital expenditures of $ 186.216 million for 2016.		186.216				
• Parties stipulate to the SDG&E forecast of $ 110.224 million for Overhead Pools.	110.224		92.593	90.714	00901.0.ALL	91
			7.045	7.045	00904.0.ALL	93
			4.139	4.139	00905.0.ALL	95
			6.447	6.447	00906.0.ALL	97
			110.224	108.345		
• Parties have no dispute and agree to a forecast of $ 39.063 million for Mandated.	39.063		39.063	39.063	See Appendix B	
• Parties stipulate to the SDG&E forecast of $ 23.027 million for Materials.	23.027		23.027	23.027	00214.0.ALL	86
• Parties have no dispute and agree to a forecast of $ 12.530 million for Trans/FERC.	12.530		12.530	12.530	See Appendix B	
• Parties have no dispute and agree to a forecast of $ 1.372 million for Equipment/Tools/Misc.	1.372		1.372	1.372	See Appendix B	
			186.216	184.337		

Settlement Terms Index to Comparison Exhibit: SDG&E

($ millions)

Settlement Agreement Terms between SDG&E and ORA			SDG&E Comparison Exhibit			
			SDG&E Forecast	ORA Forecast	Workpaper	Page
Electric Generation and SONGS Expenses						
Non-Shared Electric Generation O&M Expenses for TY 2016						
Parties stipulate to a compromise forecast for Non-Shared Electric Generation Expenses of $ 52.389 million.		52.389				
• Parties stipulate to a compromise forecast for Generation Plant of $ 50.189 million.	50.189		24.641	19.681	1EG006.000	145
			26.189	26.189	See Appendix B	
			50.830	45.870		
• Parties stipulate to a compromise forecast for Resource Planning of $ 1.000 million.	1.000		1.260	0.411	1EG004.000	144
• Parties stipulate to a compromise forecast for Administration of $ 1.200 million.	1.200		0.287	0.107	1EG001.000	143
			0.436	0.260	1EG008.000	146
			0.658	0.658	See Appendix B	
			1.381	1.025		
			53.471	47.306		
Shared Electric Generation O&M Expenses for TY 2016						
Parties stipulate to a compromise forecast for Resource Planning – Director of $ 0.800 million.		0.800	0.944	0.734	1EG00A-USS.ALL	148
Electric Generation Capital Expenditures						
Parties stipulate to the ORA forecast for capital expenditures of $ 17.036 million for 2014.		17.036	0.471	0.164	00006.0.ALL	150
			2.123	1.829	00008.0.ALL	151
			2.008	0.944	00009.0.ALL	153
			9.877	8.175	00010.0.ALL	156
			1.428	0	00011.0.ALL	158
			5.829	5.829	See Appendix B	
			21.736	16.941		
Parties stipulate to the SDG&E forecast for capital expenditures of $ 8.408 million for 2015.		8.408	0.471	0.164	00006.0.ALL	150
			0.330	0.000	00008.0.ALL	151
			3.296	0.520	00009.0.ALL	153
			1.386	0.045	00010.0.ALL	156
			0.529	0	00011.0.ALL	158
			2.396	2.396	See Appendix B	
			8.408	3.125		

Settlement Terms Index to Comparison Exhibit: SDG&E

($ millions)

Settlement Agreement Terms between SDG&E and ORA		SDG&E Comparison Exhibit			
		SDG&E Forecast	ORA Forecast	Workpaper	Page
Parties stipulate to the SDG&E forecast for capital expenditures of $8.347 million for 2016.	8.347	0.471	0.164	00006.0.ALL	150
		0.200	0.000	00008.0.ALL	151
		2.174	0	00009.0.ALL	153
		0.636	0.795	00010.0.ALL	156
		0.300	0.000	00011.0.ALL	158
		4.566	4.566	See Appendix B	
		8.347	5.525		

Settlement Terms Index to Comparison Exhibit: SDG&E

($ millions)

Settlement Agreement Terms between SDG&E and ORA				SDG&E Comparison Exhibit			
				SDG&E Forecast	ORA Forecast	Workpaper	Page
Customer Services Expenses							
Non-Shared O&M Expenses for TY 2016							
Parties stipulate to a compromise forecast of $ 84.468 million for SDG&E's Non-Shared Expenses.			84.468				
• Parties stipulate to the SDG&E forecast of $ 22.135 million for Customer Service Field expenses.		22.135		14.675	13.243	1FC001.000	161
				2.974	2.848	1FC004.000	162
				4.486	4.486	See Appendix B	
				22.135	20.577		
• Parties stipulate to a compromise forecast of $ 62.333 million for Customer Service Office Operations, Information, and Technologies.		62.333					
Non-Shared Customer Service Operations Expenses							
○ Parties stipulate to a compromise forecast of $ 8.400 million for Advanced Metering.	8.400			8.771	8.135	1OO000.000	164
○ Parties stipulate to the ORA forecast of $ 5.210 million for Billing.	5.210			5.839	5.210	1OO002.000	165
○ Parties Stipulate to the SDG&E forecast of $ 8.813 million for Customer Contact Center Operations.	8.813			8.813	8.741	1OO006.000	166
○ Parties stipulate to a compromise forecast of $ 6.000 million for Residential Customer Services.	6.000			6.606	5.577	1OO008.000	167
○ Parties stipulate to a compromise forecast of $ 5.500 million for Commercial & Industrial Services.	5.500			5.788	5.305	1OO009.000	168
○ Parties stipulate to a compromise forecast of $ 12.5 million for Communications, Research and Web.	12.500			14.287	8.093	1OO010.000	169
○ Parties stipulate to the ORA forecast of $ 2.854 million for Customer Programs and Projects.	2.854			3.444	2.854	1OO011.000	170
				13.057	13.057	See Appendix B	
				66.605	56.972		
Shared O&M Expenses for TY 2016							
Parties have no dispute and agree to a forecast of $ 0.979 for SDG&E shared O&M expenses.			0.979	0.979	0.979	See Appendix B	
				89.719	78.528		

Settlement Terms Index to Comparison Exhibit: SDG&E

($ millions)

Settlement Agreement Terms between SDG&E and ORA			SDG&E Comparison Exhibit			
			SDG&E Forecast	ORA Forecast	Workpaper	Page
Information Technology						
O&M Expenses						
Parties stipulate to a compromise forecast of $ 106.368 million.		106.368				
• Parties stipulate to the SDG&E labor forecast of $ 40.568 million.	40.568		10.795	8.210	1IT001.000	207
			0.223	0.142	1IT002.000	208
			0.468	0.675	1IT003.000	209
			0.109	0.100	1IT004.000	210
			9.916	6.753	1IT00A-USS.ALL	212
			12.439	17.655	1IT00B-USS.ALL	215
			2.760	1.303	1IT00C-USS.ALL	219
			3.850	1.927	1IT00D-USS.ALL	221
			40.560	36.765		
• Parties stipulate to a compromise non-labor forecast of $ 65.80million.	65.800		6.872	5.540	1IT001.000	207
			0.001	0.096	1IT002.000	208
			0.184	0.456	1IT003.000	209
			0.050	0.068	1IT004.000	210
			15.080	13.779	1IT00A-USS.ALL	212
			42.608	36.031	1IT00B-USS.ALL	215
			2.851	2.658	1IT00C-USS.ALL	219
			1.494	3.933	1IT00D-USS.ALL	221
			69.140	62.561		
Capital Expenditures						
Parties stipulate to the ORA forecast for capital expenditures of $ 88.635 million for 2014.		88.635	94.274	88.635	00811.0.ALL	224
Parties have no dispute and agree to a forecast for capital expenditures of $ 62.084 million for 2015		62.084	See Appendix B			
Parties have no dispute and agree to a forecast for capital expenditures of $ 35.388 million for 2016.		35.388	See Appendix B			

Settlement Terms Index to Comparison Exhibit: SDG&E

($ millions)

Settlement Agreement Terms between SDG&E and ORA				SDG&E Comparison Exhibit			
				SDG&E Forecast	ORA Forecast	Workpaper	Page
Support Services							
Non-Shared O&M Support Services Expenses							
Parties stipulate to a forecast of $ 78.924 million for Non-Shared O&M Support Services Expenses.			78.924				
Parties stipulate to the SDG&E forecast of $ 11.715 million for Supply Management & Supplier Diversity Expenses.		11.715		4.078	4.080	1SS001.000	172
				0.728	0.672	1SS002.000	173
				2.389	2.415	1SS003.000	174
				0.729	0.724	1SS004.000	175
				1.345	1.027	1SS005.000	176
				1.051	0.917	1SS006.000	177
				1.393	1.088	1SS007.000	178
				11.713	10.923		
Parties stipulate to a compromise forecast of $ 39.161 million for Fleet Services expenses.		39.161					
• Parties stipulate to a compromise forecast of $ 16.700 million for Ownership Costs.	16.700			14.823	12.159	1FS001.001	186
				2.598	1.715	1FS001.002	187
				-0.700	-1.100	1FS001.003	188
				1.528	1.008	1FS001.004	189
				18.249	13.782		
• Parties stipulate to a compromise forecast of $ 20.500 million for Maintenance Operations.	20.500			13.673	12.443	1FS002.000	190
				7.202	6.693	1FS002.001	191
				20.875	19.136		
• Parties have no dispute and agree to a forecast of $1.961 million for Fleet Management.	1.961			1.961	1.961	See Appendix B	
Parties stipulate to a forecast of $ 23.390 million for Real Estate, Land, Services and Facilities Expenses.		23.390		17.631	16.354	1RE003.000	193
				6.390	6.390	See Appendix B	
				24.021	22.744		
Parties stipulate to the SDG&E forecast of $ 4.658 million for Environmental Services.		4.658		3.650	3.396	1EV000.000	202
				1.009	1.009	See Appendix B	
				4.659	4.405		
				81.478	72.951		

Settlement Terms Index to Comparison Exhibit: SDG&E

($ millions)

Settlement Agreement Terms between SDG&E and ORA				SDG&E Comparison Exhibit			
				SDG&E Forecast	ORA Forecast	Workpaper	Page
Shared O&M Support Services Expenses							
Parties stipulate to a compromise forecast of $ 24.041 million for Shared O&M Support Services expenses.			24.041				
Parties stipulate to a compromise forecast of $ 3.828 million for Supply Management & Supplier Diversity expenses.		3.828		0.415	0.338	1SS00A-USS.ALL	180
				0.708	0.744	1SS00B-USS.ALL	181
				1.997	1.770	1SS00C-USS.ALL	182
				0.750	0.747	1SS00D-USS.ALL	184
				3.870	3.599		
Parties stipulate to a forecast of $ 15.696 million for Real Estate, Land Services, and Facilities expenses.		15.696					
• Parties stipulate to a compromise forecast of $ 2.700 million for Facility Operations.	2.700			1.384	1.110	1RE00A-USS.ALL	195
				1.423	1.423	See Appendix B	
				2.807	2.533		
• Parties stipulate to the ORA forecast of $ 0.179 million for Capital Programs.	0.179			0.656	0.179	1RE00C-USS.ALL	196
				12.817	12.817	See Appendix B	
Parties stipulate to the ORA forecast of $4.517 million for Shared Environmental expenses.		4.517		1.721	1.623	1EV00C-USS.ALL	204
				2.894	2.894	See Appendix B	
				4.615	4.517		
				24.765	23.645		
Capital Expenditures – Real Estate, Land Services, and Facilities							
Parties stipulate to the ORA forecast for capital expenditures of $ 21.017 million for 2014.			21.017	11.561	13.118	00700.0.ALL	198
				7.899	7.899	See Appendix B	
				19.460	21.017		
Parties stipulate to a capital expenditure forecast of $33.112 million for 2015.			33.112	27.586	18.134	00700.0.ALL	198
				10.866	10.866	See Appendix B	
				38.452	29.000		
Parties stipulate to the SDG&E capital expenditure forecast of $42.930 million for 2016.			42.930	37.830	23.900	00700.0.ALL	198
				5.100	5.100	See Appendix B	
				42.930	29.000		

Settlement Terms Index to Comparison Exhibit: SDG&E

($ millions)

Settlement Agreement Terms between SDG&E and ORA			SDG&E Comparison Exhibit			
			SDG&E Forecast	ORA Forecast	Workpaper	Page
Administrative and General Expenses						
Expenses in ORA – 18						
Non-Shared Expenses (HR related)						
Parties stipulate to a compromise forecast of $ 14.586 million for SDG&E Non-Shared Expenses.		14.586				
• Parties stipulate to the SDG&E forecast of $ 6.552 million for Safety, Wellness, and Disability Services.	6.552		1.455	1.355	1HR002.000	248
			5.097	5.097	See Appendix B	
			6.552	6.452		
• Parties stipulate to the ORA forecast of $ 0.518 million for HRIS Technology and Report.	0.518		0.968	0.518	1HR007.000	249
			7.516	7.516	See Appendix B	
			15.036	14.486		
Shared Expenses						
Parties agree to a compromise forecast of $ 5.020 million.		5.020				
• Parties stipulate to the SDG&E forecast of $ 2.367 million for Safety Operations.	2.367		2.367	1.379	1HR00A-USS.ALL	251
• Parties stipulate to the ORA forecast of $ 1.222 million for Business Partner and Labor Relations.	1.222		1.034	0.934	1HR00B-USS.ALL	252
			0.288	0.288	See Appendix B	
			1.322	1.222		
			1.431	1.431	See Appendix B	
			5.120	4.032		
Expenses in ORA – 19						
Non-Shared Expenses (Reg. Affairs, Legal, Finance, etc)						
Parties stipulate to a compromise forecast of $ 22.388 million for SDG&E Non-Shared Expenses.		22.388				
• Parties stipulate to a compromise forecast of $ 3.356 for Regulatory Affairs expenses.	3.356		3.487	3.225	1AG007.000	257
• Parties stipulate to a compromise forecast of $ 3.600 million for Claims expenses.	3.600		4.323	2.884	1AG015.000	259
			15.430	15.430	See Appendix B	
			23.240	21.539		
Shared Expenses						
Parties have no dispute and agree to a forecast of $ 13.582 million.		13.582	See Appendix B			
Meals and Entertainment						
Parties stipulate to the ORA proposed adjustment of ($ 0.592) for Meals and Entertainment.		(0.592)	0	(0.592)	1AG002.000	255

Settlement Terms Index to Comparison Exhibit: SDG&E

($ millions)

Settlement Agreement Terms between SDG&E and ORA			SDG&E Comparison Exhibit			
			SDG&E Forecast	ORA Forecast	Workpaper	Page
Expenses in ORA-17						
Compensation Expenses						
Parties stipulate to a compromise forecast of $ 33.789 million for SDG&E's Total Compensation Expenses.		33.789				
• Parties stipulate to a compromise forecast of $ 32.000 million for Variable Pay / Incentive Compensation Program.	32.000		50.351	17.244	1CP000.000	235
• Parties stipulate to the ORA forecast of $ 0 for Long-Term Incentive Plan.	0		10.265	0	1CP000.002	236
• Parties have no dispute and agree to a forecast of $ 1.423 million for the Spot Cash Program	1.423		1.423	1.423	See Appendix B	
• Parties have no dispute and agree to a forecast of $0.366 million for the Employee Recognition Program.	0.366		0.366	0.366	See Appendix B	
			62.405	19.033		
Parties stipulate to a compromise forecast of $ 56.693 million for SDG&E's Health Benefits Expenses.		56.693				
• Parties stipulate to a compromise forecast of $ 50.000 million for Medical Expenses.	50.000		50.179	48.045	1PB000.000	237
• Parties stipulate to the ORA updated forecast for Dental ($ 3.880 million) ,	3.880		4.094	3.880	1PB000.001	238
• Parties stipulate to the ORA updated forecast for Vision ($ 0.331 million),	0.331		0.350	0.331	1PB000.002	239
• Parties stipulate to the ORA updated forecast for Wellness ($ 0.771 million),	0.771		1.169	0.771	1PB000.003	240
• Parties stipulate to the ORA updated forecast for EAP ($ 0.326 million)	0.326		0.335	0.326	1PB000.004	241
• Parties stipulate to the ORA updated forecast for Mental Health ($ 1.385 million)	1.385		1.579	1.385	1PB000.005	242
			57.706	54.738		
Parties have no dispute and agree to a forecast of $ 14.287 million for the Retirement Savings Plan.		14.287	See Appendix B			
Parties stipulate to a compromise forecast of $ 1.680 million for SDG&E's Supplemental Pension		1.680	3.360	0	1PB000.011	245
Parties stipulate to a compromise forecast of $ 0.137 million for Nonqualified Retirement Savings Plan.		0.137	0.273	0	1PB000.023	246
Corporate Center Expenses (ORA – 16)						
Allocation of General Administration to SDG&E is $ 61.3 million.		61.300	61.905	58.864	1SE000.001	231
			2.744	2.744	See Appendix B	
			64.649	61.608		
Allocation of Insurance to SDG&E is $110.0 million.		110.000	89.939	82.517	1SN000.006	233
			21.573	21.573	See Appendix B	
			111.512	104.090		

Settlement Terms Index to Comparison Exhibit: SDG&E

($ millions)

Settlement Agreement Terms between SDG&E and ORA		SDG&E Comparison Exhibit			
		SDG&E Forecast	ORA Forecast	Workpaper	Page
Other – Enterprise Risk Management					
Parties stipulate to a compromise forecast of $ 2.500 million for SDG&E's Risk Management Expenses.	2.500	2.964	1.061	1RM00A-USS.ALL	20
Escalation					
Currently using ORA's escalation forecasts from R/O Model.					272
Working Cash related issues for SDG&E					
Working Cash Issues					
Parties agree to the ORA forecast for Cash Balances of $ 0.					264
Parties agree to the SDG&E forecast for revenue lag days of 40.35.					264
Parties agree to the ORA forecast for federal income tax lag days of 37.50.					264
Parties agree to the ORA forecast for state income tax lag days of 20.60.					264
Parties stipulate to the ORA revenue requirement adjustment of $ 2.480 million ($ 2.057 million electric and $ 0.423 million gas) to treat customer deposits as a source of long-term debt consistent with D.14-08-032.		0	(2.480)	1AG002.000	255
Post Test Year Ratemaking					
Parties agree to the ORA proposal of 3.5 % increase in 2017 and 3.5% increase in 2018.					283

IV. APPENDICES

Appendix A. Settlement Terms Cross Reference

Settlement Terms Cross Reference
O&M Issues

($ in millions)

	SDG&E	ORA	Settlement	Page #
Gas Distribution, Gas Transmission, Gas Engineering, and Pipeline Integrity				
1. Gas Distribution				
Tools, Fittings and Material	0.467	0.422	0.422	A-2
Electric Support	0.737	0.724	0.724	A-2
Op. Management & Training	3.404	3.082	3.082	A-2
Service Maintenance	1.244	1.183	1.244	A-2
Measurement and Regulation	3.464	3.125	3.464	A-2
Asset Management	1.849	1.612	1.849	A-2
Supervision and Training	2.841	2.193	2.500	A-2
Other Services, Leak Survey, Locate and Mark, Main Maintenance, and Cathodic Protection	7.687	7.687	7.687	A-2
2. Gas Transmission				
All Expenses	4.631	4.172	4.663	A-2
3. Gas Engineering				
All Expenses	0.718	0.270	0.400	A-2
4. Pipeline Integrity (TIMP and DIMP)				
TIMP	5.451	4.490	5.451	A-2
DIMP	6.033	4.808	6.033	A-2
5. Shared Expenses (Gas Engineer)				
All Expenses	0.092	0.035	0.035	A-2
Electric Distribution				
Electric Regional Operations	35.449	33.055	35.449	A-3
Troubleshooting	7.965	7.650	7.965	A-3
Skills & Compliance Training	5.087	3.660	4.000	A-3
Project Management	1.368	0.528	0.800	A-3
Service Order Team	0.883	0.685	0.700	A-3
Regional Public Affairs	1.687	1.687	1.687	A-3
Grid Operations	0.149	0.226	0.148	A-3
Substation Construction and Maintenance	6.710	5.622	6.710	A-3
System Protection	1.711	1.711	1.711	A-3
Electric Distribution Operations	15.315	11.376	14.000	A-3
Distribution Operations/EGISS	1.996	1.996	1.996	A-3
Kearny Operations Services	2.239	1.736	1.900	A-3
Construction Services	18.865	11.667	16.000	A-3
Vegetation Management - Tree Trimming	24.559	23.858	24.559	A-3
Vegetation Management - Pole Brushing	4.292	4.292	4.292	A-3
Compliance & Asset Management	2.702	2.702	2.702	A-3
Distribution Engineering	1.909	1.397	1.500	A-3
Technology Innovation and Development	0.882	0.207	0.400	A-3
Reliability and Capacity Analysis	0.617	0.501	0.618	A-3
Information Management Support for ED	0.339	0.140	0.200	A-3
Major Projects	0.147	0.147	0.147	A-3

	SDG&E	ORA	Settlement	Page #
Technology Utilization	1.948	1.243	1.500	A-3
Administrative and Management	0.324	0.324	0.324	A-3
Officer	0.476	0.476	0.476	A-3

	SDG&E	ORA	Settlement	Page #
Electric Generation and SONGS				
1. Generation Plant	50.830	45.870	50.189	A-5
2. Resource Planning	1.260	0.411	1.000	A-5
3. Administration	1.381	1.025	1.200	A-5
4. Shared Expenses				
Resource Planning Director	0.944	0.734	0.800	A-5
Customer Services				
1. Customer Service Field	21.925	20.577	22.135	A-6
2. Customer Service Office Operations, Information, and Technologies				
Advanced Metering	8.771	8.135	8.400	A-6
Billing	5.839	5.210	5.210	A-6
Customer Contact Center	8.813	8.741	8.813	A-6
Residential Customer Services	6.606	5.577	6.000	A-6
Commercial & Industrial Services	5.788	5.305	5.500	A-6
Communications, Research, and Web	14.287	8.093	12.500	A-6
Customer Programs and Projects	3.444	2.854	2.854	A-6
3. Shared Expenses				
All Expenses	0.979	0.979	0.979	A-6
Information Technology (NSS + SS)				
1. Labor Forecast	40.535	36.765	40.568	A-6
2. Non-labor Forecast	68.580	62.562	65.800	A-6
Support Services				
1. Supply Mangement & Supplier Diversity	11.715	10.923	11.715	A-7
2. Fleet Services				
Ownership Costs	18.249	13.782	16.700	A-7
Maintenance Operations	20.875	19.136	20.500	A-7
Fleet Management	1.961	1.961	1.961	A-7
3. Real Estate, Land Services, and Facilities Expenses	24.021	22.744	23.390	A-7
4. Environmental Services	4.617	4.405	4.658	A-7
5. Shared Expenses				
Supply Management & Supplier Diversity	3.871	3.599	3.828	A-7
Facility Operations	2.806	2.532	2.700	A-7
Capital Programs	0.179	0.179	0.179	A-7
Environmental	4.516	4.517	4.517	A-7

	SDG&E	ORA	Settlement	Page #
A&G				
1. HR Related				
Safety, Wellness, and Disability	6.485	6.452	6.552	A-8
HRIS Technology and Report	0.635	0.518	0.518	A-8
2. HR Shared Expenses				
Safety Operations	2.367	1.379	2.367	A-8
Business Partner and Labor Relations	1.255	1.222	1.222	A-8
3. Reg. Affairs, Legal, Finance, etc				
Regulatory Affairs	3.487	3.225	3.356	A-8
Claims	3.854	2.884	3.600	A-8
4. Reg. Affairs, Legal, Finance Shared Expenses				
All Expenses	13.368	13.582	13.582	A-8
5. Meals and Entertainment	-	-0.592	-0.592	A-8
6. Compensation				
Variable Pay / Incentive Compenation Program	50.351	17.244	32.000	A-8
Long-Term Incentive Plan	10.265	0.000	0.000	A-8
Spot Cash Program	1.423	1.423	1.423	A-8
Employee Recognition Program	0.366	0.366	0.366	A-8
Medical	50.673	47.238	50.000	A-8
Dental	4.094	3.815	3.880	A-9
Vision	0.350	0.326	0.331	A-9
Wellness	1.169	0.758	0.771	A-9
EAP	0.335	0.305	0.326	A-9
Mental Health	1.579	1.361	1.385	A-9
Retirement Savings Plan	14.287	14.287	14.287	A-9
Supplemental Pension	3.360	0.000	1.680	A-9
Nonqualified Retirement Savings Plan	0.273	0.000	0.137	A-9
7. Corporate Center				
General Administration	64.200	61.608	61.300	A-9
Insurance	111.512	104.090	110.000	A-9
8. Enterprise Risk Management	2.965	1.061	2.500	A-9

Settlement Terms Cross Reference
Capital Issues

($ in millions)	SDG&E 2014-2016	ORA 2014-2016	Settlement 2014-2016	Page #
Gas Distribution, Transmission, Engineering, and Pipline Integrity Capital Expenditures				
All Projects	170.642	173.078	173.078	A-2
Electric Distribution				
Capacity/Expansion	96.178	83.288	70.477	A-4
Franchise	125.292	89.754	113.446	A-4
New Business	211.207	144.189	170.638	A-4
Reliabilty/Improvments	259.209	218.670	232.838	A-4
Saftey & Risk Management	142.316	104.973	135.353	A-4
Overhead Pool	337.133	262.532	292.407	A-4 / A-5
Mandated	115.083	106.329	106.329	A-4 / A-5
Materials	66.076	51.413	57.833	A-4 / A-5
Transmission/FERC	46.318	39.414	39.414	A-4 / A-5
Equipment/Tools/Misc	4.116	3.052	3.052	A-4 / A-5
Smart Meter	1.116	0.165	0.165	A-4 / A-5
Electric Generation				
All Projects	38.491	25.591	33.791	A-5
Information Technology				
All Projects	191.746	186.107	186.107	A-6
Real Estate, Land Services, and Facilities				
All Projects	100.842	79.017	97.059	A-7

Settlement Terms Cross Reference
Other Issues

Item No	SDGE Other Issues	SDGE Update Filing	ORA Update Filing	Settlement	Settled with ORA	Page #
1	Escalation			Currently using ORA's escalation forecasts from RO model.	Yes	A-9
	Working Cash:					
2	Cash Balances	4.527	0	0	Yes	A-9
3	Revenue Lag Days	40.35	39.92	40.35	Yes	A-9
4	Federal Income Tax Lag Days	0	37.5	37.5	Yes	A-9
5	State Income Tax Lag Days	-407	20.6	20.6	Yes	A-9
6	Customer Deposits		Treat customer deposits as a form of long term financing	Stipulate to ORA position to treat customer deposits as a form of long term financing. Revenue requirement is reduced by $2.480 million.	Yes	A-9
7	Post-Test Year	Proposes multi-part PTY mechanism. (OM/Medical escalation plus capital related growth based on capital adds calculation)	2017 - 3.5% 2018 - 3.5%	2017 - 3.5% 2018 - 3.5%	Yes	A-9
8	Vegetation Management - Tree Trimming	2-way balancing account treatment	1-way balancing account treatment	1-way balancing account treatment	Yes	A-3
	Other Issues:					
8	Payroll Tax Rate	6.89%	6.81%	6.81%	Yes	A-10
9	Service Establishment	$4.283 million ($2.730 million for Electric, $1.553 million for Gas)	$5.393 million ($3.560 million for Electric, $1.833 milion for Gas)	$5.393 million ($3.560 million for Electric, $1.833 milion for Gas)	Yes	A-10
10	Sales Forecast	20,013 gWh	20,013 gWh	20,013 gWh	Yes	A-10

Appendix B. Summary Of Earnings Tables

SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
COMBINED SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description		SDG&E Update 8/17 Proposed Rates	ORA Update 5/11 Proposed Rates	Settlement	Change from SDG&E Update	Comparison Exh. Reference
1	Base Margin		1,876,202	1,690,214	1,790,472	(85,730)	
2	Miscellaneous Revenues		19,235	19,986	20,061	826	2B6
3	Revenue Requirement		1,895,437	1,710,201	1,810,533	(84,903)	
	OPERATING & MAINTENANCE EXPENSES						
4	Distribution		159,348	136,915	150,756	(8,592)	2A(2,7)
5	Gas Transmission		4,631	4,172	4,663	32	2A3
6	PSEP		-	-	-	-	
7	Generation		54,415	48,040	53,333	(1,082)	2A8
8	Nuclear Generation (SONGS)		1,293	1,293	1,293	-	
9	Engineering		12,294	9,603	11,919	(375)	2A(4,5)
10	Procurement		8,757	8,757	8,757	-	
11	Customer Services		89,628	78,528	85,448	(4,180)	2A(9,10)
12	Information Technology		109,115	99,327	106,368	(2,747)	2A15
13	Support Services		105,627	96,596	102,961	(2,666)	2A(11,12,13,14)
14	Administrative and General		431,532	354,865	388,342	(43,190)	2A(1,16,17,18,19,20)
15	Subtotal (2013$)		976,640	838,095	913,840	(62,800)	
16	Shared Services Adjustments		(91,061)	(90,728)	(90,216)	845	
17	Reassignments		(127,510)	(99,507)	(114,924)	12,585	
18	FERC Transmission Costs		(60,446)	(51,245)	(55,666)	4,780	
19	Escalation		22,245	19,114	21,172	(1,073)	2B5
20	Uncollectibles		3,263	2,940	3,114	(149)	
21	Franchise Fees		59,965	53,985	57,215	(2,750)	
22	Total O&M (2016$)		783,096	672,654	734,536	(48,561)	
23	Depreciation & Amortization		439,813	423,822	432,059	(7,754)	
24	Taxes on Income		163,233	144,279	152,735	(10,498)	2B1
25	Taxes Other Than on Income		94,746	86,587	91,325	(3,420)	2B1
26	Total Operating Expenses		1,480,889	1,327,342	1,410,655	(70,234)	
27	Return		414,548	382,859	399,878	(14,670)	
28	Rate Base		5,321,539	4,914,746	5,133,222	(188,316)	2A/B
29	Rate of Return		7.79%	7.79%	7.79%	0.00%	
30	Derivation of Base Margin						
31	O&M Expenses	(Line 22)	$ 783,096	$ 672,654	$ 734,536	$ (48,561)	
32	Depreciation	(Line 23)	439,813	423,822	432,059	(7,754)	
33	Taxes	(Line 24+25)	257,979	230,865	244,060	(13,918)	
34	Return	(Line 27)	414,548	382,859	399,878	(14,670)	
35	Revenue Requirement		1,895,437	1,710,201	1,810,533	(84,903)	
36	Less: Misc. Revenues	(Line 2)	19,235	19,986	20,061	826	
37	Base Margin	(Line 1)	$ 1,876,202	$ 1,690,214	$ 1,790,472	$ (85,730)	

SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
ELECTRIC SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description		SDG&E Update 8/17 Proposed Rates	ORA Update 5/11 Proposed Rates	Settlement	Change from SDG&E Update
1	Base Margin		$ 1,556,022	$ 1,399,184	$ 1,484,192	$ (71,831)
2	Miscellaneous Revenues		15,227	15,801	15,854	628
3	Revenue Requirement		$ 1,571,249	$ 1,414,985	$ 1,500,046	$ (71,203)
	OPERATING & MAINTENANCE EXPENSES					
4	Distribution		134,150	114,507	126,760	(7,390)
5	Gas Transmission		-	-	-	-
6	PSEP		-	-	-	-
7	Generation		53,864	47,611	52,802	(1,061)
8	Nuclear Generation (SONGS)		1,293	1,293	1,293	-
9	Engineering		584	224	330	(254)
10	Procurement		8,647	8,647	8,647	-
11	Customer Services		57,485	49,092	53,986	(3,499)
12	Information Technology		80,735	73,552	78,625	(2,109)
13	Support Services		82,418	75,251	80,316	(2,102)
14	Administrative and General		346,516	287,300	313,829	(32,686)
15	Subtotal (2013$)		765,691	657,478	716,589	(49,102)
16	Shared Services Adjustments		(72,605)	(71,889)	(71,855)	750
17	Reassignments		(97,510)	(76,268)	(88,022)	9,488
18	FERC Transmission Costs		(60,446)	(51,245)	(55,666)	4,780
19	Escalation		15,688	13,542	15,044	(644)
20	Uncollectibles (0.174%)		2,706	2,433	2,581	(125)
21	Franchise Fees (3.4273%)		53,328	47,953	50,867	(2,462)
22	Total O&M (2016$)		606,853	522,005	569,538	(37,314)
23	Depreciation & Amortization		382,132	366,871	374,980	(7,152)
24	Taxes on Income		143,633	125,142	133,676	(9,957)
25	Taxes Other Than on Income		79,765	72,474	76,726	(3,038)
26	Total Operating Expenses		$ 1,212,382	$ 1,086,493	$ 1,154,921	$ (57,461)
27	Return		358,867	328,492	345,125	(13,742)
28	Rate Base		4,606,766	4,216,846	4,430,365	(176,401)
29	Rate of Return		7.79%	7.79%	7.79%	(0.00)%
30	Derivation of Base Margin					
31	O&M Expenses	(Line 22)	$ 606,853	$ 522,005	$ 569,538	$ (37,314)
32	Depreciation	(Line 23)	382,132	366,871	374,980	(7,152)
33	Taxes	(Line 24+25)	223,397	197,616	210,402	(12,995)
34	Return	(Line 27)	358,867	328,492	345,125	(13,742)
35	Revenue Requirement		1,571,249	1,414,985	1,500,046	(71,203)
36	Less: Misc. Revenues	(Line 2)	15,227	15,801	15,854	628
37	Base Margin	(Line 1)	$ 1,556,022	$ 1,399,184	$ 1,484,192	$ (71,831)

SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
GAS SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description		SDG&E Update 8/17 Proposed Rates	ORA Update 5/11 Proposed Rates	Settlement	Change from SDG&E Update
1	Base Margin		$ 320,180	$ 291,031	$ 306,281	$ (13,899)
2	Miscellaneous Revenues		4,008	4,185	4,207	199
3	Revenue Requirement		$ 324,188	$ 295,216	$ 310,487	$ (13,700)
	OPERATING & MAINTENANCE EXPENSES					
4	Distribution		25,198	22,408	23,996	(1,202)
5	Gas Transmission		4,631	4,172	4,663	32
6	PSEP		-	-	-	-
7	Generation		552	429	531	(21)
8	Nuclear Generation (SONGS)		-	-	-	-
9	Engineering		11,710	9,379	11,589	(121)
10	Procurement		110	110	110	-
11	Customer Services		32,143	29,436	31,462	(681)
12	Information Technology		28,380	25,775	27,743	(638)
13	Support Services		23,209	21,344	22,645	(564)
14	Administrative and General		85,016	67,565	74,512	(10,504)
15	Subtotal (2013$)		210,949	180,618	197,251	(13,698)
16	Shared Services Adjustments		(18,456)	(18,839)	(18,361)	95
17	Reassignments		(30,000)	(23,239)	(26,903)	3,097
18	FERC Transmission Costs					
19	Escalation		6,557	5,572	6,129	(429)
20	Uncollectibles (0.174%)		557	506	533	(24)
21	Franchise Fees (2.0727%)		6,636	6,032	6,348	(288)
22	Total O&M (2016$)		176,244	150,649	164,997	(11,247)
23	Depreciation & Amortization		57,681	56,951	57,079	(602)
24	Taxes on Income		19,601	19,136	19,059	(542)
25	Taxes Other Than on Income		14,981	14,112	14,599	(382)
26	Total Operating Expenses		$ 268,507	$ 240,849	$ 255,735	$ (12,772)
27	Return		55,681	54,366	54,753	(928)
28	Rate Base		714,773	697,900	702,858	(11,915)
29	Rate of Return		7.79%	7.79%	7.79%	0.00%
30	Derivation of Base Margin					
31	O&M Expenses	(Line 22)	$ 176,244	$ 150,649	$ 164,997	$ (11,247)
32	Depreciation	(Line 23)	57,681	56,951	57,079	(602)
33	Taxes	(Line 24+25)	34,581	33,249	33,658	(923)
34	Return	(Line 27)	55,681	54,366	54,753	(928)
35	Revenue Requirement		324,188	295,216	310,487	(13,700)
36	Less: Misc. Revenues	(Line 2)	4,008	4,185	4,207	199
37	Base Margin	(Line 1)	$ 320,180	$ 291,031	$ 306,281	$ (13,899)

Line	Description	Reference	WorkGroup / CC	SDG&E	Settlement	Difference
2	Misc. Revenue	2B6	Various	19,235	20,061	826
	O&M Expenses					
4	Distribution	2A(2,7)	1ED000	324	324	0
			1ED001	1,838	1,217	(621)
			1ED002	18,865	16,000	(2,865)
			1ED003	1,995	1,996	1
			1ED004	15,315	14,000	(1,315)
			1ED005	37	0	(37)
			1ED006	2,239	1,900	(339)
			1ED008	149	148	(1)
			1ED009	476	476	0
			1ED010	1,368	800	(568)
			1ED011	35,449	35,449	0
			1ED013	5,087	4,000	(1,087)
			1ED014	883	700	(183)
			1ED015	6,710	6,710	0
			1ED017	1,711	1,711	0
			1ED018	1,909	1,500	(409)
			1ED020	7,965	7,965	0
			1ED021	28,852	28,852	0
			1ED022	1,687	1,687	0
			1ED023	147	147	0
			1ED024	1,948	1,500	(448)
			1ED025	2,702	2,702	0
			1GD000	11,108	10,710	(398)
			1GD001	1,849	1,849	0
			1GD002	3,464	3,464	0
			1GD003	1,867	1,867	0
			1GD004	3,404	3,082	(322)
			Total	159,348	150,756	(8,592)
5	Gas Transmission	2A3	1GT000	1,243	1,243	0
			1GT001	3,282	3,314	32
			1GT002	106	106	0
			Total	4,631	4,663	32
6	PSEP		None	0	0	0
7	Generation	2A8	1EG001	287	158	(129)
			1EG002	2,264	2,264	0
			1EG003	22,788	22,788	0
			1EG004	1,260	1,000	(260)
			1EG005	658	658	0
			1EG006	24,641	24,000	(641)
			1EG007	1,137	1,137	0
			1EG008	436	384	(52)
			2100-3433	944	944	(0)
			Total	54,415	53,333	(1,082)
8	Nuclear Generation (SONGS)		1ES000	1,064	1,064	0
			1ES001	229	229	0
			Total	1,293	1,293	0
9	Engineering	2A(4,5)	1EN000	257	100	(157)
			1EN003	461	300	(161)
			1TD000	11,484	11,484	0
			2100-3563	92	35	(57)
			Total	12,294	11,919	(375)

Line	Description	Reference	WorkGroup / CC	SDG&E	Settlement	Difference
10	Procurement		1EP001	2,451	2,451	0
			1EP002	2,966	2,966	0
			1EP003	3,340	3,340	0
			Total	8,757	8,757	0
11	Customer Services	2A(9,10)	1FC001	14,527	14,675	148
			1FC002	1,484	1,484	0
			1FC003	3,002	3,002	0
			1FC004	2,912	2,974	62
			1OO000	8,771	8,400	(371)
			1OO002	5,839	5,210	(629)
			1OO003	2,849	2,849	0
			1OO004	5,327	5,208	(119)
			1OO005	1,734	1,734	0
			1OO006	8,813	8,813	0
			1OO007	2,395	2,395	0
			1OO008	6,606	6,000	(606)
			1OO009	5,788	5,500	(288)
			1OO010	14,287	12,500	(1,787)
			1OO011	3,444	2,854	(590)
			1OO012	871	871	0
			2100-0006	121	121	0
			2100-3434	505	505	0
			2100-3461	125	125	0
			2100-3511	130	130	0
			2100-3709	98	98	0
			Total	89,628	85,448	(4,180)
12	Information Technology	2A15	1IT001	17,153	17,635	482
			1IT002	224	319	95
			1IT003	652	924	272
			1IT004	159	177	18
			2100-0207	2,587	3,560	973
			2100-3064	752	893	141
			2100-3067	788	1,290	502
			2100-3071	1,293	2,178	885
			2100-3072	908	1,280	372
			2100-3073	942	1,478	536
			2100-3074	291	477	186
			2100-3076	1,324	2,298	974
			2100-3079	63	79	16
			2100-3080	18	16	(2)
			2100-3082	50	35	(15)
			2100-3083	(2)	(3)	(1)
			2100-3086	783	1,120	337
			2100-3087	824	1,035	211
			2100-3088	188	297	109
			2100-3089	993	1,508	515
			2100-3091	6,051	4,536	(1,515)
			2100-3093	1,015	1,300	285
			2100-3095	1,259	1,092	(167)
			2100-3097	852	1,433	582
			2100-3098	35	59	24
			2100-3099	219	442	223
			2100-3100	1,266	2,005	739
			2100-3101	273	377	104
			2100-3102	1,124	1,233	109
			2100-3103	10,385	8,979	(1,406)
			2100-3105	15	25	11

Line	Description	Reference	WorkGroup / CC	SDG&E	Settlement	Difference
			2100-3106	7,475	8,389	914
			2100-3107	1,131	1,842	711
			2100-3317	604	714	110
			2100-3334	838	1,384	546
			2100-3335	51	68	18
			2100-3494	5,370	2,396	(2,974)
			2100-3495	7,089	2,848	(4,241)
			2100-3498	298	507	209
			2100-3500	319	540	221
			2100-3501	1,254	790	(464)
			2100-3502	1,909	3,257	1,348
			2100-3544	38	62	24
			2100-3548	236	336	100
			2100-3623	8,092	3,672	(4,420)
			2100-3682	321	537	215
			2100-3683	1,094	1,767	673
			2100-3684	422	668	246
			2100-3698	469	422	(47)
			2100-3699	300	562	262
			2100-3713	536	894	358
			2100-3733	637	866	229
			2100-3754	6	5	(1)
			2100-3762	174	260	86
			2100-3763	460	353	(107)
			2100-3774	993	1,413	420
			2100-3775	1,954	2,174	221
			2100-3781	1,330	376	(954)
			2100-3807	534	542	9
			2100-3814	582	694	112
			2100-3817	19	31	12
			2100-3824	217	364	147
			2100-3835	17	13	(4)
			2100-3842	1,019	1,019	0
			2100-3843	1	2	1
			2100-3846	6	(1)	(7)
			2100-3848	131	220	89
			2100-3855	5,265	4,055	(1,210)
			2100-3856	1,247	667	(580)
			2100-3859	616	242	(374)
			2100-3884	1,038	658	(380)
			2100-3885	430	745	315
			2100-3888	326	552	225
			2100-3900	868	295	(573)
			2100-3905	19	32	14
			2100-4001	806	902	96
			2100-4003	92	157	65
			Total	109,115	106,368	(2,747)
13	Support Services	2A(11,12,13,14)	1EV000	4,617	4,658	41
			1RE001	5,782	5,782	0
			1RE002	608	608	0
			1RE003	17,631	17,000	(631)
			1FS001	18,249	16,700	(1,549)
			1FS002	20,875	20,500	(375)
			1FS003	739	739	0
			1FS004	590	590	0
			1FS005	732	732	0
			1FS006	(99)	(99)	0
			1SS001	4,078	4,078	0
			1SS002	728	728	0

Line	Description	Reference	WorkGroup / CC	SDG&E	Settlement	Difference
			1SS003	2,389	2,389	0
			1SS004	729	729	0
			1SS005	1,345	1,345	0
			1SS006	1,051	1,051	0
			1SS007	1,393	1,393	0
			2100-0206	312	312	0
			2100-0632	1,245	1,245	0
			2100-3022	1,623	1,623	(0)
			2100-3282	784	784	0
			2100-3588	373	373	0
			2100-3589	180	180	0
			2100-0706	600	600	0
			2100-0708	10,523	10,523	0
			2100-3025	180	179	(1)
			2100-3029	1,384	1,277	(107)
			2100-3030	247	247	0
			2100-3032	100	100	0
			2100-3303	738	738	0
			2100-3323	795	795	0
			2100-3610	628	628	0
			2100-3714	609	609	0
			2100-3013	415	338	(77)
			2100-3016	708	744	36
			2100-3266	721	721	0
			2100-3331	968	969	0
			2100-3332	750	747	(3)
			2100-3407	310	309	(1)
			Total	105,627	102,961	(2,666)
14	Administrative and General	2A(1,16,17,18,19,20)	1AG002	2,555	(534)	(3,089)
			1AG003	323	323	0
			1AG004	2,130	2,130	0
			1AG005	864	864	0
			1AG006	810	810	0
			1AG007	3,487	3,356	(131)
			1AG009	519	519	0
			1AG011	7,142	7,142	0
			1AG012	674	674	0
			1AG013	259	413	154
			1AG015	3,854	3,600	(254)
			1PB000	79,375	75,457	(3,918)
			1CP000	62,039	33,571	(28,468)
			1HR000	376	376	0
			1HR001	604	604	0
			1HR002	1,388	1,455	67
			1HR003	5,097	5,097	0
			1HR004	2,123	2,123	0
			1HR006	1,825	1,825	0
			1HR007	635	518	(117)
			1HR008	295	295	0
			1HR009	2,233	2,293	60
			1PN000	9,550	9,550	0
			1SE000	64,200	61,308	(2,892)
			1SN000	111,512	110,000	(1,512)
			2100-SAXX	46,278	43,471	(2,807)
			2100-0274	479	479	0
			2100-0657	454	454	0
			2100-3050	275	275	0
			2100-3051	886	886	0

Line	Description	Reference	WorkGroup / CC	SDG&E	Settlement	Difference
			2100-3052	891	891	0
			2100-3058	1,016	1,016	0
			2100-3161	673	673	0
			2100-3162	1,059	1,059	0
			2100-3427	1,425	1,425	0
			2100-3428	710	710	0
			2100-3430	397	397	0
			2100-3555	551	551	0
			2100-3602	579	579	0
			2100-3791	974	1,179	205
			2100-3798	508	508	0
			2100-3845	60	60	0
			2100-4005	64	64	0
			2100-4006	493	493	0
			2100-4008	1,095	1,098	3
			2100-4009	779	786	7
			2100-3590	2,965	2,500	(465)
			2100-0214	2,367	2,367	0
			2100-0284	967	934	(33)
			2100-3505	795	795	0
			2100-3506	475	475	0
			2100-3833	288	288	0
			2100-3834	161	161	0
			Total	431,532	388,342	(43,190)
15	Subtotal (2013$)			976,640	913,840	(62,800)
16	Shared Services Adjustments			(91,061)	(90,216)	845
17	Reassignments			(127,510)	(114,924)	12,585
18	FERC Transmission Costs			(60,446)	(55,666)	4,780
19	Escalation	2B5		22,245	21,172	(1,073)
20	Uncollectibles			3,263	3,114	(149)
21	Franchise Fees			59,965	57,215	(2,750)
22	Total O&M (2016$)			783,096	734,536	(48,561)
23	Depreciation & Amortization			439,813	432,059	(7,754)
24	Taxes on Income	2B1		163,233	152,735	(10,498)
25	Taxes Other Than on Income	2B1		94,746	91,325	(3,420)
26	Total Operating Expenses			1,480,889	1,410,655	(70,234)
27	Return			414,548	399,878	(14,670)
28	Revenue Requirement			1,895,437	1,810,533	(84,903)
29	Rate Base	2A/B		5,321,539	5,133,222	(188,316)
30	Working Cash	2B2		131,282	98,626	(32,656)

SDG&E/ORA Capital Settlement Summary

			(For Years 2014 - 2016)		
Functional Area	**Budget code**	**Description**	**SDG&E**	**Settlement**	**Difference**
Gas Engineering	004120.001	GT PL REPLACE/EXTERNAL DRIVEN	3,041	3,041	0
Gas Engineering	004120.002	GT PL REPLACE/EXTERNAL DRIVEN	1,304	1,304	0
Gas Engineering	004130.001	GT PL RELOC-FWAY/EXTERNAL DRIVEN	596	596	0
Gas Engineering	004140.001	GT PL RELOC-FRAN/PRV ROW/EXTERNAL DRIVEN	352	352	0
Gas Engineering	004150.001	Compressor Stations	8,921	8,921	0
Gas Engineering	004160.001	GT CATHODIC PROTECTION/EXTERNAL DRIVEN	635	635	0
Gas Engineering	004170.001	Gas Transmission - Land Rights	63	63	0
Gas Engineering	004180.001	M&R Stations	1,280	1,280	0
Gas Engineering	004180.002	M&R Stations	2,084	2,084	0
Gas Engineering	004360.001	GT CAPITAL TOOLS / QUALITY-ECON DRIVEN	337	337	0
Gas Distribution	005000.001	New Business	23,984	23,984	0
Gas Distribution	005000.002	New Business	4,328	4,328	0
Gas Distribution	005010.001	Systems Minor Additions, Relocations and Retirements	2,299	2,299	0
Gas Distribution	005010.002	Systems Minor Additions, Relocations and Retirements	1,414	1,414	0
Gas Distribution	005010.003	Systems Minor Additions, Relocations and Retirements	3,812	3,812	0
Gas Distribution	005010.005	Systems Minor Additions, Relocations and Retirements	1,276	1,276	0
Gas Distribution	005020.001	Meter and Regulator Materials	22,540	22,540	0
Gas Distribution	005030.001	Pressure Betterment	5,851	5,851	0
Gas Distribution	005040.001	Distribution Easements	128	128	0
Gas Distribution	005050.001	Pipe Relocations - Franchise and Freeway	12,050	12,050	0
Gas Distribution	005050.002	Pipe Relocations - Franchise and Freeway	154	154	0
Gas Distribution	005060.001	Tools and Equipment	1,555	1,555	0
Gas Distribution	005060.002	Tools and Equipment	2,483	2,483	0
Gas Distribution	005060.003	Tools and Equipment	1,803	1,803	0
Gas Distribution	005070.001	Code Compliance	1,133	1,133	0
Gas Distribution	005080.001	Replacements of Mains & Services	6,928	6,928	0
Gas Distribution	005090.001	Cathodic Protection	2,306	2,306	0
Gas Distribution	005100.001	Regulator Station Improvements and Other	1,471	1,471	0
Pipeline Integrity	034680.001	PIPELINE INTEGRITY FOR GAS TRANSMISSION	15,861	15,861	0
Pipeline Integrity	095460.001	Distribution Integrity Mgmt Program	25,113	25,113	0
Gas Distribution	12550A.001	Category 4 Remediation	0	0	0
Gas Distribution	125510.001	Cathodic Protection System Enhancement	1,006	1,006	0
Gas Engineering	00411A.001	NRG Joint-venture UEG at Carlsbad	1,480	1,480	0
Gas Engineering	00411B.001	New Pipelines - Blanket W.O. projects	0	0	0
Gas Distribution	009020.001	Local Engineering Pool	14,634	14,634	0
Gas Engineering	009030.001	Local Engineering Pool - GT Pool	415	415	0
Gas Engineering	00411C.001	New Transmission Pipelines - Billed Capital	134	134	0
Gas Engineering	004150.002	Compressor Stations	186	186	0
Gas Engineering	004180.003	Billed Capital - M&R Stations	121	121	0
Gas Engineering, Transmission, Engineering, and Pipeline Integrity Total			**173,078**	**173,078**	**0**
Electric Distribution	002090.001	Field Shunt Capacitors	1,782	1,629	(153)
Electric Distribution	002280.001	Reactive Small Capital Projects	4,344	5,567	1,223
Electric Distribution	022520.001	Mira Sorrento 138/12KV Substation	12,218	6,747	(5,471)
Electric Distribution	022580.001	Salt Creek Substation & New Circuits	7,889	4,274	(3,615)
Electric Distribution	072450.001	Telegraph Canyon- 138/12kV Bank & C1226	3,080	3,079	(1)
Electric Distribution	072490.001	San Ysidro- New 12kv Circuit 1202	748	745	(3)
Electric Distribution	072530.001	C1161 BD - New 12kV Circuit	1,315	1,315	0
Electric Distribution	082530.001	Substation 12kV Capacitor Upgrades	9,834	4,387	(5,447)
Electric Distribution	092740.001	C1282 LC - New Circuit	4,031	23	(4,008)
Electric Distribution	092760.001	Poseidon - Cannon substation Modification	10,210	10,461	251
Electric Distribution	112570.001	Camp Pendleton 12kV Service	612	170	(442)
Electric Distribution	972480.001	Distribution System Capacity Improvement	7,668	6,031	(1,637)
Electric Distribution	08259A.001	C917, CC: New 12kV Circuit¨	1,450	0	(1,450)
Electric Distribution	09271A.001	C1259, MAR: New 12kV Circuit¨	961	0	(961)
Electric Distribution	10266A.001	C350, LI: Reconductor & Voltage Regulation	933	529	(404)
Electric Distribution	10270A.001	C1049, CSW: New 12kV Circuit¨	2,506	2,359	(147)
Electric Distribution	10272A.001	Middletown 4kV Substation RFS¨	734	734	0
Electric Distribution	11244A.001	C928, POM: New 12kV Circuit¨	734	0	(734)
Electric Distribution	11259A.001	C100, OT: 12kV Circuit Extension	1,858	0	(1,858)
Electric Distribution	13250A.001	C108, B: 12 kV Circuit Reconfiguration	619	378	(241)
Electric Distribution	13251A.001	C176 PO: Reconductor	657	657	0

			(For Years 2014 - 2016)		
Functional Area	**Budget code**	**Description**	**SDG&E**	**Settlement**	**Difference**
Electric Distribution	13259A.001	C1243, RMV: Reconductor	1,341	1,341	0
Electric Distribution	13260A.001	C1288, MSH: New 12kV Circuit˜	980	928	(52)
Electric Distribution	13263A.001	C982: OL- Voltage Regulation	551	0	(551)
Electric Distribution	13285A.001	C1090, JM: New 12kV Circuit˜	14,574	14,574	0
Electric Distribution	13286A.001	C1120, BQ: New 12kV Circuit˜	2,965	2,965	0
Electric Distribution	13288A.001	GH New 12kV Circuit˜	1,584	1,584	0
ED - Capacity & Expansion Total			**96,178**	**70,477**	**(25,701)**
Electric Distribution	**002060.001**	**Electric Distribution Tools/Equipment**	**4,116**	**3,052**	**(1,064)**
Electric Distribution	002050.001	ELECTRIC DIST. STREET/HWY RELOCATIONS	2,718	2,447	(271)
Electric Distribution	002050.002	ELECTRIC DIST. STREET/HWY RELOCATIONS	15,519	13,973	(1,546)
Electric Distribution	002100.001	CONVERSION FROM OH TO UG RULE 20A	39,075	34,389	(4,686)
Electric Distribution	002130.001	CITY OF SAN DIEGO SURCHARGE PROG (20SD)	67,980	62,637	(5,343)
ED - Franchise Total			**125,292**	**113,446**	**(11,846)**
Electric Distribution	002290.001	CORRECTIVE MAINTENANCE PROGRAM (CMP)	26,070	26,761	691
Electric Distribution	002890.001	CMP UG Switch Replacement & Manhole Repair	36,985	30,121	(6,864)
Electric Distribution	012950.001	Load Research/DLP Electric Metering Project	906	624	(282)
Electric Distribution	102650.001	Avian Protection	4,934	4,724	(210)
Electric Distribution	872320.001	Pole Replacement And Reinforcement	46,188	44,099	(2,089)
ED - Mandated Total			**115,083**	**106,329**	**(8,754)**
ED - Materials Total	**002140.001**	**TRANSFORMERS**	**66,076**	**57,833**	**(8,243)**
Electric Distribution	002020.001	ELECTRIC METERS & REGULATORS	13,293	6,391	(6,902)
Electric Distribution	002040.001	ELECTRIC DISTRIBUTION EASEMENTS	501	224	(277)
Electric Distribution	002040.002	ELECTRIC DISTRIBUTION EASEMENTS	13,408	5,991	(7,417)
Electric Distribution	002110.001	CONVERSION FROM OH-UG RULE 20B 20C	4,442	5,960	1,518
Electric Distribution	002110.002	CONVERSION FROM OH-UG RULE 20B 20C	1,533	2,056	523
Electric Distribution	002150.001	OH RESIDENTIAL NB	858	731	(127)
Electric Distribution	002150.002	OH RESIDENTIAL NB	1,442	1,228	(214)
Electric Distribution	002160.001	OH NON-RESIDENTIAL NB	780	331	(449)
Electric Distribution	002160.002	OH NON-RESIDENTIAL NB	3,641	1,550	(2,091)
Electric Distribution	002170.001	UG RESIDENTIAL NB	7,027	3,240	(3,787)
Electric Distribution	002170.002	UG RESIDENTIAL NB	28,548	18,165	(10,383)
Electric Distribution	002180.001	UG NON-RESIDENTIAL NB	8,888	4,236	(4,652)
Electric Distribution	002180.002	UG NON-RESIDENTIAL NB	17,971	10,564	(7,407)
Electric Distribution	002190.001	NEW BUSINESS INFRASTRUCTURE	11,947	9,968	(1,979)
Electric Distribution	002190.002	NEW BUSINESS INFRASTRUCTURE	31,589	25,145	(6,444)
Electric Distribution	002240.001	NEW SERVICE INSTALLATIONS	1,250	999	(251)
Electric Distribution	002240.002	NEW SERVICE INSTALLATIONS	19,048	16,291	(2,757)
Electric Distribution	002250.001	CUSTOMER REQUESTED UPGRADES AND SERVICES	9,203	13,643	4,440
Electric Distribution	002250.002	CUSTOMER REQUESTED UPGRADES AND SERVICES	17,276	25,609	8,333
Electric Distribution	002350.001	TRANSFORMER & METER INSTALLATIONS	96	97	1
Electric Distribution	002350.002	TRANSFORMER & METER INSTALLATIONS	16,901	17,075	174
Electric Distribution	022640.001	SUSTAINABLE COMMUNITY ENERGY SYSTEMS	1,565	1,144	(421)
ED - New Business Total			**211,207**	**170,638**	**(40,569)**
Electric Distribution	009010.001	Local Engineering Pool - ED Pool	271,268	235,645	(35,623)
Electric Distribution	009040.001	Local Engineering Pool - Substation Pool	37,520	30,606	(6,914)
Electric Distribution	009050.001	Department Overhead Pool	11,185	10,237	(948)
Electric Distribution	00906A.001	Budget Code 906 - Contract Administration Pool	17,160	15,919	(1,241)
ED - OH Pools			**337,133**	**292,407**	**(44,726)**
Electric Distribution	002030.001	DISTRIBUTION SUBSTATION RELIABILITY	4,698	3,847	(851)
Electric Distribution	002260.001	MANAGEMENT OF OH DIST. SERVICE	27,819	23,197	(4,622)
Electric Distribution	002270.001	MANAGEMENT OF UG DIST. SERVICE	11,124	10,145	(979)
Electric Distribution	002300.001	REPLACEMENT OF UNDERGROUND CABLES	39,393	34,286	(5,107)
Electric Distribution	002360.001	CAPITAL RESTORATION OF SERVICE	11,532	12,410	878
Electric Distribution	062540.001	EMERGENCY TRANSFORMER & SWITCHGEAR	1,158	794	(364)
Electric Distribution	062600.001	REMOVE 4KV SUBS. FROM SERVICE	9,093	5,997	(3,096)
Electric Distribution	081620.001	SUBSTATION SECURITY	2,502	2,068	(434)

			(For Years 2014 - 2016)		
Functional Area	**Budget code**	**Description**	**SDG&E**	**Settlement**	**Difference**
Electric Distribution	112470.001	ADVANCED ENERGY STORAGE	2,562	2,562	0
Electric Distribution	112610.001	SEWAGE PUMP STATION REBUILDS	3,844	3,844	0
Electric Distribution	121250.001	SUNNYSIDE 69/12KV REBUILD	1,864	1,864	0
Electric Distribution	142430.001	Microgrid Systems for Reliability	14,544	14,539	(5)
Electric Distribution	142430.002	Microgrid Systems for Reliability	2,556	2,561	5
Electric Distribution	932400.001	DISTRIBUTION CIRCUIT RELIABILITY CONSTRUCTION	31,209	23,326	(7,883)
Electric Distribution	942410.001	POWER QUALITY PROGRAM	560	421	(139)
Electric Distribution	992820.001	REPLACE OBSOLETE SUBSTATION EQUIPMENT	17,373	11,755	(5,618)
Electric Distribution	01269A.001	Rebuild Pt Loma 69/12kV Substation˜	11,276	11,276	0
Electric Distribution	08261A.001	Vista 4kV Substation RFS˜	884	884	0
Electric Distribution	10261E.001	Advanced Technology	31,416	30,097	(1,319)
Electric Distribution	10261E.002	Advanced Technology	5,532	3,687	(1,845)
Electric Distribution	12266A.001	Condition Based Maintenance Program	9,792	9,791	(1)
Electric Distribution	12266A.002	Condition Based Maintenance Program	1,716	1,717	1
Electric Distribution	13242B.001	Rebuild Kearny 69/12kV Substation ˜	16,762	21,770	5,008
ED - Reliability Improvements Total			**259,209**	**232,838**	**(26,371)**
ED - Smart Meter Total	**042500.001**	**SMART METER PROJECT-METER DEVELOPMENT**	**1,116**	**165**	**(951)**
Electric Distribution	062470.001	Replacement Of Live Front Equipment	2,529	2,069	(460)
Electric Distribution	112430.001	SDG&E Weather Instrumentation Install.	285	414	129
Electric Distribution	122560.001	Powerworkz	468	596	128
Electric Distribution	122650.001	C1215- Fire Risk Mitigation Project	186	59	(127)
Electric Distribution	132550.001	C441-Pole Loading Study/Fire Risk Mitigation	186	81	(105)
Electric Distribution	13247A.001	Fire Risk Mitigation (FiRM) - Phases 1 and 2	38,332	34,807	(3,525)
Electric Distribution	13266A.001	Distribution Aerial Marking and Lighting	420	280	(140)
Electric Distribution	13282A.001	13282 - Future CNF Blanket Budget˜	9,704	9,704	0
Electric Distribution	13282A.002	13282 - Future CNF Blanket Budget˜	0	0	0
Electric Distribution	14247A.001	Fire Risk Mitigation (FiRM) - Phase 3	80,318	77,455	(2,863)
Electric Distribution	14249A.001	SF6 Switch Replacement	9,888	9,888	0
ED - Safety & Risk Management Total			**142,316**	**135,353**	**(6,963)**
Electric Distribution	001000.001	ELEC TRANS LINE RELIABILITY PROJECTS	3,135	1,872	(1,263)
Electric Distribution	001020.001	ELEC TRANS LINE RELOCATION PROJECTS	150	106	(44)
Electric Distribution	061320.001	RELOCATE SOUTH BAY SUBSTATION	1,519	1,311	(208)
Electric Distribution	061320.002	RELOCATE SOUTH BAY SUBSTATION	232	232	0
Electric Distribution	061320.003	RELOCATE SOUTH BAY SUBSTATION	256	172	(84)
Electric Distribution	071390.001	ECO SUBSTATION	1,608	1,652	44
Electric Distribution	071440.001	FIBER OPTIC FOR RELAY PROTECT & TELECOM	6,408	6,258	(150)
Electric Distribution	081650.001	Cleveland National Forest Power Line Replacement Projects	2,941	2,871	(70)
Electric Distribution	081650.002	Cleveland National Forest Power Line Replacement Projects	1,407	1,367	(40)
Electric Distribution	081650.003	Cleveland National Forest Power Line Replacement Projects	2,155	2,073	(82)
Electric Distribution	091250.001	TL 637 CRE-ST Wood to Steel	1,859	1,784	(75)
Electric Distribution	091360.001	TL6914 Los Coches-Loveland Wood to Steel	2,454	4,771	2,317
Electric Distribution	091660.001	TL13821 & 28-FANITA JUNCTION ENHANCE	628	659	31
Electric Distribution	09153A.001	TL676 MIssion to Mesa Heights Reconductor	52	0	(52)
Electric Distribution	10135A.001	Los Coches Rebuild 138/69/12kV Substation˜	17,172	10,370	(6,802)
Electric Distribution	10150A.003	TL13833 Wood to Steel	285	88	(197)
Electric Distribution	11126A.001	TL663 Mission to Kearny Reconductor	66	17	(49)
Electric Distribution	11127A.001	TL670 Mission to Clairemont Reconductor	52	2	(50)
Electric Distribution	12154A.001	TL631 Reconductor Project	2,182	2,182	0
Electric Distribution	12156A.001	TL600 Reliability Pole Replacements	130	0	(130)
Electric Distribution	13130A.001	Loop TL674 Into Del Mar and RFS TL666D	1,169	1,169	0
Electric Distribution	13143A.001	TL 695B Reconductor	458	458	0
ED - Transmission/FERC Total			**46,318**	**39,414**	**(6,904)**
Electric Distribution	13236A.001	ARCOS Call-out System Replacement	0	0	0
Electric Distribution	12261A.001	C221-FIRE Risk Mitigation (Hendirx Pilot)	0	0	0
Electric Distribution	13261A.001	Super Computer Cluster	0	0	0
Electric Distribution	10263A.001	Undergrounding in Fire Threat Zones	0	0	0
ED - Other			**0**	**0**	**0**
Generation	00006A.001	Capital Tools & Test Equipment	222	588	366

			(For Years 2014 - 2016)		
Functional Area	**Budget code**	**Description**	**SDG&E**	**Settlement**	**Difference**
Generation	00006A.002	Capital Tools & Test Equipment	273	518	245
Generation	00008A.001	MEF Operational Enhancements	130	130	0
Generation	00008A.002	MEF Operational Enhancements	300	200	(100)
Generation	00008A.003	MEF Operational Enhancements	300	200	(100)
Generation	00008A.004	MEF Operational Enhancements	1,923	1,829	(94)
Generation	00008A.005	MEF Operational Enhancements	300	300	0
Generation	00009A.001	PEC Operational Enhancements	157	157	0
Generation	00009A.002	PEC Operational Enhancements	1,535	1,535	0
Generation	00009A.003	PEC Operational Enhancements	138	1	(137)
Generation	00009A.004	PEC Operational Enhancements	220	220	0
Generation	00009A.005	PEC Operational Enhancements	158	0	(158)
Generation	00009A.006	PEC Operational Enhancements	204	204	0
Generation	00009A.007	PEC Operational Enhancements	140	140	0
Generation	00009A.008	PEC Operational Enhancements	31	31	0
Generation	00009A.009	PEC Operational Enhancements	200	200	0
Generation	00009A.010	PEC Operational Enhancements	100	0	(100)
Generation	00009A.011	PEC Operational Enhancements	363	363	0
Generation	00009A.012	PEC Operational Enhancements	245	245	0
Generation	00009A.013	PEC Operational Enhancements	346	345	(1)
Generation	00009A.014	PEC Operational Enhancements	2,720	2,720	0
Generation	00009A.015	PEC Operational Enhancements	600	600	0
Generation	00009A.016	PEC Operational Enhancements	600	600	0
Generation	00009A.017	PEC Operational Enhancements	58	0	(58)
Generation	00009A.018	PEC Operational Enhancements	741	741	0
Generation	00009A.019	PEC Operational Enhancements	185	185	0
Generation	00009A.020	PEC Operational Enhancements	600	600	0
Generation	00009A.021	PEC Operational Enhancements	211	0	(211)
Generation	00009A.022	PEC Operational Enhancements	800	800	0
Generation	00009A.023	PEC Operational Enhancements	303	303	0
Generation	00009A.024	PEC Operational Enhancements	553	553	0
Generation	00009A.025	PEC Operational Enhancements	105	105	0
Generation	00009A.026	PEC Operational Enhancements	845	845	0
Generation	00009A.027	PEC Operational Enhancements	575	575	0
Generation	00009A.028	PEC Operational Enhancements	554	554	0
Generation	00010A.001	DSEC Operational Enhancements	99	99	0
Generation	00010A.002	DSEC Operational Enhancements	3,911	3,744	(167)
Generation	00010A.003	DSEC Operational Enhancements	3,670	3,672	2
Generation	00010A.004	DSEC Operational Enhancements	414	414	0
Generation	00010A.005	DSEC Operational Enhancements	138	138	0
Generation	00010A.006	DSEC Operational Enhancements	624	624	0
Generation	00010A.007	DSEC Operational Enhancements	636	636	0
Generation	00010A.008	DSEC Operational Enhancements	162	162	0
Generation	00010A.009	DSEC Operational Enhancements	294	0	(294)
Generation	00010A.010	DSEC Operational Enhancements	200	200	0
Generation	00010A.011	DSEC Operational Enhancements	161	0	(161)
Generation	00010A.012	DSEC Operational Enhancements	150	0	(150)
Generation	00010A.013	DSEC Operational Enhancements	750	750	0
Generation	00010A.014	DSEC Operational Enhancements	636	439	(197)
Generation	00010A.015	DSEC Operational Enhancements	636	454	(182)
Generation	00010A.016	DSEC Operational Enhancements	636	424	(212)
Generation	00010A.017	DSEC Operational Enhancements	381	381	0
Generation	00010A.019	DSEC Operational Enhancements	1,775	1,775	0
Generation	00010A.020	DSEC Operational Enhancements	660	660	0
Generation	00010A.022	DSEC Operational Enhancements	825	825	0
Generation	00011A.001	CPEP Operational Enhancements	229	229	0
Generation	00011A.002	CPEP Operational Enhancements	1,128	0	(1,128)
Generation	00011A.003	CPEP Operational Enhancements	300	200	(100)
Generation	00011A.004	CPEP Operational Enhancements	300	200	(100)
Generation	00011A.005	CPEP Operational Enhancements	300	295	(5)
Generation	00011A.006	CPEP Operational Enhancements	1,083	1,083	0
Generation Total			**36,833**	**33,791**	**(3,042)**
IT	00811A.001	PT12040 CA.ISO 2012 INITIATIVES~	450	143	(307)

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Functional Area	Budget code	Description	SDG&E	Settlement	Difference
IT	00811A.002	PT12040 CA.ISO 2012 INITIATIVES˜	323	135	(188)
IT	00817A.001	PT14031 SDG&E Data Warehouse Upgrade	1,529	1,529	0
IT	00817B.001	PT15003 SDGE Desktop Hardware Refresh	4,668	4,668	0
IT	00821A.001	PT13010 CUSTOMER ANALYTICS SYSTEM 2013	2,422	3,069	647
IT	00821A.002	PT13010 CUSTOMER ANALYTICS SYSTEM 2013	80	0	(80)
IT	00821A.003	PT13010 CUSTOMER ANALYTICS SYSTEM 2013	60	0	(60)
IT	00827A.001	PT14032 SDG&E SCADA Log Management Expansion	757	0	(757)
IT	00827B.001	PT14045 Generation IS Equipment Refresh	329	431	102
IT	00827C.001	PT15001 Remote Server Rooms˜	158	158	0
IT	00827C.002	PT15001 Remote Server Rooms˜	158	158	0
IT	00827D.001	PT15005 SDGE Video-enabled Collaboration Room Upgrade	395	395	0
IT	00829B.001	PT14034 SDGE CI Small Cap Projects	1,140	1,320	180
IT	00829C.001	PT14035 2014 SDG&E Microwave Upgrade and Enhancement	1,099	1,047	(52)
IT	00829D.001	PT14036 SDGE Downtown SCADA	2,463	1,309	(1,154)
IT	00829E.001	PT14038 Mobile Command Trailer Enhancement	689	148	(541)
IT	00829F.001	PT13014 SDGE LAND MOBILE RADIO	1,574	1,564	(10)
IT	00829G.001	PT14004 SDGE SCADA Log Management	771	709	(62)
IT	00831A.001	PT15007 SDGE.com Redesign˜	286	286	0
IT	00831B.001	PT15009 EBPP Tech Refresh	5,971	5,971	0
IT	00831E.001	PT14005 Off But Registering (OBR) Enhancement	554	554	0
IT	00831J.001	PT14015 C&I Business Portal	997	997	0
IT	00831J.002	PT14015 C&I Business Portal	1,295	1,295	0
IT	00831J.003	PT14015 C&I Business Portal	2,238	2,238	0
IT	00831J.004	PT14015 C&I Business Portal	2,817	3,241	424
IT	00831L.001	PT14023 IVR Phase 4 SDGE	551	0	(551)
IT	00831M.001	PT14040 Direct Access Service Request (DASR) Upgrade˜	373	373	0
IT	00831N.001	PT14065 CCA - Community Choice Aggregation	1,370	1,370	0
IT	00831N.002	PT14065 CCA - Community Choice Aggregation	587	587	0
IT	00831N.003	PT14065 CCA - Community Choice Aggregation	666	666	0
IT	00831N.004	PT14065 CCA - Community Choice Aggregation	327	327	0
IT	00831P.001	PT12051 SDG&E My Account Accessibility	4,704	5,029	325
IT	00831P.004	PT12051 SDG&E My Account Accessibility	1,587	1,587	0
IT	00832A.001	PT14006 Branch Office Technical and Security Improvements	824	824	0
IT	00833B.001	PT15006 E&FP PCI and Allegro New Modules	807	807	0
IT	00833B.002	PT15006 E&FP PCI and Allegro New Modules	422	422	0
IT	00833C.005	PT15008 Service Order Routing Technology (SORT) Upgrade	592	592	0
IT	00833C.006	PT15008 Service Order Routing Technology (SORT) Upgrade	148	148	0
IT	00833D.001	PT15012 I-Avenue Replacement˜	3,193	3,193	0
IT	00833E.001	PT16002 E&FP 2016 CAISO Mandates	986	986	0
IT	00833E.002	PT16002 E&FP 2016 CAISO Mandates	454	0	(454)
IT	00833E.003	PT16002 E&FP 2016 CAISO Mandates	100	0	(100)
IT	00833E.004	PT16002 E&FP 2016 CAISO Mandates	368	368	0
IT	00833E.005	PT16002 E&FP 2016 CAISO Mandates	75	75	0
IT	00833F.001	PT14013 Centralized Calcuation Engine	1,654	1,918	264
IT	00833F.002	PT14013 Centralized Calcuation Engine	417	0	(417)
IT	00833F.003	PT14013 Centralized Calcuation Engine	2,424	2,424	0
IT	00833F.004	PT14013 Centralized Calcuation Engine	583	583	0
IT	00833G.001	PT14017 Smart Energy Advisor 2˜	907	832	(75)
IT	00833G.002	PT14017 Smart Energy Advisor 2˜	1,315	0	(1,315)
IT	00833G.003	PT14017 Smart Energy Advisor 2˜	255	0	(255)
IT	00833G.004	PT14017 Smart Energy Advisor 2˜	247	0	(247)
IT	00833H.001	PT14018 E&FP Operations and Analytics Programs˜	612	475	(137)
IT	00833H.002	PT14018 E&FP Operations and Analytics Programs˜	348	148	(200)
IT	00833K.001	PT14029 Asset Photo Repository (APR)	301	301	0
IT	00833L.001	PT14044 Powerworkz Upgrade and Enhancements	559	224	(335)
IT	00833M.001	PT14062 Electric GIS 2014 Enhancements	249	429	180
IT	00833M.003	PT14062 Electric GIS 2014 Enhancements	818	818	0
IT	00833N.001	PT14064 SAP GAS GuiXT - SDGE	1,160	1,160	0
IT	00833P.001	PT13006 Performance Management Reporting Phase 2 (PMR2)	992	1,031	39
IT	00833Q.001	PT13007 POLE LOADING CALCULATION REPOSITORY	357	389	32
IT	00833Q.002	PT13007 POLE LOADING CALCULATION REPOSITORY	63	0	(63)
IT	00833R.001	PT13013 SMART METER OPERATION CENTER NETWORK˜	314	396	82
IT	00833S.001	PT13017 CISCO DATA RETENTION	139	284	145

			(For Years 2014 - 2016)		
Functional Area	Budget code	Description	SDG&E	Settlement	Difference
IT	00833T.001	PT13022 Electric GIS 2013 Enhancements˜	668	795	127
IT	00833U.001	PT13009 Smart Energy Advisor ˜	1,113	1,393	280
IT	00834A.001	PT13024 SORTCustomer Service Field MDT Refresh˜	121	306	185
IT	00834C.001	PT12039 ESS MDT	48	46	(2)
IT	00834D.001	PT13011 SDGE MDT Replacement	451	440	(11)
IT	00835A.001	PT14021 PostgreSQL OpenSource DBMS	402	402	0
IT	00835B.001	PT14027 Performance Management Reporting Phase 3 (PMR3)	748	748	0
IT	00835B.002	PT14027 Performance Management Reporting Phase 3 (PMR3)	625	625	0
IT	03849A.001	PT14039 CEN Phase 4 - System Enhancements˜	455	645	190
IT	03849A.002	PT14039 CEN Phase 4 - System Enhancements˜	455	455	0
IT	03849B.001	PT13012 Net Energy Metering	71	100	29
IT	03849C.001	PT15800 Bill Re-Design 2015	3,323	3,323	0
IT	03851B.001	PT14003 Smart Meter Operations Center - Command Center	1,400	1,400	0
IT	03851C.001	PT0460 IT Financial Planning	989	1,264	275
IT	03851D.001	PT13003 GRC Phase 2˜	638	651	13
IT	03851E.001	PT13018 SDG&E WebLogic Integration˜	294	343	49
IT	03851F.001	PT13021 Critical Peak Pricing Default (CPP_D)˜	4,569	4,207	(362)
IT	03851F.002	PT13021 Critical Peak Pricing Default (CPP_D)˜	2,662	2,000	(662)
IT	03851F.003	PT13021 Critical Peak Pricing Default (CPP_D)˜	365	365	0
IT	03851F.004	PT13021 Critical Peak Pricing Default (CPP_D)˜	5,080	5,080	0
IT	03851G.001	PT13027 E&FP Spring 2014 CAISO Mandates	590	814	224
IT	03851G.002	PT13027 E&FP Spring 2014 CAISO Mandates	472	0	(472)
IT	03851G.003	PT13027 E&FP Spring 2014 CAISO Mandates	75	0	(75)
IT	03851H.001	PT13031 SMOC EXCEPTION MANAGEMENT (SMOC-EM)	3,310	3,348	38
IT	03853B.001	PT14030 Customer Analytics System - Phase II˜	394	394	0
IT	03853B.002	PT14030 Customer Analytics System - Phase II˜	977	977	0
IT	03853B.003	PT14030 Customer Analytics System - Phase II˜	403	403	0
IT	03853B.004	PT14030 Customer Analytics System - Phase II˜	936	936	0
IT	03853C.001	PT16003 Customer Analytics System - III	667	667	0
IT	03853C.002	PT16003 Customer Analytics System - III	241	241	0
IT	04843A.001	PT14843 Smart Meter IT Phase 3 Billing	917	1,418	501
IT	07864A.001	PT15801 CPD Enh ph 2 SDGE	1,593	1,593	0
IT	07864A.002	PT15801 CPD Enh ph 2 SDGE	138	138	0
IT	07864A.003	PT15801 CPD Enh ph 2 SDGE	1,608	1,608	0
IT	07864A.004	PT15801 CPD Enh ph 2 SDGE	139	139	0
IT	07864B.001	PT07864 SDGE CPD Enh Phase 1˜	9,724	10,649	925
IT	07864B.002	PT07864 SDGE CPD Enh Phase 1˜	2,142	0	(2,142)
IT	07864B.003	PT07864 SDGE CPD Enh Phase 1˜	2,132	2,132	0
IT	08869A.001	PT11018 SDGE WAN REBUILD PHASE IV	727	1,852	1,125
IT	10872A.001	PTSPP Smart Peak Pricing	1,934	2,404	470
IT	10874A.001	PT12052 SDGE GRID COMMUNICATIONS SYSTEM (SGCS)	22,748	30,219	7,471
IT	10875A.001	Smart Grid Critical Infrastructure Cybercity˜	1,184	0	(1,184)
IT	10875A.002	Smart Grid Critical Infrastructure Cybercity˜	298	0	(298)
IT	10875B.001	Smart Grid Cybersecurity Training Environment	1,441	0	(1,441)
IT	10875C.001	Smart Grid DIIS Phase 2	90	165	75
IT	10875D.001	Smart Grid - Security Compliance Management Phase 1	126	285	159
IT	10875E.001	Smart Grid - Substation Security˜	444	463	19
IT	10875F.001	Smart Grid - Threat Intelligence˜	139	134	(5)
IT	10875G.001	Smart Grid Field Area Secure Device Monitoring and Management ˜	1,095	1,095	0
IT	10875G.002	Smart Grid Field Area Secure Device Monitoring and Management ˜	1,773	1,773	0
IT	10875H.001	Smart Grid Secure Distributed Network Protocol	897	897	0
IT	10875H.002	Smart Grid Secure Distributed Network Protocol	1,323	1,323	0
IT	10875I.001	Smart Grid Security Incident and Event Management (SIEM)	897	897	0
IT	10875I.002	Smart Grid Security Incident and Event Management (SIEM)	897	897	0
IT	10875J.001	Smart Grid Substation Security In a Box	897	897	0
IT	10875J.002	Smart Grid Substation Security In a Box	1,350	1,350	0
IT	10875K.001	Condition Based Maintenance Analytics	2,818	1,772	(1,046)
IT	10875K.002	Condition Based Maintenance Analytics	161	77	(84)
IT	10875L.001	Smart Grid Data Analytics	2,130	2,288	158
IT	10875L.002	Smart Grid Data Analytics	2,128	2,128	0
IT	10875M.001	Distributed Energy Resource Management (DERMS)	14,578	12,491	(2,087)
IT	10875M.002	Distributed Energy Resource Management (DERMS)	1,909	1,420	(489)
IT	10875N.001	ADMS Phase 2	4,818	3,988	(830)

			(For Years 2014 - 2016)		
Functional Area	**Budget code**	**Description**	**SDG&E**	**Settlement**	**Difference**
IT	10875O.001	DRMS (Demand Response Management System) - Phase 1	1,976	1,095	(881)
IT	10875O.002	DRMS (Demand Response Management System) - Phase 1	1,021	602	(419)
IT	10877A.001	PT10018 Windows 7 Platform Replacement	304	433	129
IT	11878A.001	Smart Grid Network Anomaly Detection Business Case	171	0	(171)
IT	11878A.002	Smart Grid Network Anomaly Detection Business Case	738	0	(738)
IT	11878A.003	Smart Grid Network Anomaly Detection Business Case	171	171	0
IT	11878A.004	Smart Grid Network Anomaly Detection Business Case	738	738	0
IT	11878A.005	Smart Grid Network Anomaly Detection Business Case	171	171	0
IT	11878A.006	Smart Grid Network Anomaly Detection Business Case	738	738	0
IT	11878C.001	Smart Grid Log Management˜	754	754	0
IT	11878C.002	Smart Grid Log Management˜	572	572	0
IT	11878D.001	Smart Grid Field Network Access Control˜	473	473	0
IT	13849A.001	PT13026 Reduce your Use Opt In˜	998	1,369	371
IT	00810A.001	Network/Telecom - Software Mandated	0	0	0
IT	00828A.001	Infrastructure - Software Reliability	0	0	0
IT	07864B.004	CBM Phase II Labor-ED Software	0	0	0
IT	10874A.002	GridComm-Electric General	0	0	0
IT	10874A.003	GridComm-Electric ED Software	0	0	0
IT	10875F.002	Smart Grid Threat Intelligence	0	0	0
IT	00831O.001	PT11013 SCG My Account Accessibility	113	0	(113)
IT Total			**191,746**	**186,107**	**(5,639)**
Support Services	00700A.001	Land Blanket	1,005	907	(98)
Support Services	00700A.002	Land Blanket	921	536	(385)
Support Services	00700A.003	Land Blanket	309	309	0
Support Services	00701A.001	Structures & Improvement Blanket	6,974	6,730	(244)
Support Services	00701A.002	Structures & Improvement Blanket	861	861	0
Support Services	00701A.003	Structures & Improvement Blanket	839	839	0
Support Services	00703A.001	Environmental/Safety Blanket	3,408	3,081	(327)
Support Services	00703A.002	Environmental/Safety Blanket	250	0	(250)
Support Services	00703A.003	Environmental/Safety Blanket	250	250	0
Support Services	00703A.004	Environmental/Safety Blanket	65	65	0
Support Services	00703A.005	Environmental/Safety Blanket	1,492	1,492	0
Support Services	00703A.006	Environmental/Safety Blanket	700	700	0
Support Services	00703A.007	Environmental/Safety Blanket	9,522	9,522	0
Support Services	00703A.008	Environmental/Safety Blanket	472	472	0
Support Services	00703A.009	Environmental/Safety Blanket	294	294	0
Support Services	00703A.010	Environmental/Safety Blanket	472	472	0
Support Services	00705A.001	Misc. Equipment Blanket	1,500	2,353	853
Support Services	00707A.001	Security Blanket	900	1,174	274
Support Services	00708A.001	Infrastructure/Reliability Blanket	7,500	7,500	0
Support Services	00708A.002	Infrastructure/Reliability Blanket	555	555	0
Support Services	00708A.003	Infrastructure/Reliability Blanket	750	750	0
Support Services	00708A.004	Infrastructure/Reliability Blanket	300	96	(204)
Support Services	00709A.001	Remodel/Relocate/Reconfig Blanket	7,000	9,455	2,455
Support Services	00709A.002	Remodel/Relocate/Reconfig Blanket	500	500	0
Support Services	00709A.003	Remodel/Relocate/Reconfig Blanket	1,700	1,700	0
Support Services	00709A.007	Remodel/Relocate/Reconfig Blanket	4,500	4,500	0
Support Services	00709A.010	Remodel/Relocate/Reconfig Blanket	196	196	0
Support Services	00709A.011	Remodel/Relocate/Reconfig Blanket	2,100	2,100	0
Support Services	00709A.013	Remodel/Relocate/Reconfig Blanket	500	500	0
Support Services	00710A.001	Business Unit Expansion Blanket	3,700	4,258	558
Support Services	00710A.002	Business Unit Expansion Blanket	5,000	2,677	(2,323)
Support Services	00710A.003	Business Unit Expansion Blanket	100	100	0
Support Services	00710A.004	Business Unit Expansion Blanket	1,750	1,750	0
Support Services	00710A.005	Business Unit Expansion Blanket	1,500	1,500	0
Support Services	00710A.006	Business Unit Expansion Blanket	1,200	1,200	0
Support Services	00710A.007	Business Unit Expansion Blanket	1,500	1,500	0
Support Services	00710A.008	Business Unit Expansion Blanket	2,960	2,960	0
Support Services	08729A.001	Century Park PHOTOVOLTAICS Installation	13,700	10,983	(2,717)
Support Services	08734A.001	NGV Upgrades	3,845	3,746	(99)
Support Services	08735A.001	RBDC UPS Electrical	6,000	5,508	(492)
Support Services	08735A.002	RBDC UPS Electrical	752	17	(735)

			(For Years 2014 - 2016)		
Functional Area	**Budget code**	**Description**	**SDG&E**	**Settlement**	**Difference**
Support Services	13746A.001	Land Svc Archibus System	1,400	1,257	(143)
Support Services	13749A.001	Mission Control Emergency Generator Replacement	1,600	1,563	(37)
Support Services	07728A.001	San Diego Energy Center	0	0	0
Support Services	13745A.001	Alpine Way Tenant Improvements	0	131	131
Support Services Total			**100,842**	**97,059**	**(3,783)**
SONGS	**000050.001**	**SONGS COMMON FACILITIES**	**9,388**	**9,388**	**0**
		Grand total	**1,915,931**	**1,721,375**	**(194,556)**

Attachments 2-5

FEA Settlement, EDF Settlement, JMP Settlement and TURN/UCAN Settlement

SETTLEMENT AGREEMENT AMONG
SAN DIEGO GAS & ELECTRIC COMPANY (SDG&E),
SOUTHERN CALIFORNIA GAS COMPANY (SOCALGAS),
AND FEDERAL EXECUTIVE AGENCIES (FEA)

SDG&E, SoCalGas, and FEA (collectively, the Parties), hereby reach a settlement resolving all issues as raised and litigated in the Test Year 2016 consolidated General Rate Case proceeding, A.14-11-003 and A.14-11-004 (Test Year 2016 GRC).

This Agreement will be effective upon California Public Utilities Commission (Commission) approval, through December 31, 2018 or December 31, 2019, should the Commission adopt a three-year attrition period.

Based on extensive good faith negotiations by Parties, in furtherance of resolving contested issues raised in this GRC, Parties execute this Settlement Agreement (Agreement), and agree to the following:

TERMS OF SETTLEMENT

For the Test Year 2016 GRC cycle, SDG&E will retain its current balancing account treatment and the tariffs will remain unchanged regarding its Pension Balancing Account (PBA) and Post-Retirement Benefits Other Than Pensions Balancing Account (PBOPBA).

SDG&E's proposed change to begin including income tax impacts in those balance accounts is not being adopted, and the settlement reached between SDG&E and FEA reflects the FEA's recommendation that income taxes not be added to those balancing accounts.

For consistency purposes, SoCalGas will agree to follow the treatment outlined above for its PBA and PBOPBA.

FEA agrees to sign and join the settlement agreements reached among SDG&E, SoCalGas, and the Office of Ratepayer Advocates regarding the Test Year 2016 revenue requirement and Post Test Year issues (the "TY 2016 Settlement Agreements"). The TY 2016 Settlement Agreements provide:

- For SDG&E, a combined electric and gas authorized revenue requirement of $1,811 million for TY 2016, of which $1,500 million is electric and $311 million is gas;
- For SoCalGas, an authorized requirement for TY 2016 of $2,219 million; and
- a breakdown of the settlement amounts by functional area.

GENERAL PROVISIONS AND RESERVATIONS

In consideration of the mutual obligations, covenants and conditions contained herein, the Parties agree to all of the above terms and conditions as a complete and final resolution of all issues between them in this proceeding. The Parties, by signing this Agreement, acknowledge that they pledge support for Commission approval and subsequent implementation of all the provisions of this Agreement. The Parties agree to perform diligently and in good faith all actions required or implied hereunder, including the execution of any other documents required to effectuate the terms of this Agreement, and the preparation of exhibits for, and presentation of witnesses at any required hearings to obtain the approval and adoption of this Agreement by the Commission. The Parties will contest in this proceeding or in any other forum, or in any manner before this Commission, the recommendations contained in this Agreement.

A. Compromise of Disputed Claims

The Parties agree that this Agreement represents a compromise of their respective positions in this proceeding. No individual term of this Agreement is assented to by any Party, except in consideration of the other Parties' assent to all other terms.

B. Regulatory Approval

Parties acknowledge that the positions expressed in this Agreement were reached after consideration of all positions advanced in all the testimony sponsored in the proceeding by all Parties and declare and mutually agree that the terms and conditions herein are reasonable, consistent with the law, and in the public interest. Accordingly, the Parties shall use their best efforts to obtain Commission approval of this Agreement and shall jointly request that the Commission adopt this Agreement in its entirety and without modification. The terms and conditions of this Agreement are contingent upon Commission approval of this Agreement and the TY 2016 Settlement Agreements.

C. Incorporation of Complete Agreement

This Agreement embodies the entire understanding and agreement of the Parties with respect to the matters described herein, and, except as described herein, supersedes and cancels any and all prior oral or written agreements, principles, negotiations, statements, representations or understandings among the Parties. This Agreement is to be treated as a complete package and not as a collection of separate agreements on discrete issues. To accommodate the interests related to various issues, the Parties acknowledge that changes, concessions or compromises by one or more Parties in one section of this Agreement could result in changes, concessions or compromises by one or more Parties in other sections of this Agreement. Consequently, the Parties agree to oppose any modification of this Agreement not agreed to by all Parties. Any Party signing this Agreement may withdraw from this Agreement if the Commission modifies, deletes from, or adds to the disposition of the matters settled herein. However, the Parties agree to negotiate in good faith with regard to any Commission-ordered changes, in order to restore the balance of benefits and burdens, and to exercise the right to withdraw on if such negotiations are unsuccessful.

D. Modification of Agreement

The terms and conditions of this Agreement may only be modified in writing subscribed to by the Parties.

E. Non-Precedential

This Agreement represents a compromise between the Parties, consistent with Rule 12.5 of the Commission's Rules of Practice and Procedure, and should not be considered precedent in any future proceeding before this Commission. The Parties have assented to the terms of this Agreement only for the purpose of arriving at the compromise herein. Each Party expressly reserves its right to advocate, in other current and future proceedings, or in the event that this Agreement is rejected by the Commission, positions, principles, assumptions, arguments and methodologies which may be different than those underlying this Agreement.

F. Non-Waiver

It is understood and agreed that no failure or delay by any Party hereto in exercising any right, power or privilege hereunder shall operate as a waiver hereof, nor shall any single or partial exercise thereof preclude any other or future exercise thereof or the exercise of any other right, power or privilege.

G. Counterparts

This document may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

H. Governing Law

This Agreement shall be interpreted, governed and construed under the laws of the State of California, including Commission decisions, orders and rulings, as if executed and to be performed wholly within the State of California, provided that in the event of conflict between Federal law and the laws of the State of California, Federal law shall govern.

I. Entire Agreement

This Agreement and all other agreements, exhibits, and schedules referred to in this Agreement constitute(s) the final, complete, and exclusive statement of the terms of the Agreement among the Parties pertaining to the subject matter of this Agreement and supersedes all prior and contemporaneous understandings or agreements of the Parties. This Agreement may not be contradicted by evidence of any prior or contemporaneous statements or agreements. No Party has been induced to enter into this Agreement by, nor is any party relying on, any representation, understanding, agreement, commitment or warranty outside those expressly set forth in this Agreement.

J. Captions and Paragraph Headings

Captions and paragraph headings used herein are for convenience only and are not a part of this Agreement and shall not be used in construing it.

K. Execution

This Agreement may be executed in counterparts by the Parties with the same effect as if all the Parties had signed one and the same document. All such counterparts shall be deemed to be an original and shall together constitute one and the same Agreement.

SIGNATURES

Agreed to and signed by,

Lee Schavrien on behalf of
San Diego Gas & Electric Company,
Southern California Gas Company

9-10-15
Date

Rita Liotta on behalf of
Federal Executive Agencies

9 Sept 2015
Date

A.14-11-003/004 (Test Year 2016 General Rate Case)

Settlement Agreement
among Environmental Defense Fund (EDF)
San Diego Gas & Electric Company (SDG&E) and
Southern California Gas Company (SoCalGas)

Environmental Defense Fund (EDF), San Diego Gas & Electric Company (SDG&E), and Southern California Gas Company (SoCalGas), collectively, the Parties, hereby reach a settlement with this Settlement Agreement (Agreement), resolving all contested issues that exist among the Parties in the Test Year 2016 consolidated General Rate Case proceeding, A.14-11-003 and A.14-11-004 (Test Year 2016 GRC). EDF is also joining, as a signatory, the settlement terms reached among SDG&E, SoCalGas, and the Office of Ratepayer Advocates regarding the Test Year 2016 revenue requirement and Post Test Year issues, as documented in that separate settlement agreement document.

This Agreement will be effective upon California Public Utilities Commission (Commission) approval, through December 31, 2018 or December 31, 2019, should the Commission adopt a three-year attrition period.

Based on extensive good faith negotiations by Parties, in furtherance of resolving contested issues raised in this GRC, Parties agree to the following:

1. It is the intent of Parties to continue to have active, good faith negotiations on the substantive issues related to compliance with Senate Bill (SB) 1371, in the context of Rulemaking (R.) 15-01-008, with the goal of working collaboratively towards reaching common understandings, positions, and/or stipulations on as many of the issues as feasible.

2. It is also the intent of the parties to continue to work together in good faith to determine a plan of repair for non-hazardous leaks in the backlog, as SoCalGas expends the funds requested in this GRC, prior to the conclusion of the SB 1371 rulemaking.

3. Among the areas of ongoing discussions and negotiations are:

a. development of a system of prioritization for the non-hazardous leak repairs performed prior to the completion of the SB 1371 rulemaking, with the goal of addressing the backlog in a cost effective, environmentally conscious and efficient manner; and
b. maintaining the PHMSA definitions of "leak" and "hazardous" for purposes of implementing SB 1371.

4. The New Environmental Regulatory Balancing Account (NERBA), as proposed in this GRC by SDG&E and SoCalGas, should be adopted. That is, as a two-way balancing account, and with the proposed modifications. See Exhibits (Exs.) 174 and 177.

5. To the extent costs associated with compliance with SB 1371 exceed the forecasted costs for Leak Detection and Repair (LDAR) during the GRC cycle, as provided by SDG&E and SoCalGas in Exs. 174, 175, 177, and 178, Parties support, and will seek any additional necessary regulatory authority to clarify that the recovery of those costs is permissible using the adopted NERBA for the duration of the GRC cycle.

6. The GRC should be resolved under its own procedural schedule, and should not remain open to await resolution of issues raised in R.15-01-008.

7. This settlement is not precedent setting and is in effect until the end of the adopted GRC cycle.

GENERAL PROVISIONS AND RESERVATIONS

In consideration of the mutual obligations, covenants and conditions contained herein, the Parties agree to all of the above terms and conditions as a complete and final resolution of all issues between them in this proceeding. The Parties, by signing this Agreement, acknowledge that they pledge support for Commission approval and subsequent implementation of all the provisions of this Agreement. The Parties agree to perform diligently and in good faith all actions required or implied hereunder, including the execution of any other documents required to effectuate the terms of this Agreement, and the preparation of exhibits for, and presentation of witnesses at any required hearings to obtain the approval and adoption of this Agreement by the Commission. The Parties will contest in this proceeding or in any other forum, or in any manner before this Commission, the recommendations contained in this Agreement.

A. Compromise of Disputed Claims

The Parties agree that this Agreement represents a compromise of their respective positions in this proceeding. No individual term of this Agreement is assented to by any Party, except in consideration of the other Parties' assent to all other terms.

B. Regulatory Approval

Parties acknowledge that the positions expressed in this Agreement were reached after consideration of all positions advanced in all the testimony sponsored in the proceeding by all Parties and declare and mutually agree that the terms and conditions herein are reasonable, consistent with the law, and in the public interest. Accordingly, the Parties shall use their best efforts to obtain Commission approval of this Agreement and shall jointly request that the Commission adopt this Agreement in its entirety and without modification.

C. Incorporation of Complete Agreement

This Agreement embodies the entire understanding and agreement of the Parties with respect to the matters described herein, and, except as described herein, supersedes and cancels any and all prior oral or written agreements, principles, negotiations, statements, representations or understandings among the Parties. This Agreement is to be treated as a complete package and not as a collection of separate agreements on discrete issues. To accommodate the interests related to various issues, the Parties acknowledge that changes,

concessions or compromises by one or more Parties in one section of this Agreement could result in changes, concessions or compromises by one or more Parties in other sections of this Agreement. Consequently, the Parties agree to oppose any modification of this Agreement not agreed to by all Parties. Any Party signing this Agreement may withdraw from this Agreement if the Commission modifies, deletes from, or adds to the disposition of the matters settled herein. However, the Parties agree to negotiate in good faith with regard to any Commission-ordered changes, in order to restore the balance of benefits and burdens, and to exercise the right to withdraw on if such negotiations are unsuccessful.

D. Modification of Agreement

The terms and conditions of this Agreement may only be modified in writing subscribed to by the Parties.

E. Non-Precedential

This Agreement represents a compromise between the Parties, consistent with Rule 12.5 of the Commission's Rules of Practice and Procedure, and should not be considered precedent in any future proceeding before this Commission. The Parties have assented to the terms of this Agreement only for the purpose of arriving at the compromise herein. Each Party expressly reserves its right to advocate, in other current and future proceedings, or in the event that this Agreement is rejected by the Commission, positions, principles, assumptions, arguments and methodologies which may be different than those underlying this Agreement.

F. Non-Waiver

It is understood and agreed that no failure or delay by any Party hereto in exercising any right, power or privilege hereunder shall operate as a waiver hereof, nor shall any single or partial exercise thereof preclude any other or future exercise thereof or the exercise of any other right, power or privilege.

G. Counterparts

This document may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

H. Governing Law

This Agreement shall be interpreted, governed and construed under the laws of the State of California, including Commission decisions, orders and rulings, as if executed and to be performed wholly within the State of California.

I. Entire Agreement

This Agreement and all other agreements, exhibits, and schedules referred to in this Agreement constitute(s) the final, complete, and exclusive statement of the terms of the Agreement among the Parties pertaining to the subject matter of this Agreement and supersedes all prior and contemporaneous understandings or agreements of the Parties. This Agreement may not be contradicted by evidence of any prior or contemporaneous statements or agreements. No Party has been induced to enter into this Agreement by, nor is any party relying on, any representation, understanding, agreement, commitment or warranty outside those expressly set forth in this Agreement.

J. Captions and Paragraph Headings

Captions and paragraph headings used herein are for convenience only and are not a part of this Agreement and shall not be used in construing it.

K. Execution

This Agreement may be executed in counterparts by the Parties with the same effect as if all the Parties had signed one and the same document. All such counterparts shall be deemed to be an original and shall together constitute one and the same Agreement.

Agreed to and signed by,

Timothy O'Connor on behalf of
Environmental Defense Fund

9/4/15
Date

Lee Schavrien on behalf of
San Diego Gas & Electric Company,
Southern California Gas Company

9/8/15
Date

SETTLEMENT AGREEMENT AMONG
SAN DIEGO GAS & ELECTRIC COMPANY (SDG&E),
SOUTHERN CALIFORNIA GAS COMPANY (SOCALGAS), AND
JOINT MINORITY PARTIES

SDG&E, SoCalGas, and the Joint Minority Parties (collectively, the Parties), hereby reach a settlement resolving all issues as raised and litigated in the Test Year 2016 consolidated General Rate Case proceeding, A.14-11-003 and A.14-11-004 (Test Year 2016 GRC). The Joint Minority Parties are the National Asian American Coalition, the Ecumenical Center for Black Church Studies, the Jesse Miranda Center for Hispanic Leadership, Orange County Interdenominational Alliance, Christ Our Redeemer AME Church, and the Los Angeles Latino Chamber of Commerce.

Based on extensive good faith negotiations by the Parties, in furtherance of resolving contested issues raised in this GRC, Parties execute this settlement agreement (Agreement), and agree to the following:

I. TERMS OF SETTLEMENT

A. Effective Term

1. The Agreement is effective upon California Public Utilities Commission ("CPUC") approval, through December 31, 2018 or December 31, 2019, should the CPUC adopt a three-year attrition period.

B. Annual Meeting with Chief Executive Officers

1. Parties agree that the Chief Executive Officer ("CEO") of San Diego Gas & Electric Company ("SDG&E") and of Southern California Gas Company ("SoCalGas") will meet privately once annually with representatives from the Joint Minority Parties to discuss topics pertaining to supplier diversity, customer programs, work force demographics, and philanthropy.

C. Annual Public Input Forum

1. SDG&E and SoCalGas agree to host an annual public forum, wherein representatives from the Joint Minority Parties will be invited to offer input on topics pertaining to supplier diversity, customer programs, environmental issues, and philanthropy.

D. Supplier Diversity

1. SDG&E and SoCalGas agree to modify their Annual General Order 156 Reports to provide information regarding the size of the utilities' diverse suppliers based on annual revenue information currently reported in the CPUC's Supplier Clearinghouse database.

2. SDG&E and SoCalGas agree to provide informal reports to the Joint Minority Parties, on an annual basis, regarding the utilities' hiring of "returning veterans." These reports will be based on information the utilities will commence collecting from their suppliers upon the execution of this Agreement.

3. SDG&E and SoCalGas agree to set aspirational goals of increasing the annual dollar amount spent for SCORE diverse business enterprise (DBE) participants by 7% each year covered in this GRC period.

   SCORE (Small Contractor Opportunity Realization Effort) provides opportunities for selected new and growing DBE companies to demonstrate abilities to work with utilities through low dollar, short term agreements. The criteria for SCORE participants include annual revenue of $5 million or less and 25 or fewer employees, as reported to the CPUC Supplier Clearinghouse.

4. SDG&E and SoCalGas will encourage all of its Tier 1 suppliers to participate in an annual meeting jointly hosted by SDG&E, SoCalGas, and the Joint Minority Parties. Small and Medium size DBEs will be invited to attend, with the intention of increasing opportunities for DBEs to connect and contract with larger businesses. No contracts are guaranteed to result from the opportunities provided by these meetings.

E. SoCalGas and SDG&E Review and Selection of Auditing Firms

1. SDG&E and SoCalGas agree to continue their efforts to employ diverse firms to conduct accounting reviews and audits not currently conducted by Deloitte and Touche.

2. SDG&E and SoCalGas agree to host an annual networking meeting with minority certified public accountant firms to discuss potential opportunities.

F. Pro Bono Work Conducted by SDG&E and SoCalGas Large Law Firms

1. SDG&E and SoCalGas agree to encourage their large law firms (100+ attorneys) to provide pro bono work.

2. SDG&E and SoCalGas agree to host an annual networking meeting with their law firms and the Joint Minority Parties to discuss opportunities for pro-bono work.

G. Small Business Development

1. SDG&E and SoCalGas agree to continue to work with the Joint Minority Parties to discuss ways to increase the employ of small businesses in the CPUC's Utility Supplier Diversity Program.

   SoCalGas and SDG&E define "technical assistance" as primarily educational efforts and "capacity building" as efforts of community-based business organizations to attract and retain members that can do business with utilities. The utilities frequently utilize referrals from the organizations to be included in procurement events. Each

company will commit to maintain or exceed its current efforts in the areas of technical assistance and capacity building for small minority owned businesses. SDG&E and SoCalGas will commit to investing at least a combined amount of $650,000 annually in technical assistance and capacity building programs to small minority owned businesses. Each company will seek to leverage this funding with matching funds from other corporations, government, and private foundations.

H. Settlement Agreements between SDG&E, SoCalGas, Office of Ratepayer Advocates and Other Parties

1. Joint Minority Parties agree to sign and join the settlement agreement reached among SDG&E, SoCalGas, and the Office of Ratepayer Advocates regarding the Test Year 2016 revenue requirement and Post Test Year issues (the "TY 2016 Settlement Agreement"). The TY 2016 Settlement Agreement provides:

   - for SDG&E, a combined electric and gas authorized revenue requirement of $1,811 million for TY 2016, of which $1,500 million is electric and $311 million is gas;

   - for SoCalGas, an authorized requirement for TY 2016 of $2,219 million; and

   - a breakdown of the settlement amounts by functional area.

II. GENERAL PROVISIONS AND RESERVATIONS

In consideration of the mutual obligations, covenants and conditions contained herein, the Parties agree to all of the above terms and conditions as a complete and final resolution of all issues between them in this proceeding. The Parties, by signing this Agreement, acknowledge that they pledge support for Commission approval and subsequent implementation of all the provisions of this Agreement. The Parties agree to perform diligently and in good faith all actions required or implied hereunder, including the execution of any other documents required to effectuate the terms of this Agreement, and the preparation of exhibits for, and presentation of witnesses at any required hearings to obtain the approval and adoption of this Agreement by the Commission. The Parties will contest in this proceeding or in any other forum, or in any manner before this Commission, the recommendations contained in this Agreement.

A. Compromise of Disputed Claims

The Parties agree that this Agreement represents a compromise of their respective positions in this proceeding. No individual term of this Agreement is assented to by any Party, except in consideration of the other Parties' assent to all other terms.

B. Regulatory Approval

Parties acknowledge that the positions expressed in this Agreement were reached after consideration of all positions advanced in all the testimony sponsored in the proceeding by all Parties and declare and mutually agree that the terms and conditions herein are reasonable, consistent with the law, and in the public interest. Accordingly, the Parties shall use their best efforts to obtain Commission approval of this Agreement and shall jointly request that the Commission adopt this Agreement in its entirety and without modification. The terms and

conditions of this Agreement are contingent upon Commission approval of this Agreement and the TY 2016 Settlement Agreement.

C. Incorporation of Complete Agreement

This Agreement embodies the entire understanding and agreement of the Parties with respect to the matters described herein, and, except as described herein, supersedes and cancels any and all prior oral or written agreements, principles, negotiations, statements, representations or understandings among the Parties. This Agreement is to be treated as a complete package and not as a collection of separate agreements on discrete issues. To accommodate the interests related to various issues, the Parties acknowledge that changes, concessions or compromises by one or more Parties in one section of this Agreement could result in changes, concessions or compromises by one or more Parties in other sections of this Agreement. Consequently, the Parties agree to oppose any modification of this Agreement not agreed to by all Parties. Any Party signing this Agreement may withdraw from this Agreement if the Commission modifies, deletes from, or adds to the disposition of the matters settled herein. However, the Parties agree to negotiate in good faith with regard to any Commission-ordered changes, in order to restore the balance of benefits and burdens, and to exercise the right to withdraw on if such negotiations are unsuccessful.

D. Modification of Agreement

The terms and conditions of this Agreement may only be modified in writing subscribed to by the Parties.

E. Non-Precedential

This Agreement represents a compromise between the Parties, consistent with Rule 12.5 of the Commission's Rules of Practice and Procedure, and should not be considered precedent in any future proceeding before this Commission. The Parties have assented to the terms of this Agreement only for the purpose of arriving at the compromise herein. Each Party expressly reserves its right to advocate, in other current and future proceedings, or in the event that this Agreement is rejected by the Commission, positions, principles, assumptions, arguments and methodologies which may be different than those underlying this Agreement.

F. Non-Waiver

It is understood and agreed that no failure or delay by any Party hereto in exercising any right, power or privilege hereunder shall operate as a waiver hereof, nor shall any single or partial exercise thereof preclude any other or future exercise thereof or the exercise of any other right, power or privilege.

G. Counterparts

This document may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

H. Governing Law

This Agreement shall be interpreted, governed and construed under the laws of the State of California, including Commission decisions, orders and rulings, as if executed and to be performed wholly within the State of California.

I. Entire Agreement

This Agreement and all other agreements, exhibits, and schedules referred to in this Agreement constitute(s) the final, complete, and exclusive statement of the terms of the Agreement among the Parties pertaining to the subject matter of this Agreement and supersedes all prior and contemporaneous understandings or agreements of the Parties. This Agreement may not be contradicted by evidence of any prior or contemporaneous statements or agreements. No Party has been induced to enter into this Agreement by, nor is any party relying on, any representation, understanding, agreement, commitment or warranty outside those expressly set forth in this Agreement.

J. Captions and Paragraph Headings

Captions and paragraph headings used herein are for convenience only and are not a part of this Agreement and shall not be used in construing it.

K. Execution

This Agreement may be executed in counterparts by the Parties with the same effect as if all the Parties had signed one and the same document. All such counterparts shall be deemed to be an original and shall together constitute one and the same Agreement.

SAN DIEGO GAS & ELECTRIC COMPANY
SOUTHERN CALIFORNIA GAS COMPANY

By: _____ Date: 9/10/15
Lee Schavrien
Chief Administrative Officer
San Diego Gas & Electric Company
Southern California Gas Company

JOINT MINORITY PARTIES

By: Faith Bautista Date: 9/4/2015
Faith Bautista
President and Chief Executive Officer
National Asian American Coalition
President, National Diversity Coalition

SETTLEMENT AGREEMENT AMONG
SAN DIEGO GAS & ELECTRIC COMPANY (SDG&E),
SOUTHERN CALIFORNIA GAS COMPANY (SOCALGAS),
THE UTILITY REFORM NETWORK (TURN), AND
UTILITY CONSUMERS' ACTION NETWORK (UCAN)

SDG&E, SoCalGas, TURN, and UCAN (collectively, the Parties), hereby reach a settlement resolving all issues as raised and litigated in the Test Year 2016 consolidated General Rate Case proceeding, A.14-11-003 and A.14-11-004 (Test Year 2016 GRC), with the exception of the Income Tax – Repair Allowance issue noted below.

Moreover, TURN and UCAN agree to join, as signatories, the settlement agreements reached among SDG&E, SoCalGas, and the Office of Ratepayer Advocates (ORA) regarding the Test Year 2016 revenue requirement and Post Test Year issues for 2017 and 2018, the "Settlement Agreement Regarding Southern California Gas Company's Test Year 2016 General Rate Case Revenue Requirement, Including Attrition Years 2017 and 2018" and the "Settlement Agreement Regarding San Diego Gas & Electric Company's Test Year 2016 General Rate Case Revenue Requirement, Including Attrition Years 2017 and 2018" (collectively, the "TY 2016 Settlement Agreements").

This Agreement will be effective upon California Public Utilities Commission (Commission) approval, through December 31, 2018 or December 31, 2019, should the Commission adopt a three-year attrition period. This condition does not constitute TURN's or UCAN's support for, or opposition to, the three-year attrition proposal.

Based on extensive good faith negotiations by Parties, in furtherance of resolving contested issues raised in this GRC, Parties execute this Settlement Agreement (Agreement), and agree to the following:

I. TERMS OF SETTLEMENT

A. Applicable to SoCalGas and SDG&E

- **Test Year 2016 revenue requirement and 2017-18 Post Test Year issues:** The settlement terms reached among SDG&E, SoCalGas and ORA address the full range of issues related to revenue requirement for test year 2016 and the 2017 and 2018 attrition years. (See the Joint Settlement Comparison Exhibit attached as an Appendix to the TY 2016 Settlement Agreement for each utility). SDG&E, SoCalGas and ORA have each represented that in reaching these proposed terms, they considered and incorporated the positions taken in testimony sponsored by TURN and UCAN to the extent those positions were different from and additive to those put forward in ORA's testimony. TURN and UCAN have reviewed the proposed overall revenue requirement for 2016, 2017, and 2018, and agree that the proposed amount for each of these years is reasonable in light of the record, including the testimony sponsored by TURN and UCAN. Therefore, the overall revenue requirements set forth in the TY 2016 Settlement Agreements should be deemed incorporated in this agreement as if fully set forth herein.

- **Transmission/Distribution Integrity Management Programs (TIMP/DIMP):** Each utility will continue to maintain separate two-way balancing accounts for their TIMP and their DIMP expenditures. The advice letter process for recovery of any TIMP or DIMP undercollections will be limited to undercollection amounts up to 35% of the 2016 GRC cycle total revenue requirement for that program and will require a Tier 3 advice letter. Any amounts above the 35% will be subject to a separate application procedure.

- **Income Tax – Repair Allowance:**
  All issues associated with the income tax – repair allowance will be litigated separately from this Settlement, based on the existing evidentiary record and briefs to be submitted by interested parties.

B. Applicable to SoCalGas only

- **Storage Integrity Management Program (SIMP)**: SoCalGas will establish a two-way balancing account for SIMP expenditures. The advice letter process for recovery of any undercollections will be limited to undercollection amounts up to 35% of the 2016 GRC cycle total SIMP revenue requirement and will require a Tier 3 advice letter. Any amounts above the 35% will be subject to a separate application procedure.

C. Applicable to SDG&E only

- **Service Establishment Charges:** SDG&E's Service Establishment Charge will be set at $5.85 for all customers.

- **Branch Offices:** The settling parties agree that SDG&E may file a separate application to seek closure of any currently existing branch offices during the 2016 GRC cycle.

- **Rate Stabilization:** Rates for SDG&E's customers will be adjusted on January 1, 2016, to reflect roll-off of the General Rate Case Memorandum Account balances associated with SDG&E's 2012 GRC Phase 1, irrespective of the timing of a final decision in this GRC.

- **Cash Working Capital/Manzanita Project:** SDG&E's rate recovery of any costs associated with the Manzanita wind project and transmission interconnection for that project is limited to the amount received for the return on cash working capital for Preliminary Surveys and Investigations in this 2016 GRC cycle.[3] SDG&E agrees not to seek rate recovery of any costs associated with the project in any future CPUC or FERC rate case.

- **Study of DG Impacts on Circuit Peak Loads:** Prior to the filing of its next GRC application, SDG&E will perform and present a detailed and appropriate study of

DG impacts on circuit peak loads, based on actual data concerning the impact of DG on specific circuits. At a minimum, the study will seek to aggregate circuits with similar load profiles to better estimate the potential of DG to reduce circuit peaks and distribution expenditures in future GRCs.

[3] The forecast for Preliminary Surveys and Investigations for the 2016 test year is based on 2013 recorded data that includes $3.5 million for the Manzanita Wind Project. Ex. 238 (SDG&E response to TURN-12, question 3).

II. GENERAL PROVISIONS AND RESERVATIONS

In consideration of the mutual obligations, covenants and conditions contained herein, the Parties agree to all of the above terms and conditions as a complete and final resolution of all issues between them in this proceeding. The Parties, by signing this Agreement, acknowledge that they pledge support for Commission approval and subsequent implementation of all the provisions of this Agreement. The Parties agree to perform diligently and in good faith all actions required or implied hereunder, including the execution of any other documents required to effectuate the terms of this Agreement, and the preparation of exhibits for, and presentation of witnesses at any required hearings to obtain the approval and adoption of this Agreement by the Commission. The Parties will contest in this proceeding or in any other forum, or in any manner before this Commission, the recommendations contained in this Agreement.

A. Compromise of Disputed Claims

The Parties agree that this Agreement represents a compromise of their respective positions in this proceeding. No individual term of this Agreement is assented to by any Party, except in consideration of the other Parties' assent to all other terms.

B. Regulatory Approval

Parties acknowledge that the positions expressed in this Agreement were reached after consideration of all positions advanced in all the testimony sponsored in the proceeding by all Parties and declare and mutually agree that the terms and conditions herein are reasonable, consistent with the law, and in the public interest. Accordingly, the Parties shall use their best efforts to obtain Commission approval of this Agreement and shall jointly request that the Commission adopt this Agreement in its entirety and without modification. The terms and conditions of this Agreement are contingent upon Commission approval of this Agreement and the TY 2016 Settlement Agreements.

C. Incorporation of Complete Agreement

This Agreement embodies the entire understanding and agreement of the Parties with respect to the matters described herein, and, except as described herein, supersedes and cancels any and all prior oral or written agreements, principles, negotiations, statements, representations or understandings among the Parties. This Agreement is to be treated as a complete package and not as a collection of separate agreements on discrete issues. To accommodate the interests related to various issues, the Parties acknowledge that changes, concessions or compromises by

one or more Parties in one section of this Agreement could result in changes, concessions or compromises by one or more Parties in other sections of this Agreement. Consequently, the Parties agree to oppose any modification of this Agreement not agreed to by all Parties. Any Party signing this Agreement may withdraw from this Agreement if the Commission modifies, deletes from, or adds to the disposition of the matters settled herein. However, the Parties agree to negotiate in good faith with regard to any Commission-ordered changes, in order to restore the balance of benefits and burdens, and to exercise the right to withdraw on if such negotiations are unsuccessful.

D. Modification of Agreement

The terms and conditions of this Agreement may only be modified in writing subscribed to by the Parties.

E. Non-Precedential

This Agreement represents a compromise between the Parties, consistent with Rule 12.5 of the Commission's Rules of Practice and Procedure, and should not be considered precedent in any future proceeding before this Commission. The Parties have assented to the terms of this Agreement only for the purpose of arriving at the compromise herein. Each Party expressly reserves its right to advocate, in other current and future proceedings, or in the event that this Agreement is rejected by the Commission, positions, principles, assumptions, arguments and methodologies which may be different than those underlying this Agreement.

F. Non-Waiver

It is understood and agreed that no failure or delay by any Party hereto in exercising any right, power or privilege hereunder shall operate as a waiver hereof, nor shall any single or partial exercise thereof preclude any other or future exercise thereof or the exercise of any other right, power or privilege.

G. Counterparts

This document may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

H. Governing Law

This Agreement shall be interpreted, governed and construed under the laws of the State of California, including Commission decisions, orders and rulings, as if executed and to be performed wholly within the State of California.

I. Entire Agreement

This Agreement and all other agreements, exhibits, and schedules referred to in this Agreement constitute(s) the final, complete, and exclusive statement of the terms of the Agreement among the Parties pertaining to the subject matter of this Agreement and supersedes all prior and contemporaneous understandings or agreements of the Parties. This Agreement may not be contradicted by evidence of any prior or contemporaneous statements or agreements. No Party has been induced to enter into this Agreement by, nor is any party relying on, any representation, understanding, agreement, commitment or warranty outside those expressly set forth in this Agreement.

J. Captions and Paragraph Headings

Captions and paragraph headings used herein are for convenience only and are not a part of this Agreement and shall not be used in construing it.

K. Execution

This Agreement may be executed in counterparts by the Parties with the same effect as if all the Parties had signed one and the same document. All such counterparts shall be deemed to be an original and shall together constitute one and the same Agreement.

III. SIGNATURES

Agreed to and signed by

Lee Schavrien on behalf of
San Diego Gas & Electric Company,
Southern California Gas Company

9-10-15
Date

Donald Kelly on behalf of
Utility Consumers' Action Network

9/9/15
Date

Robert Finkelstein on behalf of
The Utility Reform Network

9/9/15
Date