



Decision _____

FILED
8-30-16
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BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

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)

**INTERVENOR COMPENSATION CLAIM
OF THE UTILITY REFORM NETWORK AND
DECISION ON INTERVENOR COMPENSATION CLAIM
OF THE UTILITY REFORM NETWORK**

Intervenor: The Utility Reform Network	For contribution to Decision (D.) 16-06-054
Claimed: \$ 468,348.86	Awarded: \$
Assigned Commissioner: Michael Picker	Assigned ALJ: John Wong and Rafael Lirag
I hereby certify that the information I have set forth in Parts I, II, and III of this Claim is true to my best knowledge, information and belief. I further certify that, in conformance with the Rules of Practice and Procedure, this Claim has been served this day upon all required persons (as set forth in the Certificate of Service attached as Attachment 1).	
Signature:	/s/
Date: 8/30/16	Printed Name: Robert Finkelstein

PART I: PROCEDURAL ISSUES (to be completed by Intervenor except where indicated)

A. Brief description of Decision:	Decision (D.) 16-06-054 resolved the test year 2016 general rate cases for Southern California Gas Company (SCG) and San Diego Gas & Electric Company (SDG&E). Most of the disputed issues were resolved through proposed settlements supported by a wide range of parties, including TURN. The decision also resolved two income tax related issues, one of which had been explicitly omitted from the proposed settlements and involved ratemaking treatment of changes in repairs deductions. The decision adopted a 2016 revenue requirement for each utility representing the reasonable costs of providing safe and reliable
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	utility service to their customers in that year. The decision also adopted post-test year increases for 2017 and 2018.
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B. Intervenor must satisfy intervenor compensation requirements set forth in Pub. Util. Code §§ 1801-1812:

	Intervenor	CPUC Verified
Timely filing of notice of intent to claim compensation (NOI) (§ 1804(a)):		
1. Date of Prehearing Conference (PHC):	1/8/15	
2. Other specified date for NOI:		
3. Date NOI filed:	2/5/15	
4. Was the NOI timely filed?		
Showing of customer or customer-related status (§ 1802(b)):		
5. Based on ALJ ruling issued in proceeding number:	Made as part of NOI filed here, citing materials submitted in A.10-11-015 (SCE 2012 GRC)	
6. Date of ALJ ruling:	See Part I comment, below	
7. Based on another CPUC determination (specify):		
8. Has the Intervenor demonstrated customer or customer-related status?		
Showing of “significant financial hardship” (§ 1802(g)):		
9. Based on ALJ ruling issued in proceeding number:	R.14-05-001, as cited in NOI here	
10. Date of ALJ ruling:	9/5/14	
11. Based on another CPUC determination (specify):		
12. Has the Intervenor demonstrated significant financial hardship?		
Timely request for compensation (§ 1804(c)):		
13. Identify Final Decision:	D.16-06-054	
14. Date of issuance of Final Order or Decision:	7/1/16	
15. File date of compensation request:	8/30/16	
16. Was the request for compensation timely?		

C. Additional Comments on Part I (use line reference # as appropriate):

#	Intervenor’s Comment(s)	CPUC Discussion
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4, 8, 12	TURN did not receive an affirmative ruling on its Notice of Intent in this proceeding, consistent with the explanation in the Commission’s Intervenor Compensation guide (p. 12) that such rulings may not issue absent a request for a finding of “significant financial hardship,” a deficiency in the NOI, or when the ALJ desires to provide guidance.	
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PART II: SUBSTANTIAL CONTRIBUTION (to be completed by Intervenor except where indicated)

A. Did the Intervenor substantially contribute to the final decision (see § 1802(i), § 1803(a), and D.98-04-059). (For each contribution, support with specific reference to the record.)

Intervenor’s Claimed Contribution(s)	Specific References to Intervenor’s Claimed Contribution(s)	CPUC Discussion
<p>Overview: This GRC proceeding covered an array of issues associated with the Sempra Utilities’ gas and electric utility service. TURN sponsored testimony from four witnesses on a wide variety of those issues.¹ As described in more detail below, TURN’s efforts resulted in a substantial contribution on the issues addressed in TURN-sponsored testimony.</p> <p>With one notable exception, the disputed issues addressed in TURN’s testimony were resolved through a proposed settlement that the Commission adopted in D.16-06-054. The proposed settlement was presented with five distinct but intertwined agreements, each of which was designated as a separate “attachment” incorporated into the settlement. The adopted resolution of revenue requirement issues relies on Attachment 1, which included the Settlement Agreement itself, as well as a breakdown of the settlement amounts by functional area (Exhibit A in the appendix).</p> <p>TURN acknowledges that this is a different approach to identifying our substantial contribution to the Commission’s decision, but submits that it makes sense under the circumstances. TURN is reasonably confident that anyone who played an active role in this proceeding would agree that TURN’s substantial contributions were apparent</p>	<p>Attachment 1 to the Settlement Agreement</p> <p>The appendix in Attachment 1 refers only to the litigation positions of the utility and ORA, and the adopted outcome. This approach sufficed for purposes of providing the Commission with the information it needed to assess the reasonableness of the proposed settlement. However, it means that the material supporting the proposed settlement does not refer to the position of TURN or any other intervenor in describing the proposed outcome in terms of amounts authorized for each functional area. The agreement specifies that the utility and ORA “considered and incorporated the positions taken in testimony sponsored by TURN and UCAN to the extent these positions were different from and additive to those put forward in ORA’s testimony.” (Attachment 5, Sec. I.A.) The decision acknowledges each of these elements of the settlement agreements. (Sections 4.1.5 (for SDG&E) and 4.2.5 (for SCG)).</p>	

¹ TURN also worked closely with Utility Consumers’ Action Network (UCAN) to broaden our issue coverage despite devoting fewer resources to this GRC than is typically the case.

<p>throughout, even if they are not called out explicitly in the settlement agreement documentation. The Commission should have no trouble determining that TURN’s substantial contribution on the wide array of issues addressed in this GRC warrants the requested award of compensation.</p>	<p>Under these circumstances, TURN describes its substantial contributions in three different ways. For TURN recommendations that included a revenue requirement adjustment subsumed in the adopted settlements, TURN will cite its testimony and the relevant section of Attachment 1 of each settlement agreement, and (where addressed in the final decision) the relevant section of the final decision. For TURN’s non-revenue requirement recommendations incorporated in the settlements, TURN will cite its testimony and Attachment 5 of the settlement agreements. Finally, for the income tax issue that was litigated and decided on its merits in D.16-06-054, TURN will cite its testimony, briefs, and the final decision.</p>	
<p>1. Overall outcome –The settlement agreement for SDG&E, as further modified in the final decision, produced a test year 2016 revenue requirement of \$1.791 billion, or \$104 million less than the amount in SDG&E’s update testimony.</p> <p>The settlement agreement for SoCalGas, as further modified in the final decision, produced a test year 2016 revenue requirement of \$2.204 billion, or \$127 million less than the amount in SCG’s update testimony.</p> <p>TURN’s revenue requirement recommendations, to the extent they were incorporated into the amounts in the appendix to Attachment 1, contributed materially to these reductions for the test year 2016 revenue requirements.</p>	<p>D.16-06-054, pp. 3-4.</p>	
<p>2. Distributed Generation Impact Study: TURN recommended that SDG&E perform a detailed and appropriate study of Distributed Generation (DG) impacts on circuit peak loads, to better estimate the potential for DG resources to reduce circuit peaks and thereby avoid or defer future distribution capital investments.</p> <p>The parties agreed that SDG&E will perform and present a study of the distributed generation impacts on circuit peak loads prior to the filing of its next</p>	<p>Ex. TURN-409 (Direct Testimony of Eric Borden – Reformatted Version).</p> <p>SDG&E Settlement Agreement, Attachment 5.</p> <p>D.16-06-054, p. 89 and FOF 35.</p>	

GRC application.		
<p>3. Gas Distribution O&M – Monitoring and Control: TURN proposed a forecast of \$2.146 million per year (a reduction of approximately \$2.7 million from the utility’s proposal), largely based on normalizing a non-recurring expense. The SCG Settlement covered this cost category, and the proposed reduction was subsumed in the overall revenue requirement.</p>	<p>Ex. TURN-402 (Direct Testimony of John Sugar), pp. 29-30.</p> <p>SCG Settlement, Attachment 1, SCG Settlement Comparison Exhibit, pp. 6, 45 and 263.</p>	
<p>4. Gas Distribution Capital – Main Replacements and DREAMS Program: TURN proposed reducing the forecasted amounts for 2014-16 to use the Main Replacement unit costs for the very similar work performed in the DREAMS program, and to capture the efficiency that should be achieved due to the interrelated nature of the traditional Main Replacements and the newer DREAMS program. The SCG Settlement covered this cost category, and the proposed reduction was subsumed in the overall revenue requirement.</p>	<p>Ex. TURN-402 (Direct Testimony of John Sugar), pp. 31-39.</p> <p>SCG Settlement, Attachment 1, SCG Settlement Comparison Exhibit, pp. 10-11, 56 and 272-3.</p>	
<p>5. Compensation Expenses – Short-term and Long-term Incentive Compensation: TURN proposed reducing funding for short-term incentive payments to around 40% of the amount requested by the utilities (reductions of approximately \$29 million for SCG, \$30 million for SDG&E, and \$4 million for corporate center). TURN also proposed \$0 in ratepayer funding for long-term incentive costs.</p> <p>The SCG and SDG&E Settlements covered these cost categories, and the proposed reduction was subsumed in the overall revenue requirement.</p>	<p>Ex. TURN-402 (Direct Testimony of John Sugar), pp. 1-23.</p> <p>SCG Settlement, Attachment 1, SCG Settlement Comparison Exhibit, pp. 10, 56-57, and 272-273.</p> <p>SDG&E Settlement, Attachment 1, SDG&E Settlement Comparison Exhibit, pp. 12-13, 235-236, and 322.</p>	
<p>6. Support Services – O&M Costs – Fleet Services: TURN recommended reductions to the four components of fleet ownership costs for both SCG and SDG&E based on a six-year average plus further adjustments.</p> <p>The SCG and SDG&E Settlements covered these cost categories, and the proposed reduction was subsumed in the overall revenue requirement.</p>	<p>Ex. TURN-405 (Direct Testimony of Garrick Jones), pp. 2-11.</p> <p>SCG Settlement, Attachment 1, SCG Settlement Comparison Exhibit, pp. 8 and 267.</p> <p>SDG&E Settlement, Attachment 1, SDG&E Settlement Comparison Exhibit, pp. 11, 186-189 and 319.</p>	
<p>7. Support Services – Real Estate – Gas Company Tower Rents: TURN proposed a reduction to the Gas Company Tower rent amount</p>	<p>Ex. TURN-406 (Direct Testimony of Garrick Jones -- Confidential), pp. 11-</p>	

<p>included in SCG’s forecast for shared real estate expenses, based on a confidential provision in the utility’s lease agreement.</p> <p>The SCG Settlement covered this cost category, and the proposed reduction was subsumed in the overall revenue requirement.</p>	<p>15.</p> <p>SCG Settlement, Attachment 1, SCG Settlement Comparison Exhibit, pp. 8-9, 165, and 268.</p>	
<p>8. Compensation Expenses – “Other Benefit Program” Expenses: TURN proposed reductions to the forecasts for the variety of activities, including Special Events, included in the Other Benefit Program category, based on use of a six-year average, with further adjustments to achieve consistency with outcomes adopted in the Sempra Utilities test year 2012 GRC (D.13-05-010).</p> <p>The SCG and SDG&E Settlements covered these cost categories, and the proposed reduction was subsumed in the overall revenue requirement.</p>	<p>Ex. TURN-405 (Direct Testimony of Garrick Jones), pp. 14-17.</p> <p>SCG Settlement, Attachment 1, SCG Settlement Comparison Exhibit, pp. 10, 211 and 270.</p> <p>SDG&E Settlement, Attachment 1, SDG&E Settlement Comparison Exhibit, pp. 12-13, and 322.</p>	
<p>9. Corporate Center Cost Allocation: TURN proposed revisions to the multifactor basic allocation used to allocate costs that cannot be directly assigned to SDG&E, SCG, and unregulated activities. TURN also corrected the calculation for purposes of assigning to shareholders 50% of the expense for Directors and Officers (D&O) insurance, and addressed the allocation of costs of governmental programs and the corporate responsibility report.</p> <p>The SCG and SDG&E Settlements covered these cost categories, and the proposed reduction was subsumed in the overall revenue requirement.</p>	<p>Ex. TURN-400 (Direct Testimony of William Marcus), pp. 6-12.</p> <p>SCG Settlement, Attachment 1, SCG Settlement Comparison Exhibit, pp. 10, 181-182 and 271.</p> <p>SDG&E Settlement, Attachment 1, SDG&E Settlement Comparison Exhibit, pp. 13, 247, and 323.</p>	
<p>10. Taxes -- Repairs Deduction: TURN challenged SCG’s and SDG&E’s tax treatment for their repair costs for 2012, 2013 and 2014 in relation to the forecast tax expense for 2016. TURN argued that the utilities’ treatment resulted in its ratepayers bearing extra tax expense in 2016 and continuing for decades into the future. TURN argued that SDG&E and SCG should have informed the Commission of the change in tax treatment, and that its recommendation was not retroactive ratemaking because it had an entirely prospective impact.</p> <p>Regarding repairs deduction issues, the Commission agreed with TURN's recommendation and the</p>	<p>Ex. TURN-400 (Direct Testimony of William Marcus), pp. 12-28.</p> <p>Opening Brief of TURN, UCAN and SDCAN.</p> <p>Reply Brief of TURN, UCAN and SDCAN.</p>	

<p>arguments presented in support of that recommendation and in opposition to the Sempra Utilities' claims. Instead of adopting TURN's proposed remedy, the Commission instead adopted an alternative approach that calculated a rate base reduction of \$75 million for SDG&E and \$60 million for SoCalGas, resulting in revenue requirement reductions of \$9.4 million and \$7.4 million, respectively.</p>	<p>D.16-06-054, §6.13.2.2.5.2 (pp. 194-195).</p>	
<p>11. Rate Base – Cash Working Capital – Balance Sheet Items:</p> <p>TURN's testimony challenged SDG&E's inclusion of prepayments of property taxes in its cash working capital calculations. SDG&E's rebuttal testimony did not oppose the \$3.4 million adjustment to rate base.</p> <p>TURN's testimony challenged the Sempra Utilities' inclusion of pre-CWIP project costs (preliminary surveys and investigations) in rate base, particularly for the Manzanita wind project that SDG&E planned to sell. The proposed settlement limited rate recovery associated with the Manzanita project to the return on cash working capital for these costs in this GRC cycle.</p>	<p>Ex. TURN-400 (Direct Testimony of William Marcus), pp. 31-32.</p> <p>Ex. SDG&E-236 (Rebuttal Testimony of Jack Lewis), p. JSL-2.</p> <p>D.16-06-054, pp. 218-219, citing Attachment 5 to the SDG&E Settlement.</p>	
<p>12. Rate Base – Cash Working Capital: TURN challenged the Sempra Utilities' calculation of lag days based on the increased lag in payments to suppliers and federal income tax lag.</p> <p>The SCG and SDG&E Settlements covered these cost categories, and the proposed reduction was subsumed in the overall revenue requirement.</p>	<p>Ex. TURN-400 (Direct Testimony of William Marcus), pp. 32-35.</p> <p>SCG Settlement, Attachment 1, SCG Settlement Comparison Exhibit, pp. 12, 232 and 275.</p> <p>SDG&E Settlement, Attachment 1, SDG&E Settlement Comparison Exhibit, pp. 13, 280 and 323.</p>	
<p>13. Rate Base – Cash Working Capital – Commodity Cost Unbundling: TURN challenged the Sempra Utilities unbundling of commodity costs between electric and gas operations, and between electric distribution and generation functions (for SDG&E), and between distribution and sales (for SoCalGas).</p> <p>In their rebuttal testimony, the Sempra Utilities agreed to unbundling modifications consistent with those proposed in TURN's testimony.</p>	<p>Ex. TURN-400 (Direct Testimony of William Marcus), pp. 35-38.</p> <p>Ex. SDG&E-236 (Rebuttal Testimony of Jack Lewis), p. JSL-2</p> <p>Ex. SCG-243 (Rebuttal Testimony of Michael Foster), p. MWF-16</p>	
<p>14. Rate Base -- Customer Deposits: TURN recommended that a five-year average of customer deposits be removed from rate base for each utility.</p>	<p>Ex. TURN-400 (Direct Testimony of William Marcus), pp. 38-44.</p>	

<p>In the alternative, TURN supported application of the outcome from the recent PG&E GRC, where deposits were treated as an element of long-term debt with a lower interest rate than remaining debt.</p> <p>The SCG and SDG&E Settlements covered these cost categories, and the proposed reduction was subsumed in the overall revenue requirement.</p>	<p>SCG Settlement, Attachment 1, SCG Settlement Comparison Exhibit, pp. 12, 232 and 275.</p> <p>SDG&E Settlement, Attachment 1, SDG&E Settlement Comparison Exhibit, pp. 13, 280 and 323.</p>	
<p>15. Base Year Accounting Adjustments: TURN proposed a number of adjustments to remove from the authorized revenue requirement costs forecasted for clothing and gear branded with each utility’s name and logo, tickets to sporting events, organizational dues and sponsorships.</p> <p>The SCG and SDG&E Settlements covered these cost categories as they arose throughout various areas of the utilities’ testimonies. The Commission addressed these costs in the Customer Services section of the discussion of SDG&E’s case. Rather than list each place where these adjustments might appear, TURN cites the Customer Services section of the decision and submits that TURN’s proposed reduction was subsumed in the overall revenue requirement.</p>	<p>Ex. TURN-400 (Direct Testimony of William Marcus), pp. 44-49.</p> <p>D.16-06-054, pp. 131-132 (Section 6.8.1.5)</p>	
<p>16. Third Post Test-year in GRC Cycle: TURN joined comments opposing the separate settlement between ORA and SDG&E, and ORA and SCG, seeking a third post-test year in this GRC cycle. The Commission rejected the settlement here due to the intervening outcome adopted in D.16-06-005 (in R.13-11-006).</p>	<p>Joint Comments of TURN and UCAN on PTYR Settlement, October 12, 2015.</p> <p>D.16-06-054, pp. 227-228, and COL 59.</p>	
<p>17. Advice Letters: SoCalGas and SDG&E separately filed advice letters in late 2015 seeking a memorandum account to track costs associated with restoring service to affected customers in the event of storm-related outages associated with El Nino. TURN protested the advice letters on the basis that the costs of such service restoration are already covered by the authorized GRC revenue requirement, and the requested relief runs afoul of the then-pending proposed settlements. The Sempra Utilities withdrew their advice letters.</p> <p>After D.16-06-054 issued, SoCalGas and SDG&E separately filed advice letters seeking to implement the Tax Memorandum Account called for in the decision. TURN protested the advice letters based on their seeking cost tracking in excess of what was described in the decision. In their replies to the</p>	<p>SoCalGas Advice Letter 4906</p> <p>SDG&E Advice Letter 2833-E/2422-G</p> <p>TURN Protest to SDG&E (1/6/16) TURN/SCGC Protest to SCG (1/6/16)</p> <p>SoCalGas Advice Letter 4994</p> <p>SDG&E Advice Letter 2928-E/2496-G</p> <p>TURN Protest to SDG&E (8/11/16) TURN/SCGC Protest to SCG (8/11/16)</p>	

protest, the utilities modified their proposal to address TURN's protest.		
18. Procedural Matters: In addition to the substantive outcomes representing TURN's substantial contribution, TURN's participation made substantial contributions on several procedural matters. For example, at the outset TURN filed a motion seeking establishment of a memorandum account to track the income tax differences associated with the changes for the accounting of repair deductions. As a result of the motion being granted, the 2015 repair deduction benefits were captured for ratepayers.	TURN Motion for Memorandum Accounts, 12/18/14 D.16-06-054, p. 7 and Finding of Fact 1.	

B. Duplication of Effort (§ 1801.3(f) and § 1802.5):

	Intervenor's Assertion	CPUC Discussion
a. Was the Office of Ratepayer Advocates (ORA) a party to the proceeding?²	Yes	
b. Were there other parties to the proceeding with positions similar to yours?	Yes	
c. If so, provide name of other parties: Utility Consumers' Action Network (UCAN), San Diego Consumers' Action Network (SDCAN), Joint Minority Parties (JMP)		
d. Intervenor's claim of non-duplication: TURN's work in a GRC is typically coordinated with other like-minded groups. Here, those coordination efforts were even more pronounced than usual. From the outset of this GRC, TURN was aware that it would have fewer attorneys and witnesses working on the proceeding, so effective coordination would play a greater role than usual in enabling TURN to maximize coverage of issues for ratepayer representatives. Our time records include a number of entries (all of those coded as "coord" and also embedded in some of those coded "GP") for efforts devoted to communicating with ORA and the other intervenors about matters such as procedural strategies and issue area allocation. As is our regular practice in GRC-type proceedings, TURN closely coordinated with ORA from the earliest stages of the GRC in order to avoid and minimize duplication. Avoiding duplication entirely with ORA is nearly impossible (since the staff seeks to address nearly all issue areas covered by the utility application). Therefore the coordination effort with ORA aims to minimize duplication, and to ensure that where such duplication occurs TURN's witnesses are presenting distinct and unique		

² The Division of Ratepayer Advocates was renamed the Office of Ratepayer Advocates effective September 26, 2013, pursuant to Senate Bill No. 96 (Budget Act of 2013: public resources), which was approved by the Governor on September 26, 2013.

<p>arguments in support of the common or overlapping recommendations.</p> <p>TURN worked particularly closely with UCAN throughout the course of the proceeding. From the earliest stages of the proceeding, TURN and UCAN agreed to rely upon each other to cover identified issue areas that applied to both utilities. For example, UCAN took the lead on post-test year ratemaking for 2017 and 2018, while TURN took the lead on the tax issues involving the repairs deduction. Again, this minimized the risk that TURN and UCAN would overlap with their showings. Similarly, TURN played the lead role in briefing the repairs deduction issue as a matter to be resolved outside of the proposed settlement, with UCAN and SDCAN playing important consulting and reviewing roles that ensured they had input and helped improve the arguments, but with devotion of far smaller numbers of hours than TURN devoted to the briefs.</p> <p>In sum, the Commission should find that TURN's participation was efficiently coordinated with the participation of other intervenors wherever possible, so as to avoid undue duplication and to ensure that any such duplication served to supplement, complement, or contribute to the showing of the other intervenor. And consistent with such a finding, the Commission should determine that all of TURN's work is compensable consistent with the conditions set forth in Section 1802.5.</p>	
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C. Additional Comments on Part II (use line reference # or letter as appropriate):

#	Intervenor's Comment	CPUC Discussion

PART III: REASONABLENESS OF REQUESTED COMPENSATION (to be completed by Intervenor except where indicated)

A. General Claim of Reasonableness (§ 1801 and § 1806):

<p>a. Intervenor's claim of cost reasonableness:</p> <p>TURN's request for intervenor compensation seeks an award of approximately \$470,000 million as the reasonable cost of our participation in the proceeding. While this is a substantial amount, it is relatively small for TURN's work in a major energy utility's GRC. For example, in the SCE test year 2015 GRC, TURN requested and was awarded more than three times that amount. In light of the scope and quality of TURN's work, and the benefits achieved through TURN's participation in the proceeding, the Commission should have little trouble concluding that the amount requested here is reasonable.</p> <p>The requested compensation amount is a small fraction of the savings directly and indirectly attributable to TURN's work. As noted in the substantial contribution section, the overall revenue requirement settlement considered and incorporated the proposals made in TURN testimony. Therefore, TURN can take some credit</p>	<p style="text-align: center;"><u>CPUC Discussion</u></p>
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for the overall revenue requirement reduction of \$104 million for SDG&E and \$127 million for SCG in each utility's test year 2016 revenue requirement (comparing the adopted amount to the litigation position of each utility). Even clearer is the benefit to each utility's ratepayers of the adopted outcome of the repairs deduction issue, with over \$9 million of annual savings for SDG&E customers and \$7 million for SCG customers for several decades to come. TURN's requested compensation is a small fraction of these amounts.

In sum, the Commission should conclude that TURN's overall request is reasonable, particularly in light of the substantial benefits to SCG and SDG&E ratepayers that were attributable to TURN's participation in the case.

b. Reasonableness of hours claimed:

TURN's hours claimed in this GRC request for compensation is substantially lower than was the case in other recent GRCs. This is a product of several factors. TURN approached the GRC knowing it would make a scaled-down presentation (with fewer attorneys and a reduced commitment of outside expert witnesses). The fact that the parties were able to achieve a settlement of nearly all disputed issues prior to filing opening briefs also contributed to the reduced number of hours (although, as explained later, this request still contains a small number of brief-related hours on issues subsumed in the settlement).

Within the more limited scope resulting from the more limited resources devoted to this GRC, TURN's attorneys and consultants recorded a substantial number of hours for their work. TURN still addressed a broad array of issues (consistent with that of UCAN and, in this way, tied for second to ORA in terms of breadth of coverage). And in order to make a high quality showing on a broad array of issues, TURN devotes substantial time to all stages of the proceeding and all steps required for effective advocacy. The utilities' applications were supported by thousands of pages of testimony and workpapers, sponsored by dozens of utility witnesses. The final exhibit list indicated more than 400 exhibits. The evidentiary hearings spanned several weeks, with TURN playing a very active role throughout. The post-hearing efforts included the time devoted to settlement discussions and development, and briefing of the repairs deduction issue that was excluded from the settlement. The Proposed Decision also triggered a substantial amount of work, as TURN took a leading role in supporting the outcome on the repairs deduction issue, and in crafting responses from the settling parties when the Proposed Decision included an outcome that was arguably a change to the proposed settlement.

In nearly all cases, TURN's work was tied to one of the numerous substantial contributions described in the preceding section. However, in a few instances TURN has included hours associated with the initial work on issues that TURN ultimately did not pursue in testimony or briefs. The time entries reflect examples such as the Sempra Utilities' proposed funding and activities in the areas of employee training, information technology, and pensions. The Commission should find these hours reasonable and include them in the compensation award. While TURN does not claim to have made a specific substantial contribution on each of these issue areas, the initial investigation into such areas should be recognized as reasonable part of TURN's participation and the overall substantial

contribution to D.16-06-054. In a proceeding with a broad scope of issues such as this one, the Commission should reasonably expect that TURN will initially identify potential disputes that, upon further investigation and analysis, prove to be matters TURN chooses not to pursue further through testimony or briefs. Reasonable amounts of hours devoted to such efforts should be recognized as an appropriate component of an award of compensation, as such efforts are an essential part of TURN's overall participation in the proceeding.³

The number of hours for each TURN representative was reasonable under the circumstances present here, as described below:

TURN Attorneys:

Robert Finkelstein played numerous roles on behalf of TURN in this GRC. He served as TURN's lead and coordinating attorney throughout this proceeding. He was also responsible for nearly all of the issue categories for purposes of testimony review, hearing room work (cross-examination), and settlement discussions or briefing, as required. TURN seeks compensation for approximately 500 of his hours here, or the equivalent of approximately 12-13 weeks of full-time work spread out over the last few months of 2014, the first nine months of 2015, and portions of 2016.

Marcel Hawiger, TURN staff attorney, and Eric Borden, TURN's staff analyst, were responsible for development and presentation of TURN's position regarding the need to reflect distributed generation benefits when assessing the need for electric distribution capacity and investment. TURN seeks compensation for 44.25 hours for Mr. Hawiger, and 60.25 hours for Mr. Borden, the equivalent of 1 to 1.5 weeks of full time work, respectively. TURN's request for compensation also includes just under 20 hours for Hayley Goodson and a few hours for Thomas Long, TURN's Legal Director. Ms. Goodson recorded her limited hours in the earliest stages of the application to assist in TURN's scoping of issues for coverage, and in mid-May 2015 when she stepped in to assist with final review and presentation of TURN's testimony when Mr. Finkelstein was less available due to vacation. Mr. Long's limited hours went to the scoping of TURN's involvement, consultation regarding the settlement negotiations, and review of the Proposed Decision on reporting requirements.

TURN submits that the recorded hours are reasonable, both as described above and as demonstrated in the wide-ranging substantial contribution TURN made in this proceeding. Therefore, TURN seeks compensation for all of the hours recorded by our attorneys and included in this request.

JBS Energy:

JBS Energy once again played an instrumental and essential role in TURN's participation in this GRC, even though they covered a narrower range of issues. Even with the narrower scope, the firm's work was a critical part of TURN's success in this proceeding. The Commission should have little trouble concluding

³ TURN notes that its compensation request in the test year 2015 GRC for SCE included such hours, called out in a very similar way. The Commission awarded compensation for those hours.

that the requested amount of hours and the associated intervenor compensation is a very cost-effective investment for SCG's and SDG&E's ratepayers.

Four members of JBS Energy's staff worked on the Sempra Utilities' GRC on behalf of TURN, with three of them sponsoring testimony. William Marcus's testimony covered issues associated with corporate center cost allocation, cash working capital, other base year accounting adjustments, and the recommendation regarding ratemaking adjustments to income taxes due to the repairs deduction treatment. John Sugar sponsored testimony on gas transmission and distribution spending, with emphasis on the overlapping programs for distribution integration management and the new DREAMS program, and in incentive compensation issues. Garrick Jones sponsored testimony on fleet expenses Gas Company Tower rents, and other benefit program expenses. Greg Ruszovan has highly-developed data analysis, compilation and presentation skills, and played a critical role in developing and performing some of the analysis reflected in the testimony and workpapers sponsored by other JBS Energy firm members. The Commission should find reasonable the requested amounts for the members of JBS Energy.

Pre-Settlement Work on Post-Hearing Brief: As noted earlier, the hours for TURN's representatives include hours associated with initial work on briefs during the period when the post-hearing briefing dates had not yet been changed. As it turned out, the proposed settlements eliminated the need for briefing on all issues other than the repairs deduction issue omitted from the settlement. However, at the close of hearings in July 2015 the procedural schedule called for opening briefs in a relatively few weeks. Mr. Finkelstein (33 hours) and Mr. Hawiger (6 hours) of TURN and Mr. Sugar (28 hours) of JBS Energy each recorded hours that were associated with efforts leading toward drafting a brief, including transcript and other record material review, outlining of arguments, and drafting the initial version of the brief on particular topics.⁴

As Mr. Finkelstein's hourly records attached hereto indicate, TURN's involvement in the settlement efforts dates from early August 2015. TURN, joined by other intervenors including ORA and UCAN, sought a suspension of the briefing schedule by motion filed on August 14, 2015. An e-mail ruling extending the briefing due dates by approximately three weeks issued on August 18, 2015. TURN recorded no further time on brief-related activities for matters covered by the proposed settlement agreements after that date.

The Commission should find that such hours are reasonable for inclusion in the request and in the award of compensation here. TURN acted reasonably at all times based on the information available. So long as the briefing dates set at the close of hearings remained in effect, TURN needed to proceed as if briefs would be required, even if initial settlement discussions were already underway. Once the briefing dates were postponed, TURN ceased work on the briefs, confident that if the settlement discussions failed to reach fruition, the new dates would permit TURN to have enough time to return to and complete the briefs. And once the settlement conference was convened for the proposed settlement (August 28,

⁴ Mr. Finkelstein's time records indicate approximately 35 hours associated with such tasks; Mr. Hawiger's time records indicate approximately 6 hours; and Mr. Sugar's time records indicate approximately 30 hours.

2015), it was clear that the settlement discussions would likely resolve all disputed issues except for the repairs deduction issue, thus eliminating the need to return to the briefing effort that had been underway. TURN submits that it acted reasonably throughout the period of uncertainty regarding whether or not briefs would be required, and limited the number of hours by ceasing all briefing efforts once the briefing schedule was postponed by ALJ ruling.

Furthermore, the Commission should recognize that if it wants intervenors to actively participate in settlement discussions, their participation should not place at risk the ability to recover reasonable amounts of time devoted to initial work on a brief that ends up not being filed because the settlement discussions prove fruitful. If by settling the intervenors effectively lose the ability to receive compensation for such briefing efforts, even though it was entirely reasonable for them to be engaging in those efforts under the circumstances, intervenors will have a disincentive to participate in such settlement efforts. The more appropriate outcome would award intervenors for reasonable hours devoted to such pre-settlement brief development, so long as the intervenor can demonstrate said reasonableness. TURN submits that it has done so here.

Compensation Request Preparation Time: TURN is requesting compensation for 20.5 hours devoted to compensation-related matters, primarily preparation of this request for compensation (20.0 hours). While higher than the number of hours TURN tends to seek for compensation-related matters, this is a reasonable figure in light of the size and complexity of the request for compensation itself. The number of hours devoted to a request for compensation is driven in large part by the number of individuals and daily time entries involved in the substantive work. Here, the scaled-back participation by TURN enabled the request to be prepared with approximately 75-80% of the 25-28 hours typically sought for a GRC request. (See, for example, TURN's compensation requests addressed in D.15-08-023 (PG&E 2014 GRC), D. 13-08-022 (SCE 2012 GRC) and D.14-05-015 (Sempra Utilities 2012 GRC).)

In D.16-04-011 (SCE 2015 GRC), TURN had requested compensation for 27.25 hours for Mr. Finkelstein's work preparing the request for compensation. The Commission reduced that amount by 6.0 hours, stating that "the claim for intervenor compensation is excessive," and that "TURN could have utilized a less expensive attorney to prepare the claim."⁵ D.16-04-011, pp. 26-27. TURN believes the "excessive" label is unsupported, given the similarity between the hours requested in the SCE 2015 GRC and the very similar amounts requested and awarded for compensation request preparation time in previous GRCs. And while it is true that an attorney with a lower billing rate could have prepared the claim, TURN submits that this likely would have led to a far greater number of hours, thus offsetting at least some and perhaps all of the savings that might be

⁵ The Commission also stated that "much of TURN's discussion in Part III did not aid the Commission's understanding of TURN's contributions to the proceeding." In that compensation request the discussion in Part III (as well as Part II, which addresses substantial contribution directly) was modeled on previous requests for compensation in major energy utility GRCs, where the Commission had not noted any such problem with TURN's discussion. Therefore, absent further explanation of what was deemed lacking, TURN is at a loss to understand what was perceived to be deficient in this regard.

achieved. Mr. Finkelstein prepared this request for compensation because his extensive knowledge of nearly all aspects of this proceeding, combined with his experience with GRCs in general, enabled him to prepare the request in a more efficient manner than if it were prepared by one of the other attorneys who would have been required to devote time to getting “up to speed” in order to adequately perform this task. Furthermore, since the Commission awards only 50% of the regular billing rate for compensation-related tasks, Mr. Finkelstein’s compensation efforts already come at a steeply-discounted rate. For these reasons, TURN submits that the number of hours devoted to the compensation request preparation, and the choice of Mr. Finkelstein as the person to prepare the request, were both reasonable and should be compensated in full.

In sum, the Commission should find that the number of hours claimed is fully reasonable in light of the complexity of the issues and TURN’s relative success on the merits.

c. Allocation of hours by issue:

TURN has allocated all of our attorney and consultant time by issue area or activity, as evident on our attached timesheets. The following codes relate to general activities that are part of nearly all CPUC proceedings, such as tasks associated with general participation, procedural matters, and coordination with other parties, as well as the specific substantive issue and activity areas addressed by TURN in this proceeding.

Code	Stands for:
GP	General Participation -- work that is essential to TURN’s participation but would not vary with the number of issues that TURN addresses, for the most part. This code covers matters such as the initial review of the application and testimony, ORA testimony, intervenor testimony, and rebuttal testimony. It also includes the initial inquiry into issues areas that TURN opted not to pursue (such as employee training, information technology, and pension) or ceded to other intervenors taking similar positions (office closure). Here TURN has included discovery-related tasks and other procedural tasks of a more general nature.
GH	General Hearing -- Hearing-related (preparation and participation), but not issue-specific. There are a number of general tasks that fall upon any intervenor actively participating in evidentiary hearings, such as dealing with scheduling and similar issues. In addition, due to the nature of GRC hearings and witness scheduling, TURN’s attorneys spent time in the hearing room waiting for the witness to take the stand or for TURN’s slot in the cross-examination queue to arrive. To the extent possible, TURN’s attorneys used the time in the hearing room to perform other substantive work (such as preparing for the NEXT witness in queue), with the time recorded to the related substantive issue.
Comp Ex	Comparison Exhibit – Preparation of TURN positions for inclusion in Comparison Exhibit; review of draft of exhibit
PD	Proposed Decision -- work on reviewing, analyzing, commenting on, lobbying on, strategizing on the Proposed Decision and revisions thereto. Here the work coded “PD” had elements of settlement work, as much of the

	effort was tied to identifying settling parties' obligation under the settlement agreement to address the PD's proposed modification of matters arguably covered by the settlement. Rather than attempt to discern PD work from "settlement" work in this category, TURN assigned the PD activity code to all such hours.
Proc	Procedural -- Procedural matters such as non-hearing scheduling matters, joint briefing outline, NDA and other confidentiality issues, etc. In this GRC, this code covers TURN's initial motion for a memorandum account to track tax-related revenue requirements.
Coord	Coordination with other parties – meetings, e-mails and phone calls w/ ORA and other intervenors about issue coverage, etc. In this GRC TURN has included tasks associated with meter sets-related discovery that provided material TURN's witness worked to incorporate in the UCAN testimony on customer forecasts for the utilities.
Policy	Substantive work on policy issues, including review of policy and safety/risk assessment testimony and related cross-examination
ACR	Review of the utility responses to Energy Division's DRs, and preparation of comments on their entry into the record, pursuant to the Assigned Commissioner's Ruling of 9/21/15
CC	Corporate Center, including allocation method for corporate center costs, and review of costs subject to that allocation.
CRE	Corporate Real Estate – here largely issues surrounding forecasts for Gas Company Tower rents
CWC	Cash Working Capital and related rate base issues, including treatment of customer deposits as a source of capital
ED	Electric distribution, primarily TURN's analysis of the impact of distributed generation on distribution system capacity and expenditures, and the need for further study on this topic
ENRMA	El Nino Response Memorandum Account – TURN's challenge to the advice letters seeking to establish a memo account for costs arguably already subject to GRC forecasts.
Fleet	Fleet services cost forecasts.
GT&D	Gas transmission and distribution – includes TIMP/DIMP and DREAMS-related issues
HR	Human Resources – review of requests for pensions and benefits, medical costs, workers comp, relocation benefits, etc. In this GRC, TURN's work in this category focused on review of the pension showing and testimony on other benefits.
ICP	Incentive Compensation Plans – includes short- and long-term incentive payment issues
N/L/C	Name/Logo/Charitable Contributions -- Ratemaking treatment of promotional items with utility name or logo, and charitable contributions and organization memberships
PTYR	Review of and preparation of comments on SEU/ORR Settlement on third post-test year
Sett	Participation in negotiation, development of presentation, pleadings and other tasks associated with the proposed settlement agreements adopted in D.16-06-054.
Tax	Tax-related issues, including primarily the repairs deduction issue
Comp	Time devoted to compensation-related pleadings
#	Time entries that cover substantive issue work that cannot easily be identified with a specific activity code. In this proceeding the time entries coded # represent a relatively small portion of the total hours

(approximately 4%). TURN requests compensation for all of the time included in this request for compensation, and therefore does not believe allocation of the time associated with these entries is necessary. However, if such allocation needs to occur, TURN proposes that the Commission allocate these entries in equal 25% shares to the broader issue-specific categories described above that were most likely to have work covered by a # entry (GT&D, ED, Fleet and ICP).

TURN submits that under the circumstances this information should suffice to address the allocation requirement under the Commission’s rules. Should the Commission wish to see additional or different information on this point, TURN requests that the Commission so inform TURN and provide a reasonable opportunity for TURN to supplement this showing accordingly.

B. Specific Claim:*

CLAIMED						CPUC AWARD		
ATTORNEY, EXPERT, AND ADVOCATE FEES								
Item	Year	Hours	Rate \$	Basis for Rate*	Total \$	Hours	Rate \$	Total \$
Robert Finkelstein	2014	17	\$505	D.15-08-023	\$8,585.00			
R. Finkelstein	2015	412.8	\$505	2014 Rate	\$208,186.25			
R. Finkelstein	2016	63.5	\$510	Res. ALJ-329	\$32,385.00			
Marcel Hawiger	2014	1.75	\$410	D.15-08-023	\$717.50			
M. Hawiger	2015	42.5	\$410	2014 Rate	\$17,425.00			
Hayley Goodson	2014	3.25	\$355	D.15-08-023	\$976.25			
H. Goodson	2015	15.75	\$355	2014 Rate	\$5,591.25			
Thomas Long	2014	0.5	\$570	D.15-06-021	\$285.00			
T. Long	2015	0.75	\$570	2014 Rate	\$427.50			
T. Long	2016	0.25	\$575	Res. ALJ-329	\$143.75			
Eric Borden	2015	60.25	\$180	D.16-05-015	\$10,845.00			
William Marcus	2014	9.25	\$265	D.15-08-023	\$2,451.25			
W. Marcus	2015	107.89	\$280	Requested in R.14-07-002	\$30,209.20			
W. Marcus	2016	4.75	\$280	2015 Rate	\$1,330.00			
John Sugar	2014	21.92	\$215	D.15-08-023	\$4,708.50			
J. Sugar	2015	454.33	\$220	Justify here	\$99,952.60			
Garrick Jones	2015	194.8	\$180	D.15-11-019	\$35,064.00			
Greg Ruszovan	2015	10.81	\$215	Requested in R.14-07-002	\$2,322.00			

Subtotal: \$ \$461,607.90						Subtotal: \$		
OTHER FEES								
Describe here what OTHER HOURLY FEES you are Claiming (paralegal, travel **, etc.):								
Item	Year	Hours	Rate \$	Basis for Rate*	Total \$	Hours	Rate	Total \$
Subtotal: \$						Subtotal: \$		
INTERVENOR COMPENSATION CLAIM PREPARATION **								
Item	Year	Hours	Rate \$	Basis for Rate*	Total \$	Hours	Rate	Total \$
R. Finkelstein	2015	0.5	\$252.50	½ of approved 2014 rate	\$126.25			
R. Finkelstein	2016	20.0	\$255.00	½ of requested 2016 rate	\$5,100.00			
Subtotal: \$5,226.25						Subtotal: \$		
COSTS								
#	Item	Detail			Amount	Amount		
	Photocopying	Copies of TURN pleadings for service, exhibits for hearings, and (where applicable) copying charges from consultant billings			\$776.30			
	Postage	Expenses for postage for this proceeding			\$30.54			
	Phone	Charges associated with TURN's work in this proceeding, including costs of conference calls			\$12.81			
	Computerized Research	Computerized research costs, primarily associated with review of Sempra Utilities' rebuttal testimony in preparation for hearings			\$695.06			
Subtotal: \$1,514.71						Subtotal: \$		
TOTAL REQUEST: \$ 468,348.86						TOTAL AWARD: \$		
<p>**We remind all intervenors that Commission staff may audit their records related to the award and that intervenors must make and retain adequate accounting and other documentation to support all claims for intervenor compensation. Intervenor's records should identify specific issues for which it seeks compensation, the actual time spent by each employee or consultant, the applicable hourly rates, fees paid to consultants and any other costs for which compensation was claimed. The records pertaining to an award of compensation shall be retained for at least three years from the date of the final decision making the award.</p> <p>**Travel and Reasonable Claim preparation time typically compensated at ½ of preparer's normal hourly rate</p>								
ATTORNEY INFORMATION								

Attorney	Date Admitted to CA BAR⁶	Member Number	Actions Affecting Eligibility (Yes/No?) If “Yes”, attach explanation
Robert Finkelstein	June 1990	146391	No
Marcel Hawiger	January 1998	194244	No
Hayley Goodson	December 2003	228535	No
Thomas Long	December 1986	124776	No

C. Attachments Documenting Specific Claim and Comments on Part III (Intervenor completes; attachments not attached to final Decision):

Attachment or Comment #	Description/Comment
1	Certificate of Service
2	Attorney Time Sheet Detail
3	Expense Detail
Comment 1	<p>2014, 2015 and 2016 Hourly Rates for All TURN Staff Representatives</p> <p>For 2014 and 2015 hours, TURN has used the hourly rates already approved for work performed in each respective year by TURN’s attorneys and staff analyst (using the 2014 authorized rate for both 2014 hours and 2015 hours, consistent with the 0% COLA for 2015 adopted in Resolution ALJ-308).</p> <p>For 2016 hours, TURN is requesting compensation using the 2015 rates increased by the 2016 COLA of 1.28%, as authorized in Resolution ALJ-329 (rounded to the nearest \$5 increment).</p>
Comment 2	<p>2014, 2015 and 2016 Hourly Rates for JBS Energy</p> <p>For 2014 hours, TURN has used the hourly rates already approved for work performed by members of JBS Energy.</p> <p>For 2015 hours, TURN has used the hourly rate already approved for Garrick Jones. The 2015 rate for William Marcus and Greg Ruszovan are each the subject of a pending request for compensation in R.14-07-002 (filed April 5, 2016). Rather than repeat the justification for the increased rate here, TURN requests that the explanation set forth in that pending request be treated as if it were fully incorporated here, should the decision on this request issue before a decision in R.14-07-002.</p> <p>The 2015 hourly rate for John Sugar of JBS Energy is requested here for the first time. TURN requests an hourly rate of \$220 for work Mr. Sugar performed in 2015. This is the same rate that JBS Energy billed TURN for his work during this period. The Commission awarded compensation to TURN using a \$215 hourly rate for Mr. Sugar’s work in 2014 in D.15-08-023 (in the PG&E test year 2014 GRC, A.12-11-009). If the Commission were to deem the JBS-adopted increase to Mr. Sugar’s billing rate as one of the 5% “step” increases available under its intervenor compensation hourly rate policies and procedures, the resulting rate (rounded to</p>

⁶ This information may be obtained through the State Bar of California’s website at <http://members.calbar.ca.gov/fal/MemberSearch/QuickSearch> .

	<p>the nearest \$5 increment) is \$225 (that is, \$5 higher than the rate requested here). In Resolution ALJ-308, the Commission adopted a range of 2015 hourly rates of \$170-\$420 for expert witnesses with more than thirteen years of experience. Mr. Sugar has over three decades of experience in energy program and financial analysis, both with the California Energy Commission and, since 2011, with JBS Energy. (His qualifications appear in Ex. TURN-403 (Attachments to John Sugar Testimony).) Yet the requested rate of \$220 is in the lowest quartile of the established range for experts with his level of experience. The Commission should find reasonable the requested hourly rate of \$220 for 2015 work of John Sugar.</p> <p>The 2016 hourly rate for William Marcus is the same as requested for 2015, since the firm charged TURN the same hourly rate for 2016 work as it did in 2015.</p>
Comment 3	<p>Expenses – TURN has included the reasonable expenses incurred associated with our participation in this proceeding. The photocopying, postage, and phone expenses were all associated exclusively with TURN’s work in this proceeding. TURN also incurred computerized research costs associated with the preparation of its testimony and pleadings, and review of non-California decisions cited in utilities’ rebuttal testimony.</p>

D. CPUC Disallowances and Adjustments (CPUC completes):

Item	Reason

PART IV: OPPOSITIONS AND COMMENTS

Within 30 days after service of this Claim, Commission Staff or any other party may file a response to the Claim (see § 1804(c))

(CPUC completes the remainder of this form)

A. Opposition: Did any party oppose the Claim?	
---	--

If so:

Party	Reason for Opposition	CPUC Discussion

B. Comment Period: Was the 30-day comment period waived (<i>see</i> Rule 14.6(c)(6))?	
--	--

If not:

Party	Comment	CPUC Discussion

FINDINGS OF FACT

1. Intervenor [has/has not] made a substantial contribution to D._____.
2. The requested hourly rates for Intervenor’s representatives [,as adjusted herein,] are comparable to market rates paid to experts and advocates having comparable training and experience and offering similar services.
3. The claimed costs and expenses [,as adjusted herein,] are reasonable and commensurate with the work performed.
4. The total of reasonable compensation is \$_____.

CONCLUSION OF LAW

1. The Claim, with any adjustment set forth above, [satisfies/fails to satisfy] all requirements of Pub. Util. Code §§ 1801-1812.

ORDER

1. Intervenor is awarded \$_____.
2. Within 30 days of the effective date of this decision, _____ shall pay Intervenor the total award. [for multiple utilities: “Within 30 days of the effective date of this decision, ^, ^, and ^ shall pay Intervenor their respective shares of the award, based on their California-jurisdictional [industry type, for example, electric] revenues for the ^ calendar year, to reflect the year in which the proceeding was primarily litigated.”] Payment of the award shall include compound interest at the rate earned on prime, three-month non-financial commercial paper as reported in Federal

Reserve Statistical Release H.15, beginning [date], the 75th day after the filing of Intervenor's request, and continuing until full payment is made.

3. The comment period for today's decision [is/is not] waived.
4. This decision is effective today.

Dated _____, at San Francisco, California.

Attachment 1

Certificate of Service

(Filed electronically as a separate document pursuant to Rule 1.13(b)(iii))

(Served electronically as a separate document pursuant to Rule 1.10(c))

Attachment 2

Attorney Time Sheet Detail

Date	Atty	Case	Task	Description	Time Spent
<u>Attorney: BF</u>					
7/28/14	BF	SEU GRC	GP	Review NOI documents served by SEU; draft e-mail to TURN attorneys re: same; e-mails re: getting NOI testimony and wps on disk	0.50
7/28/14	BF	SEU GRC	Coord	P/c w/ MShames of SDCAN re: planned participation in SDG&E GRC app	0.50
12/4/14	BF	SEU GRC	GP	Discuss Sempra GRC plans, potential strategies w/ TURN attys, BMarcus	2.25
12/5/14	BF	SEU GRC	GP	Draft e-mail memo to BMarcus re: process for review of applications and testimony	1.00
12/16/14	BF	SEU GRC	GP	Initial review of application, parts of testimony for protest	2.00
12/17/14	BF	SEU GRC	Coord	P/c w/ MShames re: coordination of issues and strategy; p/c w/ HGoodson re: TURN strategy	1.00
12/17/14	BF	SEU GRC	Proc	Draft motion re: memo acct for repairs deduction; draft cover e-mail to BMarcus; review BMarcus draft of DRs, draft cover e-mail regarding proposed edits and addtions	3.25
12/18/14	BF	SEU GRC	Proc	Review BMarcus cmmts on memo acct mtn; p/c w/ BMarcus; revise mtn	1.00
12/18/14	BF	SEU GRC	GP	Final drafting and edits of protest; discuss potential issues and coverage w/ BMarcus; discuss strategy w/ other TURN attys	2.50
12/20/14	BF	SEU GRC	GP	Draft DR on rate impact claims in Sempra testimony	1.25
12/20/14	BF	SEU GRC	GP	Note to ORA re: upcoming PHC, scheduling considerations	0.25
12/20/14	BF	SEU GRC	Tax	Review BMarcus adds and cmmts to tax DRs; draft cover e-mail to BMarcus	0.75
12/22/14	BF	SEU GRC	GP	Final draft and edit of DR 1 on rate impacts	0.25

Date	Atty	Case	Task	Description	Time Spent
12/22/14	BF	SEU GRC	Tax	Final review and edit of DR 2 on repair deductions	0.50
1/1/15	BF	SEU GRC	Tax	e-mail exchange w/ BMarcus on DR 2 response dates	0.25
1/1/15	BF	SEU GRC	Coord	e-mail exchange w/ DKelly re: coordination on schedule, other PHC matters	0.25
1/2/15	BF	SEU GRC	Coord	Draft e-mail to MPocta of ORA, other ORA and UCAN re: schedule options, PHC options	0.50
1/6/15	BF	SEU GRC	GP	Draft PHC statement for TURN/UCAN, sent to DKelly of UCAN; edit and finalize PHC statement	3.50
1/6/15	BF	SEU GRC	GP	E-mail to DKelly re: TURN/UCAN schedule; e-mail to DKelly re: status of discovery, witnesses	1.00
1/6/15	BF	SEU GRC	GT&D	Initial review of initial draft of DR on gas dist; draft e-mail to JSugar re: next steps; further review of revised draft, further comments to JSugar	1.25
1/6/15	BF	SEU GRC	Tax	Review Sempra response to TURN mtn for memo acct; draft e-mail to BMarcus re: same	0.75
1/7/15	BF	SEU GRC	GP	Review other parties' PHC stmts; e-mails to ORA and UCAN re: ORA-proposed schedule, PHC strategy	1.00
1/7/15	BF	SEU GRC	Coord	Draft e-mail to MShames of SDCAN re: PHC, strategy	0.50
1/7/15	BF	SEU GRC	GP	Review SCG testimony for high level calculations on requested O&M and capital increases	3.00
1/8/15	BF	SEU GRC	GP	Prep for and attend PHC; discuss issues w/ ORA post-PHC	4.00
1/8/15	BF	SEU GRC	GP	Discuss GRC strategy, options with other TURN attys	0.50
1/9/15	BF	SEU GRC	Tax	E-mails w/ ORA re: SCE update testimony on tax issues, impact here	0.25

Date	Atty	Case	Task	Description	Time Spent
1/9/15	BF	SEU GRC	GP	Draft e-mail to BMarcus and JSugar re: need for issue prioritization; draft e-mail to TURN attys and JBS consultants re: issue review at 30,000 feet, initial thoughts on issue coverage, prioritization	2.00
1/9/15	BF	SEU GRC	GT&D	Review and edit revised TIMP-DIMP DR draft from Sugar; draft e-mail to JSugar regarding edits, further information needed	0.75
1/12/15	BF	SEU GRC	Tax	Review Sempra e-mail w/ further argument on tax memo acct; review Res. L-411A; draft response to Sempra e-mail	2.75
1/13/15	BF	SEU GRC	GP	Draft e-mail to JBS and UCAN re: ORA line-up of witnesses and subject areas, strategy implications	0.75
1/13/15	BF	SEU GRC	CWC	Review and edit BM DRs on Cash Working Capital; draft e-mail response to BMarcus	1.00
1/13/15	BF	SEU GRC	GT&D	Further review and edit JSugar DRs on TIMP/DIMP; cover e-mail to JSugar	0.50
1/14/15	BF	SEU GRC	Coord	p/c w/ DKelly re: coordination, strategy; respond to DKelly e-mail to MRW and JBS re: next steps	1.00
1/14/15	BF	SEU GRC	CWC	Further review and edits of cash working capital DR; draft e-mails to BMarcus re: same	0.25
1/14/15	BF	SEU GRC	Coord	Set up call w/ UCAN, witnesses re: coordination	0.25
1/14/15	BF	SEU GRC	GT&D	Review and edit JSugar draft DRs; draft e-mail comments to JSugar	0.75
1/15/15	BF	SEU GRC	Coord	Further review of SCG and SDG&E applications and testimony in prep for coord call	2.25
1/15/15	BF	SEU GRC	Tax	Review ALJ Ruling on mtn for memo acct on tax issues	0.25

Date	Atty	Case	Task	Description	Time Spent
1/16/15	BF	SEU GRC	Coord	Prep for and participate in conf call w/ UCAN, JBS and MRW re: coordination, coverage of issues; draft table and follow-up e-mail to BMarcus re: first crack at issue coverage responsibilities	3.25
1/16/15	BF	SEU GRC	GP	Review Mtn for Prot Order, NDA Cert; forward to JBS for review and sigs	0.25
1/20/15	BF	SEU GRC	ICP	Incent Comp -- review and edit draft DRs, associated testimony, draft long memo to JSugar re: strategies on this issue	2.25
1/21/15	BF	SEU GRC	ICP	Incent Comp -- review revised DRs; draft e-mail to JSugar re: strategies, potential next steps; final edit and revisions after further review of testimony	1.50
1/22/15	BF	SEU GRC	CRE	Review SDG&E CRE testimony, wprs on new HQ, other issues	2.00
1/25/15	BF	SEU GRC	GP	Draft e-mail to Sempra Utilities re: access to DRs on web site, including deficiency DRs of ORA	0.50
1/25/15	BF	SEU GRC	CRE	Review ORA DRs to date on CRE-related topics	0.50
1/28/15	BF	SEU GRC	GT&D	Review JSugar memo re: gas T and D spending proposals in GRC	0.25
2/4/15	BF	SEU GRC	Comp	Draft NOI	0.50
2/5/15	BF	SEU GRC	GP	Review scoping memo, adopted schedule; draft e-mail to JBS re: same	0.75
2/6/15	BF	SEU GRC	GP	Review e-mail from LEarl re: approved NDA; draft e-mail to JBS re: signing again	0.25
2/9/15	BF	SEU GRC	GP	E-mail exchange w/ BMarcus re: quality of DR responses, potential different approaches	0.25
2/11/15	BF	SEU GRC	GT&D	Review and edit JSugar DR draft, related testimony and wps; e-mail to JSugar re: next steps	1.00

Date	Atty	Case	Task	Description	Time Spent
2/12/15	BF	SEU GRC	CC	Corporate Center -- review BMarcus draft DRs on 4-factor allocation issues, related topics; draft cover e-mail to BMarcus	1.25
2/12/15	BF	SEU GRC	Coord	P/c w/ BMarcus re: issue coverage with UCAN, potential candidates for joint testimony	0.25
2/13/15	BF	SEU GRC	Coord	Draft e-mail to DKelly of UCAN to follow up on issue allocation, coverage	0.50
2/17/15	BF	SEU GRC	Coord	Prep for and call w/ UCAN re: coordination	0.75
2/18/15	BF	SEU GRC	Coord	Prep for and call w/ UCAN and ORA re: coordination	0.75
2/24/15	BF	SEU GRC	ICP	Review JSugar draft DRs on Incent Comp; draft cover e-mail re: edits and suggestions	1.25
2/24/15	BF	SEU GRC	Coord	P/c w/ BMarcus re: follow-up on issue coverage w/ UCAN, other issues to review	0.25
2/27/15	BF	SEU GRC	ICP	Final review, prep of DRs on Incent Comp (SCG-6, SDG&E-3)	0.50
3/4/15	BF	SEU GRC	Coord	P/c w/ MShames of SDCAN re: potential need for coordination	0.50
3/9/15	BF	SEU GRC	GT&D	Gas dist -- initial review of JSugar DR draft, related wps and testimony; p/c w/ JSugar re: questions, strategy	0.75
3/10/15	BF	SEU GRC	GT&D	GAS dist -- review of revised JSugar DR draft, review of related DR responses	1.25
3/11/15	BF	SEU GRC	GT&D	further review of DR draft; cover e-mail note to JSugar; e-mail to Sempra re: attachments to DRs	1.00
3/19/15	BF	SEU GRC	GT&D	Further review and edits to TIMP/DIMP set of DRs; draft cover e-mail to JSugar	1.50
3/19/15	BF	SEU GRC	CC	Final review and edit of Corporate Center DRs (SEU-3)	0.50
3/20/15	BF	SEU GRC	GT&D	TIMP/DIMP -- final review and edit of DR #7 to SCG	0.75

Date	Atty	Case	Task	Description	Time Spent
3/24/15	BF	SEU GRC	ED	Meet w/ MHawiger and EBorden re: SDG&E Elect Dist issues, discovery and testimony strategies	0.75
3/26/15	BF	SEU GRC	Fleet	Review Ops Support and Fleet testimony and workpapers to prepare DR notes; review distn and cust service testimony and wps cited in Fleet material; review ORA DRs to date on OpsSupport and Fleet (Chia)	4.00
3/29/15	BF	SEU GRC	Fleet	Review DRs from ORA on cust service-related topics for fleet-related issues	0.50
3/30/15	BF	SEU GRC	GP	Track down 2014 recorded data from SEU	0.25
3/30/15	BF	SEU GRC	GP	Begin initial review of SED Safety Report	0.25
3/31/15	BF	SEU GRC	ED	Review, edit and draft DRs on SDG&E Elec Dist'n capacity issues; draft cover e-mail to EBorden re: same	1.50
4/1/15	BF	SEU GRC	GP	IT - e-mail exchange w/ JBS, UCAN re: potential coverage of IT issues for both utilities	0.50
4/2/15	BF	SEU GRC	ED	Further review and edit to DR on elec dist capacity and DG issues	0.50
4/2/15	BF	SEU GRC	GP	IT - review and edit DRs to each utility on IT-related issues, potential for OpEx 20/20 angle	2.00
4/2/15	BF	SEU GRC	Coord	Review and edit DRs on customer meter set forecasts; draft cover e-mail to BMarcus re: same	1.25
4/2/15	BF	SEU GRC	GP	General e-mails about status of discovery, materials provided for pre-application DRs and missing attachments from web-posted responses	0.50
4/3/15	BF	SEU GRC	GP	IT - final review and edit of DRs on IT-related and other issues (SDG&E-7 and SCG-9)	0.50

Date	Atty	Case	Task	Description	Time Spent
4/3/15	BF	SEU GRC	Coord	Final review and edit of DRs on customer meter set forecasts, related issues (SCG-8)	0.50
4/3/15	BF	SEU GRC	GP	Final review and edit of DR on customer communications (SDG&E-6)	0.25
4/7/15	BF	SEU GRC	HR	Review and edit DRs on medical expenses (SDG&E-8, SCG-10)	0.50
4/7/15	BF	SEU GRC	CRE	Review and edit GJones DR draft on fleet and CRE; revise my draft based on input; provide both draft to GJones with cover memo	2.25
4/8/15	BF	SEU GRC	Fleet	Review GJones feedback on DRs for SCG fleet and facilities; draft e-mail to GJones w/ further comments; review further feedback from GJones, final edit and drafting of DR SCG-11; begin further of SDG&E DRs on same	2.25
4/8/15	BF	SEU GRC	Coord	P/c w/ DConklin, JMitchell of Mussey Grade Alliance, DKelly and MFulmer for UCAN re: coordination, strategies for Mussey Grade's issues and discovery; follow-up review of issues	1.00
4/9/15	BF	SEU GRC	CC	E-mail exchange w/ DKelly and BMarcus re: 4-factor allocation method and application to wildfire and other insurance costs	0.25
4/14/15	BF	SEU GRC	Fleet	Final draft, review and edit of SDG&E Fleet DRs for SDGE-9	0.50
4/15/15	BF	SEU GRC	CWC	Review and edit DRs for SCG-12 and SDGE-10 on CWC	0.50
4/16/15	BF	SEU GRC	N/L/C	Review and edit DRs for SEU-4 on dues, donations, etc.	0.75
4/16/15	BF	SEU GRC	HR	Review and edit DRs for SCG-13 and SDGE-11; exchange e-mails w/ GJones re: same	1.25
4/20/15	BF	SEU GRC	ED	E-mail exchange w/ MHawiger re: potential testimony on elec dist capacity	0.25

Date	Atty	Case	Task	Description	Time Spent
4/21/15	BF	SEU GRC	ICP	Incentive comp -- edit, e-mails back and forth with JSugar, DR SCG-15	1.00
4/21/15	BF	SEU GRC	Coord	P/c w/ GJones, BMarcus re: testimony issue coverage, related issues; draft e-mail to DKelly of UCAN re: issue coverage, further coordination and strategy issues	1.25
4/24/15	BF	SEU GRC	GP	Initial review of ORA testimony	0.75
4/24/15	BF	SEU GRC	Coord	P/c w/ UCAN and MRW re: coordination; draft e-mails to JBS based on call	1.50
5/4/15	BF	SEU GRC	GP	Discovery matters -- p/cs and e-mails w/ JBS re: discovery issues; draft e-mails to SEU re: same	1.00
5/4/15	BF	SEU GRC	CWC	Review CWC data request draft; p/c w/ BMarcus; final edit DR 16 to SCG	0.50
5/4/15	BF	SEU GRC	CWC	Review CWC DR for SDG&E; proposed edits for BM; e-mails re: further clarification	0.75
5/4/15	BF	SEU GRC	GT&D	Review gas dist DR draft; final edit DR 17 to SCG	0.25
5/5/15	BF	SEU GRC	fleet	Review SEU fleet testimony, wprs, DR responses; develop potential testimony topics; e-mail to GJones re: same	2.75
5/5/15	BF	SEU GRC	ICP	ICP -- review draft DRs; e-mail to JSugar; p/c w/ JSugar; edit as SEU-5	0.50
5/5/15	BF	SEU GRC	CWC	Further e-mail exchange about CWC DR for SDG&E; finish as SDG&E-12	0.50
5/6/15	BF	SEU GRC	ICP	ICP -- initial review of draft testimony; draft e-mail to JSugar re: same	0.50
5/7/15	BF	SEU GRC	Fleet	Fleet -- review DR responses, other materials; draft e-mail to GJones re: potential testimony issues, strategies	3.25
5/7/15	BF	SEU GRC	GP	Draft e-mail to JBS re: testimony topics, process	0.75
5/7/15	BF	SEU GRC	HR	Other Benefits -- Review GJones draft; draft e-mail to GJones	1.00

Date	Atty	Case	Task	Description	Time Spent
5/8/15	BF	SEU GRC	ICP	Review and edit ICP draft testimony	5.25
5/8/15	BF	SEU GRC	GT&D	Review gas dist draft testimony	2.00
5/8/15	BF	SEU GRC	Fleet	P/c w/ GJones re: potential topics and strategy for fleet/facilities testimony	1.25
5/9/15	BF	SEU GRC	CWC	Review BMarcus draft testimony on CWC; draft cover e-mail to BMarcus re: same	1.25
5/9/15	BF	SEU GRC	CRE	CRE - Review GJones draft testimony on CRE; draft cover e-mail to GJones and BMarcus re: same	1.00
5/10/15	BF	SEU GRC	GT&D	Gas Dist -- Further review of draft testimony; draft cover e-mail to JSugar	0.75
5/11/15	BF	SEU GRC	ICP	ICP -- Review and edit JSugar revised version	0.75
5/11/15	BF	SEU GRC	Fleet	Fleet -- Review and edit original version of testimony; draft cover e-mail memo to GJones	1.50
5/11/15	BF	SEU GRC	Tax	Tax -- Review and edit BMarcus testimony on income taxes	1.50
5/11/15	BF	SEU GRC	CC	Corporate Center -- review and edit BMarcus draft testimony; cover e-mail memo to BMarcus	1.00
5/12/15	BF	SEU GRC	Fleet	Fleet -- P/c w/ GJones re: testimony issues; Review and edit GJones revised version of testimony	1.50
5/12/15	BF	SEU GRC	GT&D	Gas Dist -- further review and edit latest revisions from JSugar; draft cover e-mail re: same	1.00
5/12/15	BF	SEU GRC	GP	E-mails re: attachments, other testimony support;	0.75
5/12/15	BF	SEU GRC	N/L/C	Dues and donations -- review BMarcus draft; draft cover e-mail to BMarcus	1.00
5/13/15	BF	SEU GRC	#	Deal with testimony issues regarding JSugar testimony; e-mails re: confidential material in GJones testimony; P/call and e-mails w/ HGoodson	2.00

Date	Atty	Case	Task	Description	Time Spent
5/19/15	BF	SEU GRC	Coord	E-mail exchange w/ DKelly re: confidentiality claims, options for dealing with same	0.25
5/20/15	BF	SEU GRC	GP	Review intervenor testimony -- Jt Parties, FEA	0.75
5/22/15	BF	SEU GRC	ICP	Review JSugar-developed further materials on ICP for potential hearing use	0.50
5/22/15	BF	SEU GRC	ED	Review SEU DR-1; draft e-mails to JBS and EBorden re: same	0.25
5/26/15	BF	SEU GRC	ED	Review and edit EBorden draft DR; serve on SEU as SDG&E-13	0.50
5/28/15	BF	SEU GRC	ICP	E-mail exchange and p/c w/ MFreedman re: rate design elements of ICP, potential policy-related cross on that topic	0.50
5/29/15	BF	SEU GRC	#	Review wps of JBS and EBorden testimony; draft resp to SEU DR-1 to TURN	0.50
6/2/15	BF	SEU GRC	GH	Draft e-mails to JBS team re: upcoming tasks to prepare for hearings	0.25
6/2/15	BF	SEU GRC	Coord	Review Jt. Parties e-mail re: coord; draft e-mail to MToney re: same	0.25
6/3/15	BF	SEU GRC	GP	E-mails w/ SEU re: discovery; p/c w/ BMarcus re: same	0.25
6/4/15	BF	SEU GRC	#	Review Marcus wprs; respond to SEU Discovery request	0.25
6/8/15	BF	SEU GRC	Coord	Review Mussey Grade testimony; draft long e-mail to DConklin and JMitchell re: MGA testimony, strategies going forward	1.25
6/9/15	BF	SEU GRC	Fleet	Fleet -- review GJones draft DR; e-mails w/ GJones re: DR; edit DR SDG&E-14 and SCG-18	0.50
6/9/15	BF	SEU GRC	GP	Review SIMP cost allocation proposal in SEU testimony; draft e-mail to BMarcus and MHawiger re: same	0.50

Date	Atty	Case	Task	Description	Time Spent
6/9/15	BF	SEU GRC	Tax	Review BMarcus draft of response to SEU DR 2; edit response	0.50
6/10/15	BF	SEU GRC	Coord	Review UCAN testimony on joint issues; draft e-mail to BMarcus re: customer forecast materials	1.00
6/10/15	BF	SEU GRC	GH	Review ALJ Wong e-mail on hearing process and protocol; draft e-mail to JBS re: needs for dates certain, other hearing-related issues	0.25
6/11/15	BF	SEU GRC	GP	Begin developing materials on cumulative TURN/UCAN impact of recommendations beyond ORA position; draft e-mails re: same	2.50
6/11/15	BF	SEU GRC	GP	Draft DR on rate and bill impacts -- SDG&E-15 and SCG-19 and -20	1.25
6/14/15	BF	SEU GRC	#	Initial review of rebuttal; draft e-mails to JBS re: same, potential strategies and angles for their review of same; draft e-mail to EBorden and MHawiger re: SDGE Elec Dist rebuttal	3.75
6/16/15	BF	SEU GRC	GH	Review SDG&E Policy testimony, related materials for cross prep	1.25
6/16/15	BF	SEU GRC	GH	p/c w/ BMarcus re: rebuttal review, ideas and strategies for policy witness cross	0.50
6/16/15	BF	SEU GRC	CRE	P/c w/ GJones re: rebuttal review, cross prep; review DR response to SCG-9; e-mail exchange w/ GJones re: same; draft follow-up e-mail to SEU	0.75
6/16/15	BF	SEU GRC	GH	Finish initial rebuttal review; prep cross estimates	1.00
6/16/15	BF	SEU GRC	GT&D	P/c w/ JSugar re: rebuttal review, cross prep; develop DR on Gas Dist rebuttal	1.00
6/16/15	BF	SEU GRC	Coord	P/c w/ Tad Gondai of Jt. Parties re: coordination, hearing strategies	0.50

Date	Atty	Case	Task	Description	Time Spent
6/17/15	BF	SEU GRC	GH	Review SEU's initial completed cross spreadsheet; draft e-mails to TURN atty and witnesses re: estimates of when witnesses would take stand	0.50
6/17/15	BF	SEU GRC	Policy	Review SDG&E Policy testimony, related materials for cross prep; e-mails w/ BMarcus re: incentive comp issues for policy witnesses, and "rate reform" related materials	0.75
6/17/15	BF	SEU GRC	CRE	GasCompany Tower -- initial review GJones draft DR; p/c w/ GJones for clarification; revise e-mail re: SCG-9 to SCG	1.00
6/17/15	BF	SEU GRC	GT&D	Gas Dist -- p/c w/ JSugar re: strategies, potential cross issues for Gas Dist and DREAMS; further review materials; e-mail exchange w/ JSugar re: same	1.25
6/18/15	BF	SEU GRC	Fleet	Review GJones DRs on fleet rebuttal testimony; edit and revise	1.00
6/19/15	BF	SEU GRC	Fleet	Fleet -- p/c w/ JPacheco re: Fleet Rebuttal DRs, potential for informal discussion between witnesses; draft e-mail to GJones re: same	0.25
6/19/15	BF	SEU GRC	Coord	Coord -- p/c w/ DKelly of UCAN, MRW folks, BMarcus re: upcoming hearings, potential strategies	0.75
6/19/15	BF	SEU GRC	GT&D	Gas Dist - review JSugar notes for hearings; p/c w/ JSugar re: potential cross topics and strategies	1.25
6/20/15	BF	SEU GRC	Policy	Policy -- review testimony, related materials; begin preparing cross notes; e-mails to BMarcus	2.75
6/20/15	BF	SEU GRC	Policy	Safety and Risk Assessment -- review testimony, related materials, begin preparing cross notes	2.25
6/21/15	BF	SEU GRC	Policy	Policy -- finish preparing cross materials	2.00

Date	Atty	Case	Task	Description	Time Spent
6/21/15	BF	SEU GRC	Policy	Safety and Risk Assessment -- finish preparing cross materials	1.25
6/21/15	BF	SEU GRC	GT&D	Gas Dist -- review JSugar notes and materials for potential cross; develop cross topics and initial draft of questions for MMartinez on DIMP-DREAMS	1.50
6/22/15	BF	SEU GRC	Policy	Exchange e-mails w/ BMarcus re: over-earnings; develop DR SEU-6 on same	0.50
6/22/15	BF	SEU GRC	ICP	Research 7 non-CA PUC decisions SEU cites in rebuttal testimony on incentive comp; draft e-mail to JSugar re: same	1.00
6/22/15	BF	SEU GRC	Policy	Prep for and attend evidentiary hearing -- Policy witness cross	5.50
6/23/15	BF	SEU GRC	Policy	Prep for and attend evidentiary hearing -- Risk panel cross	4.50
6/23/15	BF	SEU GRC	GT&D	Prep for gas dist'n witnesses -- final revisions to Martinez x nts; begin preparation for Ayala cross, including reviewing materials and beginning x notes	3.25
6/23/15	BF	SEU GRC	ICP	Initial review ICP cross materials from JSugar; review, edit, and exchange e-mails re: draft DRs for RSchax rebuttal testimony	0.75
6/24/15	BF	SEU GRC	GT&D	Prep for and attend evidentiary hearing -- DIMP DREAMS witness Martinez	3.00
6/24/15	BF	SEU GRC	#	P/c and e-mail w/ BMarcus re: cross preparation for CWC, tax witnesses	0.50
6/24/15	BF	SEU GRC	Fleet	Review Franke testimony, wps for support for fleet forecast; review related materials	0.75
6/24/15	BF	SEU GRC	GT&D	Prep for cross of Gas Distn witness Ayala	2.50
6/24/15	BF	SEU GRC	GH	E-mails re: dates certain, status of responses to pending DRs needed for upcoming witnesses	0.25
6/25/15	BF	SEU GRC	GT&D	Prep for and cross of witnesses Martinez and Ayala on DREAMS and gas distn	6.00

Date	Atty	Case	Task	Description	Time Spent
6/26/15	BF	SEU GRC	#	Prep for and p/c w/ BMarcus re: cross of Corp Center and Tax witnesses	3.00
6/26/15	BF	SEU GRC	GT&D	Attend hearing for re-direct and further cross of Ayala	2.25
6/28/15	BF	SEU GRC	CWC	Prep for and p/c w/ BMarcus re: cross on CWC	3.50
6/29/15	BF	SEU GRC	N/L/C	Review rebuttal on dues, donations, logo issues; review materials on CalBusRdtbl and ChambComm; develop cross exhibit	1.50
6/29/15	BF	SEU GRC	GH	Attend hearing for Franke cross on cust serv fleet numbers	1.50
6/29/15	BF	SEU GRC	CWC	CWC - e-mail exchg w/ BMarcus re: further cross possibilities based on just-delivered attachments to SEU rebuttal	0.50
6/30/15	BF	SEU GRC	GH	Attend hearing for Franke cross	1.00
6/30/15	BF	SEU GRC	CRE	Review DR response on Gas Tower; P/c w/ GJones re: same; e-mail to SEU re: next steps	1.50
6/30/15	BF	SEU GRC	ICP	E-mail exchange w/ BMarcus and JSugar re: ICP cross, response to SEU-7 (earnings targets); initial review of SEU-7 response	0.75
7/1/15	BF	SEU GRC	Fleet	Review GJones testimony on fleet, SEU rebuttal on same, other file materials to prep for cross	2.50
7/2/15	BF	SEU GRC	Fleet	P/c w/ GJones re: fleet cross; prepare cross-examination on fleet; review DRs for potential x exhibits	4.25
7/2/15	BF	SEU GRC	ICP	REview JSugar notes on ICP cross, financial performance issues; p/c w/ JSugar re: same	2.25
7/2/15	BF	SEU GRC	CRE	P/c w/ GJones re: GCT call he had w/ SCG witness, potential next steps; review material from recent DR resp re: same	0.75

Date	Atty	Case	Task	Description	Time Spent
7/3/15	BF	SEU GRC	Fleet	Final prep for and cross on fleet-related issues; draft e-mail to GJones re: same	3.25
7/3/15	BF	SEU GRC	CRE	Discuss next steps on GCT issues w/ JPacheco; draft e-mail to GJones re: same	0.25
7/3/15	BF	SEU GRC	CC	Begin preparing for Corp Center cross -- review testimony, wps, other materials; draft e-mail to BMarcus re: same	2.50
7/4/15	BF	SEU GRC	ICP	Prep for ICP-related cross -- review testimony, wps, other materials, draft cross notes	4.50
7/5/15	BF	SEU GRC	ICP	Further prep for ICP-related cross, dev't of cross exhibits	2.50
7/5/15	BF	SEU GRC	CC	Further prep for corp center cross, dev't of cross exhibits	1.00
7/5/15	BF	SEU GRC	ICP	Prep for ICP-related cross, develop cross notes and materials	1.75
7/6/15	BF	SEU GRC	Tax	P/c to BMarcus re: question for tax cross	0.25
7/6/15	BF	SEU GRC	CC	Further prep for corp center cross	0.75
7/6/15	BF	SEU GRC	CWC	Further prep for CWC cross	0.75
7/6/15	BF	SEU GRC	CRE	Discuss Gas Company Tower approach w/ JPacheco; initial review of new material provided by SCG; draft e-mail to JPacheco re: next steps; draft e-mail to GJones re: TURN next steps	0.50
7/6/15	BF	SEU GRC	HR	Prep for and attend evidentiary hearing -- ICP witnesses Robinson and Schlax	6.00
7/7/15	BF	SEU GRC	CRE	P/c and e-mail w/ GJones re: GCT materials, potential for stipulation in lieu of cross	0.50
7/7/15	BF	SEU GRC	Tax	Prep for tax cross; draft e-mails to BMarcus re: same	2.50
7/7/15	BF	SEU GRC	CC	Prep for and attend evidentiary hearing -- Corp Center; draft DR on Corp Resp Reports	3.50
7/7/15	BF	SEU GRC	CWC	Final prep for CWC cross	1.25

Date	Atty	Case	Task	Description	Time Spent
7/7/15	BF	SEU GRC	GH	E-mails to JBS witnesses re: errata, hearing appearance schedule; e-mail to CManzuk re: scheduling constraints	0.50
7/8/15	BF	SEU GRC	GP	Review Jones errata testimony in preparation fo rservice	0.25
7/8/15	BF	SEU GRC	Tax	Final prep for tax cross; p/c w/ BMarcus re: same; attend evidentiary hearing for tax cross	2.00
7/8/15	BF	SEU GRC	CRE	Review materials, draft potential statement in lieu of cross of Seifert; p/cs w/ GJones re: same; draft e-mail to SCG re: same	1.00
7/8/15	BF	SEU GRC	CWC	Attend evidentiary hearing for CWC cross	2.50
7/9/15	BF	SEU GRC	CRE	deal with Seifert in lieu of cross materials; e-mails to SEU attorney	1.00
7/10/15	BF	SEU GRC	CRE	Begin final development of material in lieu of cross of Seifert on GCT issues; consult w/ GJones; draft e-mail to JPacheco re: same	1.25
7/10/15	BF	SEU GRC	GH	Draft e-mail to Henricks rep on x time reserved for JSugar	0.25
7/10/15	BF	SEU GRC	N/L/C	Attend hearings for Deremer cross, deal with cross ex. in lieu of cross	0.75
7/11/15	BF	SEU GRC	N/L/C	Finish final dev't of material in lieu of cross; e-mail to JPacheco re: same	0.50
7/13/15	BF	SEU GRC	GH	Attend evidentiary hearing to deal with Seifert exhs; deal with TURN exs for final prep for entry into record	2.25
7/14/15	BF	SEU GRC	GP	Attend hearings for dealing with TURN exhibits into record	2.00
7/15/15	BF	SEU GRC	GP	Draft e-mail to JBS re: post-hearing steps, new briefing, update testimony and comp exh. Dates	0.50
7/15/15	BF	SEU GRC	CC	Review response to SEU-8 on corp resp reports; draft e-mail to BMarcus re: same	0.50

Date	Atty	Case	Task	Description	Time Spent
7/18/15	BF	SEU GRC	Policy	Review tscpts -- Policy and Safety panels	2.25
7/19/15	BF	SEU GRC	GT&D	Review tscpts -- DREAM/DIMP witness	1.00
7/21/15	BF	SEU GRC	GT&D	Review tscpts -- DIMP and gas dist witnesses	1.50
7/21/15	BF	SEU GRC	CC	E-mail exchange w/ LEarl re: SEU-8 getting into record	0.25
7/31/15	BF	SEU GRC	ICP	Initial review tscpts -- Robinson in ICP	1.25
8/2/15	BF	SEU GRC	Coord	E-mail exchange w/ DKelly and JMitchell of Mussey Grade re: policy issues, common briefing outline	0.25
8/6/15	BF	SEU GRC	Comp Ex	Initial review of comp exhs; draft e-mail to SEU re: missing issues	0.50
8/7/15	BF	SEU GRC	Sett	Meet w/ MToney re: settlement info from SEU; p/c w/ BMarcus re: review of potential settlement figures once provided	0.50
8/7/15	BF	SEU GRC	Comp Ex	Comp Ex -- review materials, compare to TURN testimony	2.25
8/8/15	BF	SEU GRC	Comp Ex	Comparison Ex -- Review materials, draft response to SEU	3.50
8/11/15	BF	SEU GRC	Sett	Initial review of settlement material provided by SEU	0.75
8/12/15	BF	SEU GRC	Comp Ex	Comp Ex. -- review revised materials from SEU; draft response to SEU with further changes	2.50
8/12/15	BF	SEU GRC	GT&D	Initial drafting of DIMP-DREAMS section, further review of record	3.00
8/13/15	BF	SEU GRC	Sett	Review SEU mtn for extn of time for settlement submission; draft motion to suspend briefing schedule	3.00
8/13/15	BF	SEU GRC	Sett	Prep for and attend meeting with SEU and ORA re: settlement framework; p/c w/ BMarcus; p/c w/ DKelly; p/c w/ TLong re: same	3.25
8/13/15	BF	SEU GRC	CRE	Review record materials, draft section on SCG GCT costs	2.50

Date	Atty	Case	Task	Description	Time Spent
8/14/15	BF	SEU GRC	Sett	Exchange e-mails w/ other intervenors re: motion; revise and final edit of motion to suspend briefing schedule	2.50
8/14/15	BF	SEU GRC	CWC	Review CWC tscpts, other record material; initial drafting of brief section	2.75
8/15/15	BF	SEU GRC	ICP	Review ICP-related materials; begin drafting sections on ST ICP	4.25
8/16/15	BF	SEU GRC	Sett	E-mail exchanges w/ DKelly re: issue identification for potential counter-offer, other settlement strategy matters	1.25
8/16/15	BF	SEU GRC	Fleet	Draft brief sections on fleet-related issues	3.25
8/16/15	BF	SEU GRC	ICP	Draft brief sections on ICP-related issues - LT incentives, supp'l pension	2.00
8/16/15	BF	SEU GRC	Policy	Outline, begin drafting policy section of brief	2.50
8/16/15	BF	SEU GRC	Tax	Review tax-related materials for briefing	2.50
8/17/15	BF	SEU GRC	Sett	Develop add'l questions for SEU on corp center allocation, Manzanita, SONGS Marine Mitigation; draft clarification e-mail re: mtn for suspension of briefing schedule; p/c w/ BMarcus re: potential settlement strategies; p/c w/ UCAN re: potential strategies, counter-offer, other settlement-related matters	4.50
8/17/15	BF	SEU GRC	CC	Review tscpt from hearings; begin drafting brief	2.25
8/18/15	BF	SEU GRC	Sett	p/c w/ MFreedman re: previous experience w/ parties negotiating outcomes of other parties' issues; p/c w/ NPedersen re: settlement prospects, potential strategies among intervenors	0.75

Date	Atty	Case	Task	Description	Time Spent
8/19/15	BF	SEU GRC	Sett	Mtg w/ MToney and TLong re: settlement discussion status; p/c w/ NPedersen re: his conversation w/ SEU re: settlement; draft, review and edit settlement points for potential TURN-UCAN counterproposal	3.00
8/20/15	BF	SEU GRC	Sett	final edits and revisions to TURN-UCAN counter position, draft cover e-mail to SEU and ORA; further e-mails w/ UCAN re: strategy going forward	1.00
8/21/15	BF	SEU GRC	Sett	Initial review of SEU response to TURN/UCAN proposal	0.25
8/22/15	BF	SEU GRC	Coord	Draft e-mail response to questions TGondai of JMP raised about notice of settlement conference, settlement process generally	0.50
8/24/15	BF	SEU GRC	Sett	P/c w/ BMarcus re: potential revisions to tax position; draft revisions, cover e-mail to BMarcus; draft e-mail to UCAN re: overall TURN response to utilities' counter-proposal, next steps; e-mail to MHawiger and EBorden re: SDG&E elec dist issue for settlement; further e-mails to develop next iteration of settlement position	2.75
8/24/15	BF	SEU GRC	Coord	Draft e-mail response to follow-up questions of TGondai of JMP	0.25
8/25/15	BF	SEU GRC	Sett	Revise UCAN/TURN counter; draft cover e-mail to SEU and ORA re: same, with explanation of context for tax issue	1.50
8/26/15	BF	SEU GRC	Sett	P/c w/ BMarcus re: tax issue; p/c w/ RRose, LSchavrien and CManzuk and BMarcus on tax issue; follow-up call w/ BMarcus	1.25
8/27/15	BF	SEU GRC	Sett	Initial review of SEU response to TURN/UCAN proposal	0.25

Date	Atty	Case	Task	Description	Time Spent
8/28/15	BF	SEU GRC	Sett	Prep for and attend sett conf at SEU SF office; meet w/ DKelly and CManzuk post-conf; meet w/ DKelly post-conf; p/c w/ LSchavrien re: "clarification" of SEU position; revise TURN/UCAN tax position; draft e-mail to SEU re: TURN/UCAN counter on tax	3.00
8/31/15	BF	SEU GRC	Sett	P/c w/ SEU, UCAN re: final positions, clarifications on TIMP/DIMP/SIMP issues; f/u e-mails to UCAN and BMarcus; development of revised counter proposal as alternative	2.75
9/1/15	BF	SEU GRC	Sett	Revise response to Sempra utilities on potential settlement; p/cs w/ CManzuk re: status of SEU internal process; e-mails w/ UCAN re: same	1.25
9/2/15	BF	SEU GRC	Sett	E-mails re: status of settlement offer; e-mail to SDCAN re: potential for joining settlement	1.50
9/7/15	BF	SEU GRC	Sett	Draft e-mail re: briefing schedule, responding to SEU and CUE e-mails of Friday	1.00
9/8/15	BF	SEU GRC	Sett	Review draft settlement materials; draft section to cross-reference rev req settlement; e-mail exchanges w/ DKelly of UCAN; p/c w/ SEU, UCAN re: language, next steps; e-mail to SEU re: omissions from draft settlement agmt	3.25
9/9/15	BF	SEU GRC	Sett	Numerous e-mails re: final language of settlement, joint motion, particularly on issues subject to briefing and parties eligible to submit briefs on those issues	1.50
9/10/15	BF	SEU GRC	Sett	Review further edits to motions, settlements; provide feedback to Sempra Utilities	0.75
9/11/15	BF	SEU GRC	Sett	Final steps for settlement docs	0.50

Date	Atty	Case	Task	Description	Time Spent
9/11/15	BF	SEU GRC	PTYR	Review SEU/ORR proposed settlement on 2019 attrition year; draft e-mail to SEU re: TURN not joining	0.50
9/17/15	BF	SEU GRC	Sett	Discuss settlement, remaining issue for briefing with TURN attorneys	0.25
9/18/15	BF	SEU GRC	ACR	Initial review of Energy Division materials for potential inclusion in record; draft e-mail to JBS re: same, next steps	1.25
9/21/15	BF	SEU GRC	ACR	p/c w/ JSugar re: ED data request material, need for review, parameters of review	0.25
9/23/15	BF	SEU GRC	ACR	P/c w/ TLong re: ruling on ED DR responses, contents; further review of responses and contents	1.25
9/24/15	BF	SEU GRC	ACR	Review SEU responses to ED DRs attached to ruling seeking their entry into the record	1.75
9/25/15	BF	SEU GRC	ACR	E-mails w/ DConklin of MGRA re: her concerns about material attached to ACR	0.50
9/26/15	BF	SEU GRC	ACR	P/c w/ DConklin and JMitchell of MGRA re: material attached to ACR, next steps to clarify fire litigation mentioned in ICP materials; review TURN ICP testimony, other record materials; review draft DRs, propose edits	2.50
9/28/15	BF	SEU GRC	ACR	P/c w/ DKelly re: cmmts on ED DR response materials, tax brief, potential for cmmts on proposed settlements	0.50
10/1/15	BF	SEU GRC	ACR	Draft response to ACR on ED DR responses	3.00
10/2/15	BF	SEU GRC	ACR	E-mails re: response to ACR; review SEU revised draft, draft e-mail responding to proposed revisions	1.25
10/2/15	BF	SEU GRC	Tax	being review of record materials for brief preparation	3.50

Date	Atty	Case	Task	Description	Time Spent
10/3/15	BF	SEU GRC	Tax	Further review of record materials, transcripts for brief preparation	3.25
10/4/15	BF	SEU GRC	Tax	Begin work on draft outline of opening brief, files review	4.00
10/6/15	BF	SEU GRC	ACR	E-mails w/ MGRA, CUE re: response on ACR for ED DRs	0.50
10/6/15	BF	SEU GRC	Tax	Furhtr work on draft outline; begin drafting TURN brief on tax issues	4.00
10/7/15	BF	SEU GRC	Tax	Draft and edit initial version of TURN brief on tax issues	6.75
10/8/15	BF	SEU GRC	ACR	P/c w/ DKelly re: response to ACR	0.25
10/8/15	BF	SEU GRC	PTYR	Review DKelly summary of arguments from response to PTYR settlement; draft e-mail regarding additional argument	0.25
10/8/15	BF	SEU GRC	Tax	Draft cover e-mail to BMarcus re: initial draft, his review	0.25
10/9/15	BF	SEU GRC	ACR	Final edits of response to ACR on ED DR Responses	0.50
10/11/15	BF	SEU GRC	PTYR	Review and draft material for DKelly initial draft of cmmts in response to PTYR settlement	2.25
10/11/15	BF	SEU GRC	Tax	Complete revised draft of brief; draft cover e-mail to DKelly and BMarcus	4.75
10/12/15	BF	SEU GRC	PTYR	Further review and edit TURN-UCAN cmmts on PTYR settlement; review other parties' responses	1.25
10/12/15	BF	SEU GRC	Tax	Finish drafting and editing opening brief on tax	3.75
10/23/15	BF	SEU GRC	Sett	Review draft responses to comments on settlement; e-mail SEU re: same	0.75
10/26/15	BF	SEU GRC	Tax	Initial review of SEU opening brief	1.00
10/26/15	BF	SEU GRC	Sett	E-mails w/ SEU and UCAN attys re: joint responses on settlements	0.50
10/27/15	BF	SEU GRC	Tax	Further review of opening brief; draft e-mail to BMarcus re: same; p/c w/ BMarcus re: initial take on certain claims in SEU brief, strategies	1.25

Date	Atty	Case	Task	Description	Time Spent
10/29/15	BF	SEU GRC	Tax	Begin review of SEU opening brief on tax issues, associated record materials	2.00
10/30/15	BF	SEU GRC	Tax	Further review of SEU opening brief, begin research of Ponderosa, other cited materials	2.50
10/31/15	BF	SEU GRC	Tax	Review of SEU opening brief, record materials; begin outline of reply brief	3.75
11/1/15	BF	SEU GRC	Tax	Draft reply brief -- SEU new calculations, other non retro RM issues	7.25
11/2/15	BF	SEU GRC	Tax	Review reply brief of SEU, UWUA, SCE	1.25
11/2/15	BF	SEU GRC	Tax	Draft reply brief -- retro rm issues; review, edit and incorporate other reviewers' edits; final review and edit	6.00
12/17/15	BF	SEU GRC	ENRMA	Review ALs on El Nino Memo acct; e-mail exchange w/ TLong re: potential responses	0.50
12/18/15	BF	SEU GRC	ENRMA	E-mail exchange w/ MPocta of ORA re: potential GRC settlement implications	0.25
12/23/15	BF	SEU GRC	ENRMA	Draft e-mail to MPocta, others re: further thoughts on response on El Nino acct request	0.75
1/5/16	BF	SEU GRC	ENRMA	Review advice letters; draft e-mail to MPocta re: potential arguments; review ORA draft protest	1.50
1/6/16	BF	SEU GRC	ENRMA	Research and draft protests to SEU advice letters; p/c w/ NPedersen re: same	4.25
1/8/16	BF	SEU GRC	ENRMA	E-mail exchange w/ CManzuk re: SEU withdrawal of ALs	0.25
1/26/16	BF	SEU GRC	Tax	E-mails to SEU giving heads up on mtn to set aside for tax wps	0.50
1/27/16	BF	SEU GRC	Tax	Draft mtn to set aside, draft e-mail to SEU re: same; f/u e-mails w/ SEU	2.00
1/28/16	BF	SEU GRC	Tax	Final drafting, review of mtn to set aside for wps	0.75
1/29/16	BF	SEU GRC	Tax	P/c w/ ELau and BMarcus on tax-related calcs; f/u p/c w/ BMarcus	1.00

Date	Atty	Case	Task	Description	Time Spent
2/9/16	BF	SEU GRC	Tax	p/c w/ ELau, EDorman, and BMarcus re: tax-related calculations	0.75
2/17/16	BF	SEU GRC	Tax	Respond to ELau of ED e-mail on TURN testimony attachments	0.25
2/25/16	BF	SEU GRC	Tax	prep for call; call w/ ELau and BMarcus re: workpapers	0.50
5/19/16	BF	SEU GRC	PD	Initial review of PD	0.50
5/20/16	BF	SEU GRC	PD	Further initial review of PD; draft e-mail memo to TURN staff re: PD; write up summary of outcomes on tax issues, provide to TURN staff and BMarcus	1.25
5/26/16	BF	SEU GRC	PD	Review PD -- SDG&E sections	2.00
5/30/16	BF	SEU GRC	PD	Review PD's treatment of repair deductions, bonus depreciation, related record materials	2.25
5/31/16	BF	SEU GRC	PD	Draft e-mail to DKelly re: SEU request to talk about bonus depn in PD; draft e-mail to BMarcus re: PD outcomes on tax issues; draft e-mail to ORA re: their position on bonus depreciation and the settlement; p/c w/ JPacheco and CManzuk of SEU re: bonus depn in PD and settlement; draft LONG memo to DKelly re: SEU approach, status of record on bonus dep'n, potential next steps; e-mail exchange w/ BMarcus about potential ramifications to rprs if PD treatment of bonus depn changed	3.00
6/4/16	BF	SEU GRC	PD	Review SEU draft of proposed jt cmmts for settling parties; research and draft response to same	3.25
6/5/16	BF	SEU GRC	PD	Draft alternative proposed jt cmmts for settling parties; circulate to UCAN and SDCAN for initial reaction	3.00
6/6/16	BF	SEU GRC	PD	Draft cover e-mail to settling parties and, separately, to ORA for support for jt. cmmts	0.50

Date	Atty	Case	Task	Description	Time Spent
6/7/16	BF	SEU GRC	PD	P/c w/ JPacheco, CManzuk and RRose re: proposed draft cmmts on PD, tax impacts of memo acct applied to bonus dep; later call w/ same for SEU and BMarcus; e-mail exhcnges w/ other settling parties re: updated approach to jt comments	2.50
6/8/16	BF	SEU GRC	PD	Final draft and edit of Joint cmmts on rev req't; draft and edit separate comments on tax memo acct; initial review of other parties' opening comments	4.25
6/9/16	BF	SEU GRC	PD	Further review of parties' opening comments; begin research of decisions cited in SEU comments	3.25
6/11/16	BF	SEU GRC	PD	Review Sempra cmmts on tax issues; draft e-mail to BMarcus re: reply; begin outlining reply cmmts	3.25
6/12/16	BF	SEU GRC	PD	Draft response to Motion on Form of Contents objecting to extra materials; draft cover e-mail to other intervenors re: interest in signing on	3.50
6/12/16	BF	SEU GRC	PD	Draft reply cmmts	1.50
6/13/16	BF	SEU GRC	PD	Draft and edit reply cmmts; review reply cmmts of other parties	4.00
6/19/16	BF	SEU GRC	PD	Review case file materials, PD to prep for oral argument	4.00
6/20/16	BF	SEU GRC	PD	Prep for and participate in oral argument	3.25
6/21/16	BF	SEU GRC	PD	Review oral argument transcript	0.50
6/22/16	BF	SEU GRC	PD	Review revised PD, draft e-mail to TURN attorneys	0.50
6/28/16	BF	SEU GRC	Sett	Review settlement documents; respond to JPacheco e-mail re: post-decision response of settlign parties	0.50
6/30/16	BF	SEU GRC	Sett	P/c w/ JPacheco and CManzuk; draft e-mails to ORA, UCAN re: same, next steps	2.00

Date	Atty	Case	Task	Description	Time Spent
7/11/16	BF	SEU GRC	Sett	E-mail to ORA w/ strategy ideas for SEU revisions to settlement; p/c w/ ORA re: same	0.75
7/12/16	BF	SEU GRC	Sett	Draft response to SEU re: discussion of potential revisions, TURN position on purported need for any revisions under settlement agreement	1
7/14/16	BF	SEU GRC	Sett	Prep for and call w/ settling parties on SEU proposal for modification to settlement	0.75
7/15/16	BF	SEU GRC	Sett	Review and edit SoCalGas draft of modification to settlement agreement; draft e-mail to settling parties	0.5
8/19/16	BF	SEU GRC	Comp	P/c w/ DKelly re: common issues, presentation of coordinated effort in proceeding	1
8/25/16	BF	SEU GRC	Comp	Begin review of hourly records, rates, other materials	3
8/26/16	BF	SEU GRC	Comp	Further review of settlement materials for subst cont discussion	4
8/27/16	BF	SEU GRC	Comp	Begin drafting comp request	3.5
8/28/16	BF	SEU GRC	Comp	Draft comp request, further review of case files	2.5
8/29/16	BF	SEU GRC	Comp	Final drafting and editing of comp request	6.00

Total: BF

513.25

Attorney: EB

3/26/15	EB	SEU GRC	ED	Write data request related to calculation of load and value of distributed generation	3.50
3/26/15	EB	SEU GRC	ED	Read Jenkins testimony (Chapter 9, SDG&E) and workpapers	1.75
3/27/15	EB	SEU GRC	ED	Write data request related to calculation of load and value of distributed generation	2.75

Date	Atty	Case	Task	Description	Time Spent
3/27/15	EB	SEU GRC	ED	Background research on value of solar in system	1.00
3/30/15	EB	SEU GRC	ED	DR for value of solar, final questions and edits	1.75
4/8/15	EB	SEU GRC	ED	Responses to questions about TURN DR	1.75
5/5/15	EB	SEU GRC	ED	Analyze SDG&E data request response DR-05	1.75
5/6/15	EB	SEU GRC	ED	Draft testimony	1.25
5/7/15	EB	SEU GRC	ED	Research "value of solar" methodology / studies	1.50
5/7/15	EB	SEU GRC	ED	Meet with Marcel H (TURN) to discuss testimony	0.75
5/11/15	EB	SEU GRC	ED	Draft testimony, value of solar for distribution expenditure forecasts	8.50
5/13/15	EB	SEU GRC	ED	Draft testimony, value of solar for distribution expenditure forecasts	4.50
5/14/15	EB	SEU GRC	ED	Draft testimony, value of solar for distribution expenditure forecasts	4.50
5/15/15	EB	SEU GRC	ED	Draft testimony, value of solar for distribution expenditure forecasts	4.50
5/19/15	EB	SEU GRC	ED	Draft data request DR-06, value of solar	2.50
5/22/15	EB	SEU GRC	ED	Draft data request DR-06, value of solar	0.50
6/3/15	EB	SEU GRC	ED	Read and analyze UCAN testimony	0.75
6/3/15	EB	SEU GRC	ED	Read and analyze ORA Testimony	0.75
6/18/15	EB	SEU GRC	ED	Revise testimony (Errata) re value of solar for distribution capital expenditures	3.25
6/18/15	EB	SEU GRC	ED	Revise calculations and graphs for Errata testimony re value of solar for distribution capital expenditures	1.25
6/18/15	EB	SEU GRC	ED	Review and analyze response to data request TURN-SDG&E-DR 13 re value of solar and how SDG&E performs peak calculations on its distribution circuits	1.25
6/19/15	EB	SEU GRC	ED	Revise testimony (Errata) re value of solar for distribution capital expenditures	1.75

Date	Atty	Case	Task	Description	Time Spent
6/23/15	EB	SEU GRC	ED	Conduct research re value of solar for cross of witness Jenkins re amount of DG forecasts, weather forecasts, and CSI solar data	3.25
6/23/15	EB	SEU GRC	ED	Meet with Marcel H (TURN) to discuss cross examination of witness Jenkins re value of solar for distribution capital expenditures	1.25
6/24/15	EB	SEU GRC	ED	Meet with Marcel to discuss cross of witness Jenkins re value of solar for distribution capital expenditure	1.25
6/24/15	EB	SEU GRC	ED	Calculations for disallowance recommendation, altering methodology, re value of solar for distribution capital expenditure	1.25
8/20/15	EB	SEU GRC	ED	Edits and comments on draft brief re value of solar for distribution capital investments	1.50

Total: EB

60.25

Attorney: HG

11/21/14	HG	SEU GRC	GP	communicate with TURN attorneys, experts re SDG&E/SoCalGas GRC documents, and with Sempra re document needs	0.50
12/3/14	HG	SEU GRC	GP	discuss consulting needs with Tom	0.50
12/4/14	HG	SEU GRC	GP	call from Bill Julian / UWUA re cust svc issues in Sempra GRC	0.50
12/4/14	HG	SEU GRC	GP	discuss coverage of Sempra GRC with TURN attorneys	0.50
12/5/14	HG	SEU GRC	GP	discuss preliminary issue spotting internally	0.25
12/9/14	HG	SEU GRC	GP	talk to Bob, then call Bill Marcus, re initial case review, issue spotting (SoCalGas)	0.50

Date	Atty	Case	Task	Description	Time Spent
4/29/15	HG	SEU GRC	GP	talk with MRW (UCAN) re SDG&E's branch office closures proposal	0.75
5/12/15	HG	SEU GRC	GP	confer with Garrick re discovery issues	0.25
5/13/15	HG	SEU GRC	#	confer with Bob, JBS folks about getting to the finish line with testimony	2.00
5/14/15	HG	SEU GRC	#	review Bill's testimony	3.00
5/14/15	HG	SEU GRC	CRE	talk to Garrick re CRE	0.25
5/14/15	HG	SEU GRC	HR	Garrick -- other benefits	0.50
5/14/15	HG	SEU GRC	ICP	review John's next version; confer with Greg re John's attachments, doc issues	2.00
5/14/15	HG	SEU GRC	CWC	rsch, draft memo to Bill re customer deposit policy changes, impact on his GRC testimony	0.50
5/15/15	HG	SEU GRC	#	work with JBS witnesses to finalize testimony and attachments	6.50

Total: HG

18.50

Attorney: JBS--B Marcus

12/15/14	JBS--B Marcus	SEU GRC	GP	briefly review call center and customer field services materials	1.25
12/15/14	JBS--B Marcus	SEU GRC	CWC	review cash working capital - identify issues (mainly income tax lag and customer deposits for both utilities and GHG effect on revenue lag for SDG&E)	1.00
12/16/14	JBS--B Marcus	SEU GRC	Tax	review repair allowance documentation - go back to quarterly and annual reports, begin to draft data request	2.50
12/18/14	JBS--B Marcus	SEU GRC	Tax	review motion, calculate rev requirement impacts of memorandum account	2.25
12/19/14	JBS--B Marcus	SEU GRC	Tax	edit data request on repair allowance	1.25
12/21/14	JBS--B Marcus	SEU GRC	Tax	further edits to data request on repair allowance.	0.50
12/22/14	JBS--B Marcus	SEU GRC	Tax	look up references to 2012 testimony, 10-Ks, complete edit of data request on repair allowance.	0.50

Date	Atty	Case	Task	Description	Time Spent
1/5/15	JBS--B Marcus	SEU GRC	GP	TC Scheduling and coordination with ORA (both SoCal and SDG&E)	0.25
1/7/15	JBS--B Marcus	SEU GRC	CC	brief review of corporate center testimony and wps	1.25
1/12/15	JBS--B Marcus	SEU GRC	CWC	review cash working capital issues, write data request	3.08
1/13/15	JBS--B Marcus	SEU GRC	CWC	edit cash working capital DRs.	0.50
1/14/15	JBS--B Marcus	SEU GRC	CWC	respond to DR questions from atty - CWC	0.17
1/16/15	JBS--B Marcus	SEU GRC	Coord	coordination call between TURN and UCAN to reduce overlap and divide issues.	1.00
1/24/15	JBS--B Marcus	SEU GRC	Tax	review tax data responses, send brief memo to Bob	0.50
1/28/15	JBS--B Marcus	SEU GRC	GT&D	review and comment on gas issue memo	0.33
2/6/15	JBS--B Marcus	SEU GRC	CWC	review cash working capital data response	2.25
2/10/15	JBS--B Marcus	SEU GRC	CC	work on analysis of four-factor corporate allocation	2.50
2/11/15	JBS--B Marcus	SEU GRC	CC	work on corporate center calculations, write DR	2.25
2/24/15	JBS--B Marcus	SEU GRC	CC	review regulatory and accounting functional area	1.25
3/19/15	JBS--B Marcus	SEU GRC	CC	work on four-factor calculations from recent 10-K revise DR	1.50
3/30/15	JBS--B Marcus	SEU GRC	GP	TC Bob F re issue identification and strategy issues	1.00
4/2/15	JBS--B Marcus	SEU GRC	Coord	review meter set capital costs and forecast	1.50
4/3/15	JBS--B Marcus	SEU GRC	Coord	complete DR on meter set capital costs and forecast	0.83
4/6/15	JBS--B Marcus	SEU GRC	CC	review corporate center DR	0.25
4/14/15	JBS--B Marcus	SEU GRC	CWC	review cash working capital response, write follow-up, identify issues	1.50
4/14/15	JBS--B Marcus	SEU GRC	N/L/C	prepare data request on dues donations perks and travel	0.75

Date	Atty	Case	Task	Description	Time Spent
4/14/15	JBS--B Marcus	SEU GRC	CWC	write follow-up DR on cash working capital	1.25
4/15/15	JBS--B Marcus	SEU GRC	N/L/C	complete DR on dues, donations, perks	1.25
4/15/15	JBS--B Marcus	SEU GRC	N/L/C	work on dues, donations, perks, etc. DR	1.25
4/15/15	JBS--B Marcus	SEU GRC	N/L/C	complete data request on dues, donations, perks, and travel	0.75
5/4/15	JBS--B Marcus	SEU GRC	CWC	work on commodity cash working capital	1.50
5/5/15	JBS--B Marcus	SEU GRC	CWC	follow up DR on commodity CWC	1.50
5/8/15	JBS--B Marcus	SEU GRC	CWC	work on cash working capital analysis	4.50
5/9/15	JBS--B Marcus	SEU GRC	Tax	work on tax draft	2.75
5/9/15	JBS--B Marcus	SEU GRC	CWC	complete cash working capital draft	4.75
5/10/15	JBS--B Marcus	SEU GRC	Tax	draft tax testimony, make calculations	7.00
5/11/15	JBS--B Marcus	SEU GRC	CC	draft corporate center allocation	3.75
5/11/15	JBS--B Marcus	SEU GRC	Tax	work on tax issues for testimony	5.75
5/12/15	JBS--B Marcus	SEU GRC	#	work on corporate center, dues, donations, etc.	9.50
5/13/15	JBS--B Marcus	SEU GRC	CC	model corporate center allocation analysis, draft	3.75
5/14/15	JBS--B Marcus	SEU GRC	#	revise for Bob's edits and questions, prepare attachments, incorporate late data responses	7.25
5/15/15	JBS--B Marcus	SEU GRC	#	Edit and complete testimony, develop table of corporate center allocation impacts, revise income tax attachment	5.00
6/4/15	JBS--B Marcus	SEU GRC	GP	compile and edit workpapers	1.75
6/9/15	JBS--B Marcus	SEU GRC	Tax	respond to Sempra DR on income taxes	1.75
6/10/15	JBS--B Marcus	SEU GRC	Tax	respond to questions from BF quantifying tax impacts	0.25
6/16/15	JBS--B Marcus	SEU GRC	ICP	consult on review of incentive rebuttal with John Sugar	0.25
6/16/15	JBS--B Marcus	SEU GRC	GH	TC BobF re rebuttal, hearing prep	0.25
6/17/15	JBS--B Marcus	SEU GRC	ICP	review materials for cross of policy witnesses on incentive comp	0.75
6/19/15	JBS--B Marcus	SEU GRC	Coord	TC TURN and UCAN re coordination of GRC issues	0.75

Date	Atty	Case	Task	Description	Time Spent
6/20/15	JBS--B Marcus	SEU GRC	Policy	help Bob prep for policy witnesses - get earnings data from applications	2.00
6/26/15	JBS--B Marcus	SEU GRC	#	work on cross on corporate center, tax, CWC	3.50
6/28/15	JBS--B Marcus	SEU GRC	#	TC Bob re cross on cash working capital, tax, corp center	0.83
6/29/15	JBS--B Marcus	SEU GRC	CWC	work on cross prep for cash working capital cross, Sempra earnings	1.50
7/5/15	JBS--B Marcus	SEU GRC	CC	get materials for Bob for corporate center, respond to questions on CWC	0.67
7/6/15	JBS--B Marcus	SEU GRC	Tax	Respond to questions on tax cross	0.42
7/7/15	JBS--B Marcus	SEU GRC	CWC	respond to questions on cash working capital cross	0.42
7/8/15	JBS--B Marcus	SEU GRC	Tax	respond to questions on tax cross	0.17
7/9/15	JBS--B Marcus	SEU GRC	#	prepare errata for testimony and attachments	1.33
8/12/15	JBS--B Marcus	SEU GRC	CWC	get materials for Bob for corporate center, respond to questions on CWC	0.33
8/17/15	JBS--B Marcus	SEU GRC	Tax	Respond to questions on tax	1.00
8/19/15	JBS--B Marcus	SEU GRC	CWC	respond to questions on cash working capital cross	0.75
8/24/15	JBS--B Marcus	SEU GRC	Tax	respond to questions on tax cross	0.33
8/26/15	JBS--B Marcus	SEU GRC	#	prepare errata for testimony and attachments	0.83
9/1/15	JBS--B Marcus	SEU GRC	Sett	discuss settlement issues with Bob F	0.83
10/6/15	JBS--B Marcus	SEU GRC	Tax	respond to tax brief questions from Bob F	0.33
10/12/15	JBS--B Marcus	SEU GRC	Tax	review and edit opening brief	0.33
10/27/15	JBS--B Marcus	SEU GRC	Tax	TC Bob F re issues for tax portion of reply brief	0.33
11/2/15	JBS--B Marcus	SEU GRC	Tax	edit reply brief	1.33
12/21/15	JBS--B Marcus	SEU GRC	Tax	Prep for and have TC requested by Energy Division on tax issues	0.75
1/25/16	JBS--B Marcus	SEU GRC	Tax	respond to Energy Division questions on Sempra tax workpapers	0.50

Date	Atty	Case	Task	Description	Time Spent
2/9/16	JBS--B Marcus	SEU GRC	Tax	Prep for and have call with Energy Division regarding repair deduction tables and workpapers in testimony	1.25
2/25/16	JBS--B Marcus	SEU GRC	Tax	Prep for and have call with Energy Division regarding repair deduction tables and workpapers in testimony	0.75
5/31/16	JBS--B Marcus	SEU GRC	PD	Respond to Bob F questions on Bonus depreciation in Sempra PD	0.33
6/4/16	JBS--B Marcus	SEU GRC	PD	Review draft of comments on PD	0.33
6/5/16	JBS--B Marcus	SEU GRC	PD	Respond to questions from BF on draft comments on PD	0.25
6/7/16	JBS--B Marcus	SEU GRC	PD	Discuss with Bob and have TC with Sempra on tax language in the PD	0.67
6/13/16	JBS--B Marcus	SEU GRC	PD	Review tax issue for reply comments on PD	0.67

Total: JBS--B Marcus

121.89

Attorney: JBS--G Jones

1/9/15	JBS--G Jones	SEU GRC	GP	Review Case	0.28
1/15/15	JBS--G Jones	SEU GRC	GP	Review DRs (Gas Distribution)	0.21
1/23/15	JBS--G Jones	SEU GRC	GP	Review case (customer service) - SDG&E testimony	0.50
3/26/15	JBS--G Jones	SEU GRC	GP	Review and analyze Customer Service data (SCG-10)	2.00
3/30/15	JBS--G Jones	SEU GRC	GP	Overview of case, various sections	3.38
3/31/15	JBS--G Jones	SEU GRC	GP	IT (SCG-18, analyze historical costs for IT Division as a whole (3.25 hrs), and for Desktop Hardware Refresh (2.15 hrs).	5.41
4/1/15	JBS--G Jones	SEU GRC	GP	Draft DRs IT (SCG-18)	5.38
4/2/15	JBS--G Jones	SEU GRC	GP	Draft DRs re IT (SDG&E-19)	3.83
4/2/15	JBS--G Jones	SEU GRC	GP	Draft DRs IT (SCG-18), AMI (SCG-39)	3.98
4/3/15	JBS--G Jones	SEU GRC	Fleet	Draft DRs re Fleet Services (SCG-15 and SDG&E-16)	5.00
4/3/15	JBS--G Jones	SEU GRC	CRE	Draft and edit DRs on CRE	2.00
4/3/15	JBS--G Jones	SEU GRC	GP	Draft and edit DRs on IT/AMI	1.77

Date	Atty	Case	Task	Description	Time Spent
4/6/15	JBS--G Jones	SEU GRC	GP	Draft DRs Customer Service	2.50
4/6/15	JBS--G Jones	SEU GRC	HR	Draft DRs Medical, Pensions	3.50
4/6/15	JBS--G Jones	SEU GRC	Fleet	Draft DRs Fleet services	2.50
4/7/15	JBS--G Jones	SEU GRC	HR	Draft and edit DRs (Medical SCG-15 (2 hrs.), Pensions (SCG-22, 0.75 hr.))	2.75
4/8/15	JBS--G Jones	SEU GRC	Fleet	Edit and draft DRs on Fleet and Facilities	2.52
4/9/15	JBS--G Jones	SEU GRC	HR	Draft DRs - Pensions (SCG-22)	0.70
4/10/15	JBS--G Jones	SEU GRC	HR	Draft DRs - Pensions (SCG-22)	1.74
4/14/15	JBS--G Jones	SEU GRC	HR	Draft DRs re Pension (SDG&E-23)	2.50
4/14/15	JBS--G Jones	SEU GRC	HR	Draft DRs re Pension (SCG-22)	1.50
4/15/15	JBS--G Jones	SEU GRC	HR	Draft DRs re Pension (SCG-22)	1.00
4/16/15	JBS--G Jones	SEU GRC	HR	Draft DR regarding Pension Fund (SDG&E-23)	2.55
4/22/15	JBS--G Jones	SEU GRC	GP	Research IT/AMI issue (SDG&E-19)	1.51
4/22/15	JBS--G Jones	SEU GRC	GP	Research IT/AMI issue (SCG-18)	0.50
4/23/15	JBS--G Jones	SEU GRC	GP	Review DR responses re AMI/IT (SDG&E-19)	0.75
4/23/15	JBS--G Jones	SEU GRC	GP	Review DR responses re AMI/IT (SCG-18)	0.75
4/27/15	JBS--G Jones	SEU GRC	HR	Analysis, draft testimony re Health Care (SDG&E-22, 2 hrs); Analysis, draft testimony re Other Benefits (SDG&E-22, 0.5 hr)	2.50
4/27/15	JBS--G Jones	SEU GRC	HR	Analysis, draft testimony re Health Care (SCG-21, 2 hrs); Analysis, draft testimony re Other Benefits (SCG-21, 0.5 hr)	2.50
4/28/15	JBS--G Jones	SEU GRC	HR	Analysis re Health Care (SCG-21)	1.08
4/28/15	JBS--G Jones	SEU GRC	HR	Analysis re Health Care (SDG&E-22)	1.43
5/4/15	JBS--G Jones	SEU GRC	HR	Analysis on medical cost (SCG-21)	1.50
5/4/15	JBS--G Jones	SEU GRC	HR	Analysis on medical cost (SDG&E-22)	1.50
5/5/15	JBS--G Jones	SEU GRC	HR	Analysis and Draft tty re Benefits (SCG-21, 4.5 hrs); Analysis re pension (SCG-22, 1 hr.)	5.50
5/5/15	JBS--G Jones	SEU GRC	HR	Analysis and Draft tty re Benefits (SDG&E-22, 4.5 hrs); Analysis re pension (SDG&E-23, 1 hr)	5.50

Date	Atty	Case	Task	Description	Time Spent
5/6/15	JBS--G Jones	SEU GRC	HR	Analysis of Pension (SCG-22, 2.5 hrs); Analysis of Medical Benefits (SCG-21, 1.5 hrs.)	4.00
5/6/15	JBS--G Jones	SEU GRC	HR	Analysis of Pension (SDG&E-22, 2.5 hrs); Analysis of Medical Benefits (SCG-21, 1 hr.)	4.75
5/7/15	JBS--G Jones	SEU GRC	HR	Research and analysis re Medical Benefits	5.00
5/7/15	JBS--G Jones	SEU GRC	GP	Analysis of IT	4.00
5/8/15	JBS--G Jones	SEU GRC	HR	Draft Other Benefits section	3.00
5/8/15	JBS--G Jones	SEU GRC	Fleet	Draft Analysis of Fleet	4.50
5/9/15	JBS--G Jones	SEU GRC	CRE	Analysis and draft testimony re Corporate Real Estate	6.50
5/9/15	JBS--G Jones	SEU GRC	Fleet	Review DRs and Analysis of Fleet	3.00
5/10/15	JBS--G Jones	SEU GRC	Fleet	Analysis of and draft testimony for Fleet	8.50
5/11/15	JBS--G Jones	SEU GRC	Fleet	Analysis of and draft testimony for Fleet	10.00
5/12/15	JBS--G Jones	SEU GRC	Fleet	Draft testimony re Fleet	6.00
5/14/15	JBS--G Jones	SEU GRC	CRE	Redaction confidential Real Estate testimony (SCG-16)	1.88
5/15/15	JBS--G Jones	SEU GRC	CRE	Review and edit Real Estate testimony for confidential info (SCG-16)	0.75
5/15/15	JBS--G Jones	SEU GRC	GP	Draft introduction (30 mins); Draft edits; draft attachments	3.50
5/22/15	JBS--G Jones	SEU GRC	GP	Draft workpapers	2.00
5/26/15	JBS--G Jones	SEU GRC	GP	Draft workpapers	3.25
6/17/15	JBS--G Jones	SEU GRC	CRE	Draft DRs re GCT Rent (SCG-16)	1.50
6/18/15	JBS--G Jones	SEU GRC	CRE	Draft DRs GCT Rent	2.00
6/18/15	JBS--G Jones	SEU GRC	HR	review and draft notes on Other Benefits	6.00
6/30/15	JBS--G Jones	SEU GRC	Fleet	Review and prep for hearings	5.75
7/1/15	JBS--G Jones	SEU GRC	CRE	DR Response review, prepare for hearings on Gas Company Tower	3.00
7/1/15	JBS--G Jones	SEU GRC	Fleet	DR Response review, prepare for hearings (fleet)	2.90

Date	Atty	Case	Task	Description	Time Spent
7/2/15	JBS--G Jones	SEU GRC	CRE	Gas Company Tower analysis and hearing prep. (6.5 hrs) informational conversation with SCG regarding GCT (0.75 hr.)	7.25
7/6/15	JBS--G Jones	SEU GRC	CRE	review material regarding Gas Company Tower, draft memo to TURN	1.00
7/6/15	JBS--G Jones	SEU GRC	Fleet	Review transcript, draft notes for brief (Fleet)	1.45
7/7/15	JBS--G Jones	SEU GRC	CRE	Review SCG items re GTC (SCG-15), develop stipulation recommendations in lieu of cross; draft errata	4.50
7/7/15	JBS--G Jones	SEU GRC	GP	Draft errata	1.46
7/8/15	JBS--G Jones	SEU GRC	CRE	Draft, review, edit stipulations in lieu of cross of SCG witness Siefert (SCG-16)	0.82
7/13/15	JBS--G Jones	SEU GRC	GH	Prepare to be cross examined	4.00
Total: JBS--G Jones					194.78
<u>Attorney: JBS--G Ruzovan</u>					
5/12/15	JBS--G Ruzovan	SEU GRC	CWC	CWC - Combine and Analyze Data Responses for Bill	0.50
5/13/15	JBS--G Ruzovan	SEU GRC	#	ICP and Gas Distribution - Review support materials, final prep testimony and attachments for John	1.25
5/14/15	JBS--G Ruzovan	SEU GRC	#	ICP and Gas Distribution - Review support materials, final prep testimony and attachments for John	5.25
5/15/15	JBS--G Ruzovan	SEU GRC	#	Fleet, Real Estate - Review support materials, work on attachments for Garrick	3.81
Total: JBS--G Ruzovan					10.81
<u>Attorney: JBS--J Sugar</u>					
12/22/14	JBS--J Sugar	SEU GRC	GT&D	Review Exh. 2, 3, 4 for spending patterns	4.42

Date	Atty	Case	Task	Description	Time Spent
12/23/14	JBS--J Sugar	SEU GRC	GT&D	Review Gas Dist. O&M- Exh. 4 Compare w/ 2012 GRC	5.25
12/24/14	JBS--J Sugar	SEU GRC	GT&D	Review Gas Dist. O&M Exh. 5 compare w/ 2012 GRC	0.83
12/29/14	JBS--J Sugar	SEU GRC	GT&D	Review Dist. & Xmiss. O&M and Capital WPs 4 & 5, compare w 2012	5.17
12/30/14	JBS--J Sugar	SEU GRC	GT&D	Review TIMP/DIMP test 2012 & 2016	4.33
12/31/14	JBS--J Sugar	SEU GRC	GT&D	Develop initial DIMP/TIMP DR questions	1.92
1/5/15	JBS--J Sugar	SEU GRC	GT&D	Complete DR re: DIMP/TIMP	2.83
1/6/15	JBS--J Sugar	SEU GRC	GP	Review Customer Field Service Test. and WPs	4.34
1/7/15	JBS--J Sugar	SEU GRC	GT&D	Review Gas Dist. WPs for 2012 and 2016 and develop DR quests.	4.66
1/8/15	JBS--J Sugar	SEU GRC	GT&D	Reveiw Gas Trans. Ops Test. and 2012 and 2016 WPs, develop DR quests.	5.33
1/9/15	JBS--J Sugar	SEU GRC	GT&D	Review Gas Dist. and Xmission questions in light of ORA quests.	2.25
1/12/15	JBS--J Sugar	SEU GRC	GP	Summarize significant "training" costs in application	4.41
1/13/15	JBS--J Sugar	SEU GRC	GP	Research succession funding, Develop training	3.08
1/13/15	JBS--J Sugar	SEU GRC	GT&D	Revise DIMP/TIMP DR	0.33
1/14/15	JBS--J Sugar	SEU GRC	ICP	Research for Long-Term Incent. Test. and Devel Short term incent. DR	3.33
1/14/15	JBS--J Sugar	SEU GRC	GT&D	Edit TIMP/DIMP and Dist. DRs	0.92
1/15/15	JBS--J Sugar	SEU GRC	ICP	Edit/Expand Incentive Compensation DR - considering last GRC Test	2.92
1/15/15	JBS--J Sugar	SEU GRC	ICP	Review history of incentive decisions re: financial measures	2.42
1/15/15	JBS--J Sugar	SEU GRC	GP	Revise Overall Training/Succession Planning DR	1.08
1/16/15	JBS--J Sugar	SEU GRC	GT&D	Comp. of SoCal and SDG&E test. for consistency - Trans O&M/Capital and rev 2012	1.25

Date	Atty	Case	Task	Description	Time Spent
1/20/15	JBS--J Sugar	SEU GRC	GT&D	Comp. of SDG&E and SoCal gas testimony, focus on Dist. O&M, capital and Timp	4.33
1/21/15	JBS--J Sugar	SEU GRC	GT&D	Complete comparison of SDG&E/SoCal TIMP-DIMP test. - compare w/ 2012	4.75
1/22/15	JBS--J Sugar	SEU GRC	ICP	Review 2012 GRC and 2016 GRC incentive comp filing	0.50
1/22/15	JBS--J Sugar	SEU GRC	GT&D	Summarize Gas Trans/Dist areas w/ significant questions and funds	4.08
1/23/15	JBS--J Sugar	SEU GRC	GT&D	Complete summary comparison of utility gas trans/dist issues	3.41
1/26/15	JBS--J Sugar	SEU GRC	ICP	Rev. SoCal Total Comp. Study Results, compare w/ incent comp results -devel. DR	3.33
1/29/15	JBS--J Sugar	SEU GRC	GT&D	Edit SoCal/SDGE Gas comparison, send to TURN	2.25
1/29/15	JBS--J Sugar	SEU GRC	GP	Download and begin review of ORA DR responses for SoCal & SDG&E	1.09
1/29/15	JBS--J Sugar	SEU GRC	GT&D	Review ORA DR Responses re: gas trans and dist issues	2.33
1/30/15	JBS--J Sugar	SEU GRC	GT&D	Review Trans/Dist/integrity mgmt. test. in light of ORA DRs to vet and refine issues	2.25
2/2/15	JBS--J Sugar	SEU GRC	GT&D	Review ORA DRs and WPs for added infor. on issues - espec. Cathodic Protection	2.33
2/11/15	JBS--J Sugar	SEU GRC	ICP	Begin review of Incentive Comp. DR responses.	0.83
2/11/15	JBS--J Sugar	SEU GRC	GT&D	Edit DR on Gas Distribution issues after ORA DR review	0.58
2/12/15	JBS--J Sugar	SEU GRC	ICP	Review Incent Comp DR Responses - develop quests. & issues	4.66
2/13/15	JBS--J Sugar	SEU GRC	ICP	Revi. Incent. Compl DR Responses - devel comparative sheet on annual results	2.66
2/13/15	JBS--J Sugar	SEU GRC	GT&D	Review Gas Dist. DR 0 focus on gas sensing equip. spending	2.08

Date	Atty	Case	Task	Description	Time Spent
2/17/15	JBS--J Sugar	SEU GRC	ICP	Complete Incentive Comp. DR - Send to TURN	3.08
2/18/15	JBS--J Sugar	SEU GRC	GT&D	Begin work with ILI Data from TURN SoCal DR-3	1.75
2/18/15	JBS--J Sugar	SEU GRC	ICP	Expand Incentive Comp DR to SDG&E - review their DR-2 response	3.33
2/19/15	JBS--J Sugar	SEU GRC	ICP	Finish Incentive Comp DR rewrite	0.58
2/19/15	JBS--J Sugar	SEU GRC	GT&D	Work on third DR regarding DIMP/TIMP risk analysis	3.33
2/20/15	JBS--J Sugar	SEU GRC	GT&D	Review testimony and DR response re: ILI - invest. Average ILI cost est.	2.41
2/23/15	JBS--J Sugar	SEU GRC	GT&D	Review DIMP/TIMP Test. and SoCal DRs re: pipe replacement	3.83
2/24/15	JBS--J Sugar	SEU GRC	ICP	Begin Outline and draft ICP test. - review ROE decision re: SoCal and SDG&E	4.91
2/25/15	JBS--J Sugar	SEU GRC	ICP	Revi. Texas ICP Test., Markus Edison Tax test. draft outline for ICP Test.	4.74
2/26/15	JBS--J Sugar	SEU GRC	Tax	Review Sempra 2012 and 2013 Annual Reports re: Tax savings from Repairs Ded.	3.75
2/26/15	JBS--J Sugar	SEU GRC	Tax	Rev. Sempra 2014 3rd qtr. report, 2013 3rd qtr. Report re: tax savings	1.17
2/27/15	JBS--J Sugar	SEU GRC	ICP	Rev. 10K filings/quarterly filings for infor. re ICP Financial Perf.	1.75
2/27/15	JBS--J Sugar	SEU GRC	ICP	Extract causes of earnings change in utilities for ICP Test. and Format	1.84
2/27/15	JBS--J Sugar	SEU GRC	ICP	Rev. Gas Dist. DR response re: defer. maint. as Part of ICP Finance Issue	0.58
3/2/15	JBS--J Sugar	SEU GRC	GT&D	Dev gas dist. DR, based on DR 2 responses, & PG&E DR resp.	4.41
3/3/15	JBS--J Sugar	SEU GRC	GT&D	Expand draft gas distribution DR 3	1.25
3/3/15	JBS--J Sugar	SEU GRC	ICP	Draft test. on ICP and LT incent. Comp. past decisions	3.33
3/4/15	JBS--J Sugar	SEU GRC	ICP	Continue drafting/organizaing ICP testimony	2.16

Date	Atty	Case	Task	Description	Time Spent
3/4/15	JBS--J Sugar	SEU GRC	ICP	Rev. 2010 and 2011 Sempra financial reports for ICP testimony	2.25
3/5/15	JBS--J Sugar	SEU GRC	ICP	Add to ICP test, re: efficiency and Finan. Performance	3.74
3/6/15	JBS--J Sugar	SEU GRC	ICP	Distilling arguments on Financial ICP goal discussion	4.41
3/9/15	JBS--J Sugar	SEU GRC	GT&D	Review Gas Dist. DIMP/TIMP test. and risk model	2.25
3/9/15	JBS--J Sugar	SEU GRC	ICP	Work on ICP Test.y - Strategic and Finance Goals	3.08
3/10/15	JBS--J Sugar	SEU GRC	GT&D	Dev. DR quests from Gas Dist/ Trans 2012 GRC v.spending	5.07
3/11/15	JBS--J Sugar	SEU GRC	GT&D	Dev. Gas Dist. DR quests. re: inter-GRC acct. changes	1.33
3/11/15	JBS--J Sugar	SEU GRC	GT&D	Edit DIMP/TIMP DR, add gas distribution quests.	0.92
3/11/15	JBS--J Sugar	SEU GRC	GT&D	Cont. Analysis of 2012 and 2015 GRC Gas Dist. Costs	3.50
3/12/15	JBS--J Sugar	SEU GRC	GT&D	Edit DR on TIMP/DIMP, dist. expend.	0.58
3/12/15	JBS--J Sugar	SEU GRC	GP	Review SoCal PHMSA reports-prov. to UWUA as DR-1 atch	2.75
3/16/15	JBS--J Sugar	SEU GRC	GT&D	Address quests. re: Gas Dist. DR - Review ORA DRs	0.92
3/16/15	JBS--J Sugar	SEU GRC	ICP	Rev. SDG&E atchmnts on ICP Surveys/ indiv. goal	3.58
3/17/15	JBS--J Sugar	SEU GRC	ICP	Incorporate Long-Term Incent. Infor. in ICP Tes.	2.08
3/17/15	JBS--J Sugar	SEU GRC	ICP	Clarify ICP test., re financial goal impacts	3.25
3/19/15	JBS--J Sugar	SEU GRC	ICP	Draft. ICP test. - reformat fin. Goal discussion	4.83
3/20/15	JBS--J Sugar	SEU GRC	GT&D	Edit, modify DIMP/TIMP DR for TURN atty.	2.91
3/20/15	JBS--J Sugar	SEU GRC	ICP	Review testimony/ DR responses re: exclusions to ICP Results	1.83
3/24/15	JBS--J Sugar	SEU GRC	ICP	Rev. Sempra wildfire history re: ICP exclusion	5.08

Date	Atty	Case	Task	Description	Time Spent
3/25/15	JBS--J Sugar	SEU GRC	ICP	Spreadsheet for ICP - dev. and consolidate tables	3.08
3/26/15	JBS--J Sugar	SEU GRC	ICP	Revise, edit ICP testimony - fill in references	5.41
3/31/15	JBS--J Sugar	SEU GRC	ICP	Search for disallowance of SERP - Nevada, Wash.	1.83
3/31/15	JBS--J Sugar	SEU GRC	Policy	Rev. Safety Div. Rpt. on SEMPRA -- esp. SoCalGas	2.75
4/1/15	JBS--J Sugar	SEU GRC	ICP	Res. other states' Supplemental Retirement Program decisions	3.83
4/2/15	JBS--J Sugar	SEU GRC	ICP	Document other states' Supp Retirement decisions - excerpt	4.58
4/6/15	JBS--J Sugar	SEU GRC	ICP	Rev. Director Stock Comp. and Pension issuis - 2012 decis.	1.50
4/6/15	JBS--J Sugar	SEU GRC	ICP	Clarify ICP testimony, check vs. 2012 decision	2.66
4/7/15	JBS--J Sugar	SEU GRC	ICP	Put draft ICP testimony in JBS format - edit	2.25
4/7/15	JBS--J Sugar	SEU GRC	ICP	Search to update Econ-Demo F'cast data, update DOF, DOT data	1.92
4/8/15	JBS--J Sugar	SEU GRC	ICP	Refine/distill ICP tables for testimony	1.76
4/8/15	JBS--J Sugar	SEU GRC	ICP	Work on format, and edit ICP testimony to better f	2.33
4/9/15	JBS--J Sugar	SEU GRC	ICP	Review Sempra 2014 Annual Report and past 10-Ks, m	4.08
4/10/15	JBS--J Sugar	SEU GRC	ICP	Rev. format and text of concl. re: Financial Goals - add 2014	4.91
4/13/15	JBS--J Sugar	SEU GRC	Tax	Res. timing/ notification for IRS 2011-43 - "safe harbor" option	2.18
4/13/15	JBS--J Sugar	SEU GRC	GT&D	Revi. Resp. to SoCal DR-7: DIMP/TIMP issues, DREAMS func.	2.83
4/14/15	JBS--J Sugar	SEU GRC	Tax	Pursue Safe Harbor Tax changes. - Edit ICP testimony draft	4.25
4/15/15	JBS--J Sugar	SEU GRC	Policy	Comp. 2012 GRC fcast/rec. spend and DR resp. dev. Worksht.	5.17
4/16/15	JBS--J Sugar	SEU GRC	Policy	Work on expend. comp. 2012 forecast/2016 forecast - start DR	4.92

Date	Atty	Case	Task	Description	Time Spent
4/17/15	JBS--J Sugar	SEU GRC	Policy	Integ. 2014 rec. spend. w/ 2009-2013 - tracking acct. # Changes	4.08
4/20/15	JBS--J Sugar	SEU GRC	GT&D	Develep DR for Gas Distr. followup to prev. DRs	2.66
4/20/15	JBS--J Sugar	SEU GRC	GT&D	Complete workbook comparing 2014 spend and 2012 forecast..	2.25
4/21/15	JBS--J Sugar	SEU GRC	GT&D	Complete gas dist. DR & respsnd to TURN atty	2.24
4/21/15	JBS--J Sugar	SEU GRC	ICP	Edit testimony - supp. retirement, ICP	1.84
4/22/15	JBS--J Sugar	SEU GRC	GT&D	Review Line 1600 background in North-South Transmission	2.75
4/22/15	JBS--J Sugar	SEU GRC	ICP	Review Res. Rate Reform re: strategic goals in ICP	1.91
4/23/15	JBS--J Sugar	SEU GRC	ICP	Res. Mgmt. issues for ICP testimony - Edit Strategic disc.	3.17
4/23/15	JBS--J Sugar	SEU GRC	GT&D	Revoew DIMP/TIMP DR resp. for consist. w/t est.	1.08
4/24/15	JBS--J Sugar	SEU GRC	ICP	Review ORA Benefits Testimony - compare vs. draft	1.01
4/24/15	JBS--J Sugar	SEU GRC	GT&D	Review Noth-South Transmis. for "strategic" and rewrite	1.75
4/27/15	JBS--J Sugar	SEU GRC	GP	Res. County-by County const. permits for 2014 & Q1 2015	3.58
4/28/15	JBS--J Sugar	SEU GRC	ICP	Research other states' denial of funding for financial ICP	2.50
4/29/15	JBS--J Sugar	SEU GRC	Policy	Rev. 2012 Decis, compare w 2012-14 spend and ORA Test.	4.08
4/30/15	JBS--J Sugar	SEU GRC	GP	Review UCAN DRs for SoCal Related responses	0.59
4/30/15	JBS--J Sugar	SEU GRC	GT&D	Rev. ORA recom. and Logic for DIMP/TIMP	3.08
5/1/15	JBS--J Sugar	SEU GRC	GT&D	Rev. Dist. Pipe Replacement - and DIMP DREAMS costs	5.08
5/4/15	JBS--J Sugar	SEU GRC	GT&D	Begin Draft of Gas Dist Pipe Replacement Test.	1.33
5/4/15	JBS--J Sugar	SEU GRC	GT&D	Complete Gas Dist. DR and Edit	1.08

Date	Atty	Case	Task	Description	Time Spent
5/4/15	JBS--J Sugar	SEU GRC	GT&D	Draft of Gas Dist. Testimony - normalizing planning costs	3.33
5/5/15	JBS--J Sugar	SEU GRC	ICP	Revise ICP testimony in light of SDG&E DR-4 responses	1.92
5/5/15	JBS--J Sugar	SEU GRC	GT&D	Edit and expand Distribution testimony	3.08
5/6/15	JBS--J Sugar	SEU GRC	ICP	Investigate EV Pilot issues for o ICP regulatory goals	1.58
5/6/15	JBS--J Sugar	SEU GRC	ICP	Finish ICP Testimony revise - format -- replace Tables	2.66
5/6/15	JBS--J Sugar	SEU GRC	ICP	Update ICP worksheet w/ changes from DR-4 and clean up	1.25
5/7/15	JBS--J Sugar	SEU GRC	GT&D	Review DR responses re: Gas Distribution issues	0.84
5/7/15	JBS--J Sugar	SEU GRC	ICP	Edit ICP Testimony	1.08
5/7/15	JBS--J Sugar	SEU GRC	ICP	Condense Background Docs for ICP Addendum	0.58
5/8/15	JBS--J Sugar	SEU GRC	GT&D	Devel. DREAMS C/E Discussion in Testimony	4.16
5/8/15	JBS--J Sugar	SEU GRC	GT&D	Revise draft of Gas Dist. issues in light of DR responses	3.08
5/8/15	JBS--J Sugar	SEU GRC	GT&D	Review incoming SoCal gas distribution DR responses	0.75
5/8/15	JBS--J Sugar	SEU GRC	GT&D	Incorporate new cost estimates from DR responses	0.58
5/13/15	JBS--J Sugar	SEU GRC	GT&D	Edit Gas Dist. Test. per atty. Comments	1.91
5/14/15	JBS--J Sugar	SEU GRC	ICP	Edit ICP Test per Atty. Comments	2.66
5/15/15	JBS--J Sugar	SEU GRC	ICP	Final ICP edits - reference checks	3.52
5/20/15	JBS--J Sugar	SEU GRC	ICP	Begin Devel. of ICP wksheets for 2015 Goals/Weights based on DR 5 resp	3.42
5/20/15	JBS--J Sugar	SEU GRC	ICP	Review response to TURN SEU DR-05	0.58
5/21/15	JBS--J Sugar	SEU GRC	ICP	Complete calcs. for 2015 ICP Revise	1.16
5/21/15	JBS--J Sugar	SEU GRC	ICP	Review/Update ICP analysis for 2015 ICP Program	3.92
5/22/15	JBS--J Sugar	SEU GRC	ICP	Complete and document Analysis of 2015 ICP changes	2.58
5/26/15	JBS--J Sugar	SEU GRC	#	Prep and send WPs for ICP and Gas Distr. Test.	0.58

Date	Atty	Case	Task	Description	Time Spent
6/9/15	JBS--J Sugar	SEU GRC	ICP	Develop framework of cross issues for ICP	1.83
6/10/15	JBS--J Sugar	SEU GRC	GT&D	Develop framework of cross exam quest. on Gas Dist	2.08
6/10/15	JBS--J Sugar	SEU GRC	GT&D	Review Safety Div. report on Aldyl A pipe ris, related materials	3.33
6/11/15	JBS--J Sugar	SEU GRC	GT&D	Compare Sempra Aldyl-A Rpt. Response to DIMP/Gas D	3.59
6/11/15	JBS--J Sugar	SEU GRC	GT&D	Review leak survey balancing Acct. Decision	0.33
6/12/15	JBS--J Sugar	SEU GRC	GT&D	Rev. Gas Dist. Leak find/repair test. and DR responses	3.33
6/12/15	JBS--J Sugar	SEU GRC	GT&D	Review EDF Test. and Rebuttal re: dist. leak issues	0.42
6/15/15	JBS--J Sugar	SEU GRC	ICP	ICP Review Sempra Rebuttal - ID substantive issues	5.33
6/16/15	JBS--J Sugar	SEU GRC	ICP	Research ICP references in Rebuttal	1.83
6/16/15	JBS--J Sugar	SEU GRC	GT&D	Work on cross questions - Dist. issues	3.08
6/17/15	JBS--J Sugar	SEU GRC	GT&D	Develop Cross issues from Gas Dist../DIMP rebuttal	6.16
6/18/15	JBS--J Sugar	SEU GRC	GT&D	Expand draft issues re: Gas Dist. and DIMP Witnesses	2.83
6/18/15	JBS--J Sugar	SEU GRC	ICP	Rev. Sempra and utility ICP finan. targets -begin dev'ing graph	1.25
6/18/15	JBS--J Sugar	SEU GRC	ICP	Review 10-K and Annual Rpts re: SoCal/SDG&E earnings	1.75
6/19/15	JBS--J Sugar	SEU GRC	ICP	Work on ICP issues/Cross re Finan. Measures	0.66
6/19/15	JBS--J Sugar	SEU GRC	GT&D	Work on Gas Distribution Cross - speak w/ Atty.	4.16
6/22/15	JBS--J Sugar	SEU GRC	GT&D	Work on Gas Distribution Cross issues,	3.32
6/22/15	JBS--J Sugar	SEU GRC	ICP	Work on ICP Cross issues - Robinson - Shlax issues	2.83
6/23/15	JBS--J Sugar	SEU GRC	ICP	Work on cross issues for ICP	3.67
6/23/15	JBS--J Sugar	SEU GRC	GT&D	Refine Cross iissues for Gas dist	1.83
6/24/15	JBS--J Sugar	SEU GRC	GT&D	Work on Gas Dist. cross issues.	4.08
6/24/15	JBS--J Sugar	SEU GRC	GT&D	Review Transcript from DIMP Witness	0.58

Date	Atty	Case	Task	Description	Time Spent
6/25/15	JBS--J Sugar	SEU GRC	GT&D	Review Transcript of DIMP witness	0.50
6/25/15	JBS--J Sugar	SEU GRC	GT&D	Work on Gas Dist.Quest.	0.33
6/25/15	JBS--J Sugar	SEU GRC	ICP	Invest. relationship of Utility Financial Perfor and stock price	3.91
6/26/15	JBS--J Sugar	SEU GRC	GH	Review of materials in prep for CPUC appearance	1.58
6/26/15	JBS--J Sugar	SEU GRC	ICP	Work on Cross/Rebuttal of Schlax - re: ICP Financial goals	1.25
6/26/15	JBS--J Sugar	SEU GRC	GT&D	Review Ayala Transcript	1.75
6/30/15	JBS--J Sugar	SEU GRC	GT&D	Review Ayala and Martinez Transcripts - evaluate impact	2.33
6/30/15	JBS--J Sugar	SEU GRC	ICP	Develop ICP Cross Quests. and Issues for Robinson	2.91
7/1/15	JBS--J Sugar	SEU GRC	ICP	Dev.worksheet to comp. ICP w/ Analyst Present. On Finances	3.33
7/1/15	JBS--J Sugar	SEU GRC	ICP	Review TURN-SEU DR-07, and 06	1.58
7/2/15	JBS--J Sugar	SEU GRC	ICP	Comp. workbook and graphs on Finan. ICP Data from DR-7	3.08
7/2/15	JBS--J Sugar	SEU GRC	ICP	Complete draft of issues/quest. for cross of Robt. Schlax	2.50
7/6/15	JBS--J Sugar	SEU GRC	ICP	Dev. Ests. of ICP Financial Goal cost andnecessary bond impact for ratepayers to benefit from strong utility finl position	2.75
7/7/15	JBS--J Sugar	SEU GRC	ICP	Reveiw Robinson/Schlax transcript	2.67
7/7/15	JBS--J Sugar	SEU GRC	GT&D	Begin compil. of Rebuttal Issues and Transcript Docs for brief	1.92
7/8/15	JBS--J Sugar	SEU GRC	GT&D	Rev. Transcripts, relate to rebuttal arguments and TURN test for brief	4.83
7/9/15	JBS--J Sugar	SEU GRC	GT&D	Rev. Dist. pipe replacement rebuttal in brief prep	1.33
7/9/15	JBS--J Sugar	SEU GRC	ICP	Incorproate rebuttal arguments into ICP Test. for bkground	4.07
7/10/15	JBS--J Sugar	SEU GRC	GT&D	Incorporate notes re rebuttal and arguments into Gas Dist Test for brief drafting	3.08

Date	Atty	Case	Task	Description	Time Spent
7/13/15	JBS--J Sugar	SEU GRC	GT&D	Incorp. cross results into gas dist. test - as brief background	4.92
7/14/15	JBS--J Sugar	SEU GRC	ICP	Incorp. cross results into ICP test as brief background-	5.16
7/15/15	JBS--J Sugar	SEU GRC	GT&D	Incorporate Gas Dist. Cross results into both test.update/comments	2.75
9/21/15	JBS--J Sugar	SEU GRC	GP	Review Reponse to Energy Div. DR on ICP and gas dist issues	0.84
Total: JBS--J Sugar					476.25

Attorney: MH

12/17/14	MH	SEU GRC	GP	Skim SDG&E and SCG applications; read emails from Bill and Bob re issues; write protest section	1.75
3/24/15	MH	SEU GRC	ED	MTg w/ Bob and Eric to discuss Elec D - solar Gen issue (capacity expansion)	0.75
3/27/15	MH	SEU GRC	ED	Edit Eric's DR re impact of solar DG on T&D capacity expansion	0.50
4/8/15	MH	SEU GRC	ED	Edit Eric's clarification responses to SDG&E re solar DR	0.25
5/7/15	MH	SEU GRC	ED	Review and comment on Eric's outline of TURN testimony re solar impact on capacity capital; mtg w/ Eric re testimony	1.00
5/13/15	MH	SEU GRC	ED	TC w/ Bill and Eric to discuss capacity expansion testimony and SDG&E DR response	0.25
5/14/15	MH	SEU GRC	ED	Close edit of Borden testimony on SDG&E D capital (capacity/expansion)	1.50
5/14/15	MH	SEU GRC	ED	Final review of Sugar Gas D testimony	0.25
5/15/15	MH	SEU GRC	CRE	Review and edit of Jones testimony re real estate - deal with confidentiality and disclosure issues	1.25
5/15/15	MH	SEU GRC	ED	Final review and edit of Borden testimony	1.25

Date	Atty	Case	Task	Description	Time Spent
6/16/15	MH	SEU GRC	Coord	TC w/ Tad Gondai of JP re hearings	0.25
6/18/15	MH	SEU GRC	ED	Read Jenkins rebuttal to Borden; Read Eric's notes re rebuttal and cross	1.00
6/20/15	MH	SEU GRC	ED	Re-read Borden direct in prep for cross examination	0.50
6/22/15	MH	SEU GRC	GH	Read emails re witness order and cross schedule	0.25
6/23/15	MH	SEU GRC	ED	Mtg w/ Eric to discuss cross of Jenkins re solar DG; prepare cross for Jenkins	2.50
6/24/15	MH	SEU GRC	ED	Meet with Eric to discuss cross examination for Jenkins; issues re TURN recommendations	1.50
6/30/15	MH	SEU GRC	ED	Prepare cross examination of Jenkins	2.00
7/1/15	MH	SEU GRC	ED	Prepare Jenkins cross (review testimonies; review DRs; prepare exhibits)	5.50
7/2/15	MH	SEU GRC	ED	Cross of jenkins re T&D capacity expansion\	3.50
7/6/15	MH	SEU GRC	ED	Write opening brief - intro	0.50
7/7/15	MH	SEU GRC	ED	Write opening brief - CPUC policy re DG	0.75
7/13/15	MH	SEU GRC	ED	Write opening brief (summarize TURN method; write up section re solar output)	1.50
7/13/15	MH	SEU GRC	ED	Write opening brief re SDG&E method	2.00
7/14/15	MH	SEU GRC	ED	Read transcript of Jenkins; continue writing opening brief on solar DG and D capacity	2.00
7/15/15	MH	SEU GRC	ED	Write opening brief (research D.03-06-028, D.09-**, write re "physical assurance standard, fill in cites and data)	4.50
7/16/15	MH	SEU GRC	GP	Revise Borden testimony to make Exh. 409; emails w/ ALJ	0.50
7/17/15	MH	SEU GRC	ED	Rewrite section re "physical assurance" in opening brief, sections re. TURN calculations	2.00

Date	Atty	Case	Task	Description	Time Spent
7/20/15	MH	SEU GRC	ED	Final review of opening brief re D capacity expansion	1.50
7/21/15	MH	SEU GRC	ED	Finalize opening brief on D capacity capital	2.50
8/24/15	MH	SEU GRC	Settle	Read ALJ Rulings re revised briefing schedule and sett schedule; TC w Bob re sett negotiations	0.75
Total: MH					44.25
<u>Attorney: TL</u>					
12/3/14	TL	SEU GRC	Coord	Exhchange e-mails w/M. Pocta (ORA) re ORA's overall assessment of application	0.25
12/5/14	TL	SEU GRC	GP	Prep e-mail to JBS(following up on BF email) re scope of issue-spotting assignment	0.25
8/13/15	TL	SEU GRC	Settle	Phone call w/BF re potential settlment w/Sempra, ORA	0.25
8/19/15	TL	SEU GRC	Settle	Strategy discussion w/BF, Mark re Sempra-ORA proposed stlmt	0.50
6/5/16	TL	SEU GRC	PD	Rev PD re safety accountability reports	0.25
Total: TL					1.50
Grand Total					1441.48

Attachment 3

Expense Detail

Date	Atty	Case	Task	Description	Amount
<u>Activity: \$Copies</u>					
12/18/14	rap	A14-11-003	\$Copies	Copy of Motion for ALJ John Wong	\$0.50
12/18/14	rap	A14-11-003	\$Copies	Copy of Motion and Protest sent to ALJ John Wong	\$1.50
12/18/14	rap	A14-11-003	\$Copies	Copy of Protest sent to ALJ John Wong	\$1.00
12/18/14	rap	A14-11-003	\$Copies	Copy of Motion for ALJ John Wong	\$0.50
1/6/15	rap	A14-11-003	\$Copies	Copy Of Joint Prehearing Conference Statement Of TURN And Utility Consumers' Action Network To Mail TO ALJ	\$0.60
2/5/15	rap	A14-11-003	\$Copies	Copy Of NOI To Mail To ALJ	\$2.60
4/21/15	**	A14-11-003	\$Copies	TURN Office Copies & Scans associated with A. 14-11-003 for the period January 26, 2015 to April 21, 2015 (scans: 2)	\$0.20
5/19/15	HG	A14-11-003	\$Copies	Three Copies Of Testimonies Of John E. Sugar, Eric Borden, and William B. Marcus To Deliver to ALJs And Commissioner	\$171.00
7/1/15	**	A14-11-003	\$Copies	TURN Office Copies & Scans associated with A. 14-11-003 for the period April 22, 2015 to Sept 10, 2015 (scans: 5301)	\$530.10
10/12/15	HDG	A14-11-003	\$Copies	Copy of Opening Brief Of TURN, UCAN, and SDCAN on Tax Related Issues to send to the ALJ - 58 pages at ten cent per page	\$5.80
11/2/15	HDG	A14-11-003	\$Copies	Copy of Reply Brief Of TURN, UCAN, and SDCAN on Tax Related Issues to send to the ALJ - 50 pages at ten cents per page	\$5.00
1/5/16	**	A14-11-003	\$Copies	TURN Office Copies & Scans associated with A. 14-11-003 for the period September 10, 2015 to January 5, 2016 (scans: 575)	\$57.50
Total: \$Copies					\$776.30

Date	Atty	Case	Task	Description	Amount
<u>Activity: \$Lexis Research</u>					
5/31/15	**	A14-11-004	\$Lexis Research	LexisNexis May 2015 Invoice	\$48.20
6/30/15	**	A14-11-004	\$Lexis Research	LexisNexis June 2015 Invoice (researching cases cited by SEU in incentive comp rebuttal)	\$646.86
Total: \$Lexis Research					\$695.06
<u>Activity: \$Phone</u>					
3/31/15	**	A14-11-003	\$Phone	3/31/2015 Phone Bill	\$0.15
4/30/15	**	A14-11-003	\$Phone	4/30/2015 Phone Bill	\$3.17
5/31/15	**	A14-11-003	\$Phone	5/31/2015 Phone Bill	\$13.78
6/30/15	**	A14-11-003	\$Phone	7/31/2015 Phone Bill	\$4.47
7/31/15	**	A14-11-003	\$Phone	7/31/2015 Phone Bill	\$4.83
8/31/15	**	A14-11-003	\$Phone	8/31/2015 Phone Bill	\$1.72
9/30/15	**	A14-11-003	\$Phone	9/30/2015 Phone Bill	\$1.27
10/31/15	**	A14-11-003	\$Phone	10/31/2015 Phone Bill	\$1.08
11/30/15	**	A14-11-003	\$Phone	11/30/2015 Phone Bill	\$0.07
Total: \$Phone					\$30.54
<u>Activity: \$Postage</u>					
12/18/14	rap	A14-11-003	\$Postage	Postage for Copy of Protest sent to ALJ John Wong	\$1.19
12/18/14	rap	A14-11-003	\$Postage	Postage for Copy of Motion and Protest sent to ALJ John Wong	\$1.19
12/18/14	rap	A14-11-003	\$Postage	Postage for Motion sent to ALJ John Wong	\$1.19
1/6/15	rap	A14-11-003	\$Postage	Postage To Mail Joint Prehearing Conference Statement Of TURN And Utility Consumers' Action Network To Mail TO ALJ	\$1.18
2/5/15	rap	A14-11-003	\$Postage	Postage Of NOI To Mail To ALJ	\$2.38
10/12/15	HDG	A14-11-003	\$Postage	Postage to mail Opening Brief Of TURN, UCAN, and SDCAN on Tax Related Issues to the ALJ	\$2.84

Date	Atty	Case	Task	Description	Amount
11/2/15	HDG	A14-11-003	\$Postage	Postage to mail Reply Brief Of TURN, UCAN, and SDCAN on Tax Related Issues to the ALJ	\$2.84
Total: \$Postage					\$12.81
Grand Total					\$1,514.71

INVOICE TO:
 UTILITY REFORM NETWORK
 SAN FRANCISCO CA 94102

**ITEMIZATION OF LEXISNEXIS & RELATED CHARGES
 ACCOUNT SUMMARY BY CLIENT**

CLIENT

A.14-04-014
 PG&E 2015 GT&S A13-12-012
 R.12-06-013
 SEMPRA PSRMA A14-12-016
 SEMPRA 2016 GRC A14-11-004
ACCOUNT TOTAL:

GROSS AMOUNT	CONTRACT USE		TRANSACTIONAL USE		TOTAL BEFORE TAX	TAX	TOTAL CHARGES
	ADJUSTMENT	NET AMOUNT	OVER THE CAP	OUTSIDE CONTRACT			
\$ 82.00	(\$ 40.40)	\$ 41.60	-	-	\$ 41.60	-	\$ 41.60
\$ 82.00	(\$ 40.40)	\$ 41.60	-	-	\$ 41.60	-	\$ 41.60
\$ 82.00	(\$ 40.40)	\$ 41.60	-	-	\$ 41.60	-	\$ 41.60
\$ 205.00	(\$ 101.00)	\$ 104.00	-	-	\$ 104.00	-	\$ 104.00
\$ 95.00	(\$ 46.80)	\$ 48.20	-	-	\$ 48.20	-	\$ 48.20
\$ 546.00	(\$ 269.00)	\$ 277.00	\$ 0.00	\$ 0.00	\$ 277.00	\$ 0.00	\$ 277.00

INVOICE TO:
 UTILITY REFORM NETWORK
 SAN FRANCISCO CA 94102

**ITEMIZATION OF LEXISNEXIS & RELATED CHARGES
 ACCOUNT SUMMARY BY CLIENT**

CLIENT

A.14-04-014
 LEGISLATION SB 660
 SEMPRA 2016 GRC A14-11-004
ACCOUNT TOTAL:

GROSS AMOUNT	CONTRACT USE		TRANSACTIONAL USE		TOTAL BEFORE TAX	TAX	TOTAL CHARGES
	ADJUSTMENT	NET AMOUNT	OVER THE CAP	OUTSIDE CONTRACT			
\$ 582.60	(\$ 476.46)	\$ 106.14	-	-	\$ 106.14	-	\$ 106.14
\$ 538.00	(\$ 440.00)	\$ 98.00	-	-	\$ 98.00	-	\$ 98.00
\$ 400.00	(\$ 327.14)	\$ 72.86	-	\$ 574.00	\$ 646.86	-	\$ 646.86
\$ 1,520.60	(\$ 1,243.60)	\$ 277.00	\$ 0.00	\$ 574.00	\$ 851.00	\$ 0.00	\$ 851.00

Attachment 4

TURN Hours Allocated by Issue

SUMMARY OF TURN STAFF AND CONSULTANTS

A.14-11-003/004 SEU 2016 GRC
ATTORNEYS AND CONSULTANTS

Billing Period	Hourly Rate	Comp #	ACR	CompEx	Coord	CC	GRE		ED	ENRMA	Fleet	GH	GP	GT&D	HR	ICP	N/LC	PD	Policy	Proc	PTYR	Sett	Tax	Total Substantive Hours	Total Compensation (non-comp)	Total Compensation Hours		
							CWC	CWC																				
Robert Finkelstein	2014	\$505			1.5								10							4.25			1.25	17.00	\$8,585.00			
	2015	\$505										33.25		41.25	8.75	35.5	4.5	24.25		4.25		43.5	68.75	412.25	\$208,188.25	0.5		
	2015 (Comp)	\$252.50	0.5	13.5	8.75	21.5	13.75	16.75	16	3.75	1.5	33.25	9.5															
	2016	\$510																										
	2016 (Comp)	\$255	20								6							46.25				5.5	5.75	63.50	\$32,385.00	20		
Marcel Hawiger	2014	\$410											1.75											1.75	\$717.50			
	2015	\$410				0.25		1.25	39.5			0.25	0.5									0.75		42.50	\$17,425.00			
Hayley Goodson	2014	\$355											2.75											2.75	\$976.25			
	2015	\$355	11.5					0.25	0.5				1	0.5	2									15.75	\$5,591.25			
Thomas Long	2014	\$570				0.25							0.25											0.50	\$285.00			
	2015	\$570																				0.75		0.75	\$427.50			
	2016	\$575																0.25						0.25	\$143.75			
Eric Borden	2015	\$180							60.25															60.25	\$10,845.00			
William Marcus (JBS)	2014	\$265							1				1.25											7	9.25	\$2,451.25		
	2015	\$280	28.24			4.08	17.17		24			0.25	3	0.33		1	4		2			0.83	22.99	107.89	\$30,209.20			
	2016	\$280															2.25						2.5	4.75	\$1,330.00			
John Sugar (JBS)	2014	\$215												21.92											21.92	\$4,712.80		
	2015	\$220	0.58									1.58	21.76	187.14		210.92			21				11.35	454.33	\$99,952.60			
Garrick Jones (JBS)	2015	\$180						31.2			52.12	4	46.96		60.5										194.78	\$35,060.40		
Greg Ruszovan (JBS)	2015	\$215	10.31																					10.81	\$2,324.15			
TOTAL			20.50	60.63	13.50	8.75	27.58	30.92	49.45	42.00	103.50	7.50	85.37	15.58	122.47	250.64	69.75	249.42	8.50	48.75	47.25	4.25	4.25	51.33	119.59	1420.88	\$461,607.90	20.5
TOTAL % HOURS ALLOCATED			4.27%	0.95%	0.62%	1.94%	2.18%	3.48%	2.96%	7.28%	0.53%	6.01%	1.10%	8.62%	17.64%	4.91%	17.55%	0.60%	3.43%	3.33%	0.30%	0.30%	3.61%	8.42%	100.00%			