BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

Application of San Diego Gas & Electric Company (U902E) for Recovery of Undercollection Recorded in the Tree Trimming Balancing Account.

Application 22-12-008

PUBLIC ADVOCATES OFFICE OPENING BRIEF REGARDING SDG&E 2020 AND 2021 TREE TRIMMING BALANCING ACCOUNTS

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I. INTRODUCTION

Pursuant to Rule 13.12 of the California Public Utilities Commission’s Rules of Practice and Procedure (Rules) and Administrative Law Judge (ALJ) Syche Cai’s August 25, 2023, Email Ruling Modifying Proceeding Schedule to require Concurrent Opening Briefs to be filed no later than September 22, 2023, the Public Advocates Office at the California Public Utilities Commission (Cal Advocates) respectfully submits this Opening Brief on San Diego Gas & Electric Company’s (SDG&E) Application (A.) 22-12-008. In A.22-12-008 SDG&E seeks recovery of an undercollection of operations and maintenance (O&M) costs recorded for 2020 through 2021 in SDG&E’s Tree Trimming Balancing Account (TTBA). SDG&E requests approval of $43.5 million in 2020 and $26.8 million in 2021 for a total of $70.3 million.

As provided in the Assigned Commissioner’s May 9, 2023 Scoping Memo and Ruling, the issues to be determined in this proceeding are: 1) Whether the undercollected balance SDG&E recorded in its TTBA is reasonable; 2) Whether SDG&E reasonably incurred the costs recorded in its TTBA; 3) Whether the costs incurred in SDG&E’s TTBA complied with Commission orders and decisions, including Decision (D.) 19-09-051.4; 4) Whether there is a more appropriate rate recovery mechanism and amortization schedule for the undercollection recorded in the TTBA than what was proposed by SDG&E; and 5) Whether there are any safety considerations raised by this application.

As discussed in this Opening Brief and the supporting exhibits, because SDG&E did not provide reasonable documentation to substantiate and justify recovery of $70.3 million SDG&E has not demonstrated the reasonableness of its request. In the absence of such documentation, Cal Advocates recommends a downward adjustment to the TTBA based on what Cal Advocates was able to review, while also recognizing that the total requested amount for recovery could not be revised, verified and evaluated for

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1 Cal Advocates’ Report and other exhibits are attached to the pending Joint Motion of SDG&E and Cal Advocates to Accept Records into the Evidence filed on September 5, 2023 (Exhibit).
reasonableness.\textsuperscript{2} Specifically, the Commission should authorize recovery of $35.1 million for SDG&E’s undercollected O&M costs recorded in the TTBA, which is $35.1 million less than SDG&E’s request.\textsuperscript{3} Cal Advocates further recommends that the Commission direct SDG&E to comply with D.22-03-009 and include workpapers with future applications that contain critical information on the costs requested for recovery in its TTBA including O&M costs that can be tracked in its accounting system and compared to amounts requested for recovery in its TTBA.

II. BACKGROUND

As provided for in D.19-09-051, SDG&E’s 2019 General Rate Case (GRC) decision, SDG&E maintains a two-way TTBA that records actual tree trimming costs and associated revenues incurred to comply with SDG&E’s 2019 Wildfire Mitigation Plan Decision (D.19-05-039). D.19-09-051 authorized SDG&E revenues of $50.2 million for 2020 and 2021 for compliance towards its wildfire mitigation plan. The Commission directed SDG&E to file an application for recovery of any undercollections in the TTBA that exceed 35 percent of the authorized revenue requirement.\textsuperscript{4} SDG&E’s testimony acknowledges that SDG&E more than double, roughly 240\%, the $50.2 million authorized in D.19-09-051. SDG&E now seeks recovery of the undercollected combined $70.3 million balance in the TTBA for the years 2020-2021.\textsuperscript{5}

In 2020, SDG&E filed Application 20-07-003 requesting recovery of $10.4 million in the TTBA for 2019. In D.22-03-009, issued March 23, 2022, the Commission approved a portion of SDG&E’s request, finding that that SDG&E did not meet its burden of proof in showing that all recorded costs related to customer refusals were reasonably incurred. This largely resulted from the fact that SDG&E only provided

\textsuperscript{2} Exhibit CA-01 at 13.
\textsuperscript{3} Exhibit CA-01, Cal Advocates Prepared Testimony of Ry Andresen and Tamera Godfrey, dated June 30, 2023 at 2, 13.
\textsuperscript{4} D.19-09-051, Finding of Fact (FOF) No. 3
\textsuperscript{5} A.22.12.008 at 2.
estimated, not actual, costs incurred. The Commission further found that SDG&E’s failure to properly track such costs demonstrated that SDG&E was not managing the costs effectively. The Commission concluded that an estimate of costs, by itself, fails to demonstrate that costs were incurred, does not qualify as properly tracking costs, and does not demonstrate that costs were managed effectively.

Consequently, the Commission determined in D.22-03-009 that SDG&E did not meet its burden of proof and show that all the recorded costs included in its recovery application were reasonably incurred and expressly directed SDG&E as follows:

To seek future recovery of costs recorded in the Tree Trimming Balancing Account, San Diego Gas & Electric Company shall include the following information in its filings:

a. how costs were spent compared with authorized levels,

b. the activities that these costs supported and how much was spent on each activity,

c. an explanation of why these activities were reasonable and appropriate for recovery through the Tree Trimming Balancing Account, and

d. how the utility effectively managed the Tree Trimming Balancing Account costs.

D.22-03-009, Ordering Paragraph (OP) No. 2 (Emphasis added)

D.22-03-009, which was issued roughly nine months prior to SDG&E’s filing A.22-12-008, clearly and concisely reflects the Commission’s general requirement that applicant utilities bear the burden of demonstrating the reasonableness of their request. Here, SDG&E’s application and supporting testimony do not show that costs were managed effectively in compliance with the D.22-03-009 because SDG&E did not improve its tracking of costs, SDG&E does not breakdown costs by activity, SDG&E does not compare costs against authorized levels, and SDG&E does not show that costs

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6 D.22-03-009 FOF 15-17, Conclusion of Law (COL) No. 11.
7 Id.
8 D.22-03-009 at 14.
were incurred and incurred reasonably. Additionally, despite D.22-03-009's clear holding that cost estimates alone do not prove costs were incurred and incurred reasonably, SDG&E continues to rely on costs estimates. For example, without supporting documentation, SDG&E provides estimated costs for its revised post-trim audit activity to include $310,000 in 2020 and $267,000 in 2021.

California Evidence Code § 412 provides “[i]f weaker and less satisfactory evidence is offered when it was within the power of the party to produce stronger and more satisfactory evidence, the evidence offered should be viewed with distrust.” SDG&E has not met the minimum burden of proof for recovery.

III. BURDEN OF PROOF

"[T]he burden rests heavily upon a utility to prove it is entitled to rate relief and not upon the Commission, its Staff, or any interested party or protestant … to prove the contrary.”

In ratemaking applications, the burden of proof is on the applicant utility to demonstrate by a preponderance of the evidence that it is entitled to the relief requested. Applicant also bears the burden of production, which means that it must show that a preponderance of evidence supports its position.

SDG&E bears the burden of proof to show that it is entitled to recover undercollected revenues from its 2020-2021 TTBA.

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2 D.22-03-009 at 2, 20.
10 Exhibit SDG&E-02, Prepared Testimony of Dan Akau at DA-16.
11 D.18-09-017 at 28 (Application of Cal-Am Water Company (2018)); See also D.00-02-046 at 36 (Application of Pacific Gas and Electric Company (2000)); D.87-12-067 at 34 (Application of Pacific Bell (1987)); D.83-05-036 at 2 (Re Southern California Edison Company (1983) (“Of course the burden of proof is on the utility applicant to establish the reasonableness … We expect a substantial affirmative showing by each utility with percipient witnesses in support of all elements of its application”).
12 D.92496 at 12 (Investigation into Energy Cost Adjustment Clauses (1980)); D.87-12-067 at 13 (Re Pacific Bell (1987)).
IV. ARGUMENT

A. The costs incurred in SDG&E’S TTBA do not comply with Commission Orders and Decisions.

D.22-03-009’s discussion of the requisite minimum standard for tracking costs for future applications in order for SDG&E to recover undercollected amounts from its TTBA was not limited to Ordering Paragraph No. 2 (set forth above). The Commission additionally directed SDG&E as follows:

To seek recovery of costs recorded in the TTBA in the future, SDG&E shall provide in future filings how it spent the costs that were recorded. For SDG&E to demonstrate that it incurred the TTBA costs reasonably, SDG&E shall show, at a minimum:

1) how costs were spent compared with authorized levels,
2) the activities that these costs supported and how much was spent on each activity, and
3) that the activities were reasonable and appropriate for TTBA recovery.
4) To the extent possible, SDG&E shall also demonstrate how effectively it managed the costs spent.¹⁴

D.22-03-009 was issued March 23, 2022. SDG&E filed A.22-12-008 roughly nine months later December 13, 2022. Thus, when A.22-12-008 was filed SDG&E knew, or should have known, that to meet the minimum standard for proving costs were incurred and incurred reasonably, SDG&E would have to either produce the necessary support or not seek recovery. SDG&E had more than sufficient time and direction from the Commission to improve its accounting procedures to demonstrate compliance with the requirements in D.22-03-009 and SDG&E simply chose not to.

SDG&E never sought relief from, or a rehearing of, the Commission directives in D.22-03-009. Instead, SDG&E again presents 2020 and 2021 cost information the same way SDG&E presented cost information in its deficient 2019 application. The data line-item details that SDG&E provided in response to data requests from Cal Advocates are

¹⁴ D.22-03-009 at 18 (emphasis added); See also COL 11 at 24, OP 2 at 25.
structured and formatted exactly the same for 2020-2021 as they were in 2019.\textsuperscript{15} SDG&E’s line items are not categorized and do not correspond to SDG&E’s cost estimates. SDG&E’s tree trimming costs were not broken down by tree trimming activity despite these costs representing 96% of the recorded costs in 2020 and 97% in 2021.\textsuperscript{17} Instead, SDG&E continues to account for all of its largest costs under the “category” of “tree trimming” without any further detail.

For illustrative purposes, the following three screenshots come from SDG&E’s line-item details for 2019, 2020 and 2021.

\textbf{Illustration 1: SDG&E’s 2019 TTBA Line-Item Detail}\textsuperscript{18}
As these illustrations show, SDG&E’s application and supporting testimony rely on the same accounting that the Commission found deficient in SDG&E’s 2019 TTBA proceeding. SDG&E has failed to provide the additional information mandated by

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D.22-03-009 to supplement SDG&E’s accounting records to demonstrate that SDG&E incurred the TTBA costs and incurred them reasonably. As a result, A.22-12-008 and its supporting testimony do not show how SDG&E spent costs that were recorded, do not show how costs were compared with authorized levels, and do not show the activities that these costs supported along with how much was spent on each activity. Because SDG&E’s accounting is based off recorded cost data that cannot be analyzed and cannot be compared with authorized levels, it is impossible to identify how much was authorized in the GRC and which costs represent the alleged $70.3 million undercollection.

SDG&E failed to make the minimum showing required to demonstrate that it incurred recorded costs reasonably or that the activities were reasonable and appropriate for TTBA recovery.\(^{21}\) SDG&E has not met its burden of proof.

**B. SDG&E did not show how costs were spent compared with authorized levels.**

SDG&E’s application and supporting testimony does not demonstrate how its costs were spent compared to its authorized TTBA revenues in the 2019 GRC.\(^ {22}\) SDG&E does not identify specific recorded costs in the 2020-2021 TTBA that are responsible for its undercollection.\(^ {23}\) SDG&E does not compare the recorded costs of tree trimming activities to its authorized revenues in the 2019 GRC.\(^ {24}\) SDG&E also does not provide the expenses it forecasted for each tree trimming activity in the TTBA that it used to develop its TTBA forecast in the 2019 and 2024 GRC.\(^ {25}\)

In response to Cal Advocates’ discovery that sought to identify which recorded costs in the TTBA were reflected in the estimated costs identified in SDG&E’s testimony, SDG&E admitted that the costs reflected in its testimony “may ultimately

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\(^{21}\) D.22-03-009 at18.

\(^{22}\) Exhibit CA-01 at 15.

\(^{23}\) Id.

\(^{24}\) Id.

\(^{25}\) Id.
include costs recorded to other accounts for Regulatory Accounting purposes.” 26 While SDG&E states that its application is limited to the TTBA recorded expenditures listed in its testimony, 27 the fact is SDG&E’s testimony on TTBA recorded expenditures does not actually break down tree trimming costs. Consequently, it impossible to review and verify what costs are associated with what activities, what costs may have been double counted in other recorded cost accounts, or which activities are responsible for SDG&E’s alleged undercollection. 28

Because SDG&E does not maintain a categorized forecast of the cost of TTBA activities and does not track which TTBA costs are associated with each tree trimming activity, it is impossible to compare costs and independently verify which TTBA activities incurred higher costs than authorized or forecasted. 29 SDG&E ignored D.22-03-009’s specific directives and failed to provide documentation to show the activities that costs supported or how much was spent on each activity.

SDG&E does not breakdown its line-item detail for the 2020-2021 TTBA by tree trimming activity (as demonstrated in the Illustrations above). Instead, SDG&E provides cost estimates and unit counts of tree trimming activities that do not represent recorded costs in the TTBA and cannot be compared to specific TTBA costs that are responsible for its undercollection. 30 SDG&E’s line items lack adequate justification or simply cannot be verified because SDG&E failed to show the activities that these costs supported.

According to SDG&E, it failed to identify how much was spent on each activity because “SDG&E is unable to provide the requested breakdown data for the forecasted tree trimming costs… because SDG&E does not forecast tree trimming expenses at the

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27 Exhibit SDG&E-03, SDG&E’s Direct Testimony of Jason Kupfersmid.
28 Exhibit CA-01 at 16.
29 Exhibit CA-01 at 15.
level of granularity requested….” As evidenced by the three illustrations above and SDG&E’s admission that it does not forecast tree trimming expenses in sufficient granularity, SDG&E merely aggregated tree trimming costs without breaking down costs by tree trimming activity despite the fact that these costs represent nearly 100% of the recorded costs in both 2020 and 2021.  

Cal Advocates requested invoices for some of SDG&E’s largest TTBA costs in an effort to find supporting details to track, verify and determine whether costs were reasonable. Cal Advocates requested SDG&E provide the amount, date, vendor, and number of workers associated with the cost, an explanation of the activities involved and, if invoices were not available, an explanation why, along with any supporting documentation that verifies the total recorded cost and the specific activities associated with the cost. SDG&E did not provide supporting invoices. Instead, SDG&E states that it “is unable to provide a detail vendor produced document (invoice).”  

SDG&E provided screenshots without any descriptions of the work performed, insufficient detail to verify if costs are associated with vegetation management activities, and don’t show how such costs compare with authorized levels. Thus, the costs are impossible to verify, and SDG&E has not met its burden of proof to show that the costs were incurred for any particular activity or that they are associated with an incremental increase over SDG&E’s authorized revenues.

31 Exhibit CA-01 at 9, 15(Citing CA-01 at 34, Appx. C, SDG&E’s Response to DR PubAdv-SDG&E-002-RYD, Q.1).
32 Exhibit CA-01, at 14.
33 Exhibit CA-01 at 17 (Citing CA-01 at 46, Appx. D, SDG&E’s Response to Data Request PubAdv-SDG&E-003-RYD, Q. 2c.)
34 Exhibit CA-01 at 19 (citing CA-01 at 46, SDG&E’s response to data request PubAdv-SDG&E-003-RYD, Q.2c.). SDG&E provided screenshots of its accounting system without descriptions of the work performed.
C. SDG&E did not show that its activities were reasonable and appropriate for TTBA recovery.

SDG&E failed to include a detailed discussion of the justification for, or the costs associated with, individual costs.\textsuperscript{35} SDG&E’s Testimony provides estimates of the total cost and unit counts of its tree trimming activities\textsuperscript{36} but, these estimates do not represent identified recorded costs in the TTBA; they cannot be compared to any specific TTBA cost identified as responsible for undercollection.\textsuperscript{37} SDG&E is improperly asking the Commission to allow recovery of costs that cannot be verified as incurred let alone incurred reasonably.

Just as the Commission stated in D.22-03-009, SDG&E cannot meet its burden of proof without demonstrating that costs were incurred, properly tracked, reasonably incurred or managed effectively.\textsuperscript{38} An unverified cost is an unjustified cost that should not be deemed reasonable.\textsuperscript{39} The Commission should find that SDG&E failed to show that recorded amounts were reasonable and appropriate for TTBA recovery, failed to demonstrate effective management of costs spent and thus full recovery of its 2020-2021 TTBA is unjustified.

D. SDG&E inappropriately included unverified donations and sponsorships in its TTBA.

The Commission has a longstanding policy to “exclude from operating expenses for rate-fixing purposes all amounts claimed for dues, donations and contributions.”\textsuperscript{40} This policy reflects the Commission’s rationale that ratepayers should not fund

\textsuperscript{35} Exhibit CA-01 at 9, 15.
\textsuperscript{36} Exhibit SDG&E-02 - SDG&E Direct Testimony of Dan Akau, Appx. A.
\textsuperscript{37} Exhibit CA-01 at 15.
\textsuperscript{38} D.22-03-009 at 2, 14; See also Findings of Fact Nos. 15-17.
\textsuperscript{39} D.12-01-032 at 151; Pub. Util. Code §463(b).
\textsuperscript{40} Pacific Tel. & Tel. Co. v. Public Utilities Commission, 62 Cal.2d 634 (1965) at 668-669 (“The Commission in its decision observes that dues, donations and contributions, if included as an expense for rate-making purposes, become an involuntary levy on ratepayers, who, because of the monopolistic nature of utility service, are unable to obtain service from another source and thereby avoid such a levy. Ratepayers should be encouraged to contribute directly to worthy causes and not involuntarily through an allowance in utility rates.”)
discretionary contributions to organizations when they have no voice in selecting the recipients and the activities do not increase safety and reliability for customers.\textsuperscript{41}

Cal Advocates was able to identify two line-items in SDG&E’s TTBA representing $7,000 for goodwill donations and sponsorships, including $5,000 to the Utility Arborists Association and $2,000 to the Professional Tree Care Association.\textsuperscript{42} The donations and sponsorships included display tables, lunches, a four-foot by eight-foot sign, and logos on a web page, banner, and T shirts.\textsuperscript{43} SDG&E has not provided evidence that these activities increase safety and reliability for customers. The Commission should deny SDG&E’s request to recover these expenses as they are not reasonable and inconsistent with Commission policy.

\textbf{E. SDG&E’s failure to implement improved TTBA tracking is unreasonable.}

In response to concerns raised about SDG&E’s accounting practices in the 2019 TTBA proceeding, SDG&E represented to the Commission that SDG&E was “in the process of improving its tracking of tree-trimming costs with a system upgrade to EPOCH. Expected to be implemented in early 2021, SDG&E states EPOCH would improve its tracking and identification of vegetation management and tree-trimming costs.”\textsuperscript{45}

Over two and a half years have passed since SDG&E represented it would implement improved tracking of tree-trimming costs yet SDG&E’s recent July 31, 2023

\textsuperscript{41} D.16-06-053 at 36.
\textsuperscript{42} Exhibit CA-01 at 18 (Citing CA-01 at 46, Appx. D, SDG&E’s response to data request PubAdv-SDG&E-003-RYD, Q.2-3).
\textsuperscript{43} Id.
\textsuperscript{44} D.22-03-009 at 13 (SDG&E has limited ability to track and identify all costs billed under time and equipment (T&E) costs or customer refusals because SDG&E does not require contractors to separately invoice or track certain costs); D.22-09-009 at 17 (SDG&E tracks costs in the TTBA in terms of revenue requirement, not activity expenditures); D.22-03-009 at 18 (SDG&E even admitted there was a possibility SDG&E’s tracking comingled costs).
\textsuperscript{45} D.22-03-009 at 18. (Note: SDG&E represented an expected 2021 EPOCH implementation in its Rebuttal Testimony of Michael Daleo, p. MD-11, lines 8-11. SDG&E did not make this representation in its response to the ALJ’s Email Ruling requesting additional information as cited in the Decision).
testimony states that SDG&E is still “in the process of developing detailed tracking capabilities that can isolate specific costs associated with its tree trimming operations…” and that the project “is still in design and development phase with a scheduled implementation by year-end 2023….”

SDG&E has disregarded the Commission’s direction in D.22-03-009 while providing only representations that it would improve its tracking of tree-trimming costs. SDG&E could and should have acted reasonably to anticipate that even if SDG&E was unable to update its accounting practices, the Commission would require invoices and activity descriptions to determine whether costs were incurred or incurred reasonably. SDG&E has failed to meet its burden of proof.

V. CONCLUSION

SDG&E failed to prepare or maintain records sufficient to enable the Commission to evaluate the reasonableness and prudence of expenses tracked in SDG&E’s 2020 and 2021 TTBA. As a result, SDG&E’s application and supporting papers do not meet the burden of proof set out in D.22-03-009 for showing that costs were incurred and incurred reasonably. Because SDG&E failed to provide sufficient information to allow the Commission to verify the costs in its TTBA, SDG&E has not demonstrated that costs were incurred, properly tracked, or managed reasonably. Pursuant to Pub. Util. Code 454, 463(b), et. seq., the Commission should disallow full recovery of SDG&E’s unverified and unverifiable costs in its TTBA.

Cal Advocates recommends that the Commission authorize recovery of $35.1 million for SDG&E undercollected O&M costs recorded in the TTBA, which is $35.1 million less than SDG&E’s request. Cal Advocates further recommends that the Commission direct SDG&E to include workpapers with future applications that contain critical information on the costs requested for recovery in its TTBA including O&M costs.

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46 Exhibit SDG&E-05 - SDG&E Rebuttal Testimony of Don Akau starting at DA-10.
47 Exhibit-CA-01 at 2.
that can be tracked in its accounting system and compared to amounts requested for recovery in its TTBA.

Respectfully submitted,

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