BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

FILED
11/07/24
04:59 PM
A2205015

Application of Southern California Gas Company (U 904 G) for Authority, Among Other Things, to Update its Gas Revenue Requirement and Base Rates Effective on January 1, 2024.	A.22-05-015 (Filed May 16, 2022)
And Related Matter.	A.22-05-016

OPENING COMMENTS OF SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) AND SAN DIEGO GAS & ELECTRIC COMPANY (U 902 M) ON THE PROPOSED DECISION IN THE TEST YEAR 2024 GENERAL RATE CASE

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November 7, 2024

SUBJECT INDEX LISTING RECOMMENDED CHANGES TO THE PROPOSED DECISION

Applicants understand and share the Commission's challenge of balancing the pressing issues of affordability with other critical objectives, including Applicants' core duty to provide safe and reliable service. A host of competing interests and diverse perspectives must be factored into any determination of what is just and reasonable. But any assessment of affordability must carefully weigh the costs of action – which in some cases is admittedly high – against the cost of inaction or wrong action, which could result in unaffordable catastrophe. Applicants understand that the Commission shares our concerns regarding the safety risks posed to our communities, customers, and employees by catastrophic wildfire and gas system safety failures. Investments to promote safety goals in these key areas are not only critical to our families, homes, schools, workplaces, and businesses, but they will also serve the public interest in advancing the state's clean energy transition during turbulent times.

With our common goals in mind, Applicants have identified several areas where the Proposed Decision (PD) errs by failing to advance the critical areas of safety, clean energy, and long-term affordability in the face of ongoing climate risks. Based on the extensive record in this case, Applicants have met their burden to establish that the costs necessary to support these vital programs—as well as the remainder of Applicants' forecasts—are just and reasonable. Applicants respectfully request that the Commission resolve these errors and concerning signals they send, as well as other legal and factual errors, as summarized below and in the comments that follow. Applicants also identify the need for specific corrections and clarifications in Appendix A and corrections to the Results of Operation (RO) Model in Appendix B. Together, these PD modifications are necessary to advance our shared goals of ongoing safe and reliable service for our communities.

The PD's Erroneous Conclusions Regarding Wildfire Risk in SDG&E's Service Territory Result in Adoption of "Less Safe" Grid Hardening Strategies

- The PD recognizes that wildfire risk is increasing due to climate change, but erroneously concludes that SDG&E's service territory has less risk than other areas of the state, based on unscientific anecdotal evidence presented by TURN that intentionally omitted the years of the region's largest catastrophic fires. The PD's conclusions are directly contradicted by FEMA, which has consistently found San Diego County to have among the highest wildfire risk in the nation, as well as years of Commission precedent.
- Covered conductors play a role in mitigating wildfire risk, but because they are only intended to mitigate certain risk drivers, they fail to reasonably reduce risk for SDG&E's highest risk areas, where wind speeds can exceed all known Public Safety Power Shutoff (PSPS) thresholds. For this reason, the PD leaves the lives and

livelihoods of many of SDG&E's vulnerable communities, including rural and tribal areas, as well as AFN customers, at risk of ongoing prolonged wildfire risk and reliability impacts.

- The PD's adoption of TURN's grid-hardening approach is inconsistent with Senate Bill (SB) 901's statutory mandate that utilities must "minimize" wildfire risk through grid hardening activities and directives to reduce the "scale, scope, and frequency" of PSPS events. While affordability is a key consideration, the PD's reliance on short-term affordability misses the mark, resulting in additional long-term risk of the most unaffordable alternative – a catastrophic wildfire.
- The Commission should adopt SDG&E's compromise alternative, which reflects a ratio of undergrounding and covered conductor that reasonably balances cost and permanent risk reduction, and ultimately costs customers the same – if not less – in the long run, due to life cycle cost savings associated with underground infrastructure. Authorizing 400 miles of undergrounding and 200 miles of covered conductor over this rate case cycle will result in permanent wildfire risk reduction for generations to come and prepare the grid for a resilient energy future.
- As with gas safety programs, the Commission must authorize a budget-based capital exception in the post-test years that allows for continued wildfire mitigation work over the rate case cycle.

The PD Underfunds Critical Gas Integrity Management Programs, Including CPUC-Supported Risk-Based Safety Programs Recognized to Protect Public Safety, System Integrity, and Reliability

- The PD authorizes gas integrity management programs in the test year, but fails to adequately fund these programs in the post test years, resulting in an unfunded mandate. A budget-based PTY capital forecast is critical for these safety-driven integrity programs that involve work necessary to meet state and federal requirements and promote public safety.
- The PD completely contradicts the Commission's mandate to promote public safety by defunding VIPP, a program designed to remedy the danger posed by Aldyl-A pipe, which is a known risk to the gas distribution system, as acknowledged by the manufacturer, PHMSA, NTSB, and the Commission. The PD errs in adopting TURN's arguments regarding this risk, contradicting the conclusions of PHSMA and the Safety Enforcement Division that more frequent leak surveys do not sufficiently mitigate the risk posed by slow cracks on Aldyl-A pipe. Applicants' risk-based approach to target the highest-risk pipe for replacement is reasonable and should be approved.

The PD Must Be Revised to Include Post Test Year Mechanisms That Will Allow for Continued Safety and Reliability Capital Funding

- Applicants' request for a two-part PTYR mechanism, as supported by CalPA in the Settlement Agreement Resolving Various Issues, is reasonable and should be approved. The PD's adoption of a flat attrition rate factually errs in failing to recognize compounding capital costs.
- At a minimum, the PD should be revised to adopt a post-test year approach that supports ongoing costs necessary for public safety and reliability. Four percent escalation on 2024 capital for these mandated vital programs would them unfunded in the attrition years.
- Of particular concern, SDG&E's wildfire mitigation hardening programs would cease immediately and Applicants' gas integrity management programs would lack the funding necessary to comply with state and federal requirements. Thus, as it did in PG&E's recent GRC, the Commission should authorize a reasonable capital budget-based approach to this narrow group of cost categories that are unique and necessary for safety.

The PD Must Authorize Hydrogen Investments Consistent with the State's Clean Energy Commitments

- The PD's failure to recognize or fund even the most modest of dollars for hydrogen and other clean energy innovation is inconsistent with California's decarbonization plan and clean energy goals. Given the uncertainty at the federal level regarding the clean energy transition, the Commission should adopt revisions to the PD reflecting the widespread recognition that hydrogen is among the clean fuels necessary to achieving greenhouse gas (GHG) emission reductions and that meaningful investment is urgently needed to achieve California's climate goals.

The PD Includes Additional Errors Related to Fundamental Operations

- **Rejecting PSEP Costs Sends a Concerning Message Regarding California's Regulatory Climate.** The PD undermines confidence in the regulatory climate by disregarding the Commission's own precedent and denying cost recovery for the Pipeline Safety Enhancement Plan (PSEP), and by imposing an elevated burden of proof inconsistent with past PSEP reasonableness reviews. In an unjustly punitive measure, the PD not only reverses the Commission's prior direction to include PSEP costs in this GRC, it also suspends interest on amounts pending while the CPUC further delays review of these costs. The PD should correct this legal error and authorize PSEP cost recovery in this case.
- **The Commission should authorize core gas distribution costs that allow Applicants to enhance the safety and reliability of gas systems consistent with state and federal requirements.** The PD should correct factual errors and inaccurate conclusions regarding gas distribution programs.

- **The PD errs by imposing unreasonable and unnecessary project cost caps**. Capping costs for projects outside of the balancing account context has little to no precedent and jeopardizes Applicants' ability to respond to pressing risks, including cybersecurity and modernization projects.
- **The PD should be revised to authorize reasonable customer service costs**. The PD errs in rejecting base-year forecasting methodologies for customer service projects and operations and applying historical averages that include anomalies arising from COVID-19 safety precautions.
- **The Commission should support information and technology investments that benefit customers**. The PD errs in failing to authorize a memorandum account for SoCalGas's Customer Information System replacement, conflating SDG&E's smart meter IT enhancements with a separate Smart Meter 2.0 replacement, and other IT costs.
- **The PD erroneously underfunds Incentive Compensation (ICP) that benefits ratepayers**. SoCalGas and SDG&E require a specialized, experienced, and innovative workforce to meet California's policy objectives and expanding regulatory requirements while providing safe, reliable and sustainable service. SoCalGas's and SDG&E's ICP metrics focus on achieving California and CPUC policy goals and utility operational goals in an efficient manner and safety measures comprise the majority of the ICP plans. Failing to support ICP metrics that benefit ratepayers conflicts with longstanding CPUC policy and could underfund efforts to efficiently and competently achieve safety and reliability initiatives.
- **The PD adopts unreasonable and unsupported forecasts that fail to support Applicants' workforce needs and benefits**. The Commission should reject the PD's cuts to Applicants headcount forecasts and adopt a more reasonable compromise based on 2023 revised forecasts. The final decision should also reflect sufficient funding for medical, dental, and vision benefits to support anticipated changes to projected medical enrollment.
- **The PD should authorize memorandum accounts to allow tracking of costs that courts have already determined to be non-collectible.** The PD's failure to recognize a recent California Court of Appeal decision on this issue is legal error.
- **The PD includes misguided and unnecessary reporting requirements that should be revised.** Proposed rate of return reporting is inconsistent with the Public Utilities Code, and the extent of reporting on outside counsel and political activities wrongfully implicates the attorney-client privilege.

The Commission Should Authorize Significant Tax Repair Impacts That Lower Rates

- Applicants have elected the gas repairs tax method change. By significantly increasing the gas repairs deduction, Applicants' tax election decreases the 2024 revenue requirement by over $150 million across both

companies. The Commission should update the revenue requirement to reflect this reduction through this GRC decision, rather than delaying these customer benefits by requiring an additional process that is both unnecessary and administratively burdensome. The 2023-related tax repairs benefits should also be returned to customers.

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I. INTRODUCTION

Pursuant to Rule 14.3 of the Rules of Practice and Procedure of the California Public Utilities Commission (Commission or CPUC), Southern California Gas Company (SoCalGas) and San Diego Gas & Electric Company (SDG&E) (Applicants) submit these comments on the Proposed Decision (PD) of Administrative Law Judge (ALJ) Lakhanpal and ALJ Larson.

II. THE PD ERRS BY MISAPPLYING THE STANDARD OF PROOF AND IGNORING WELL-ESTABLISHED PRECEDENT

The Commission sets "just and reasonable" rates[1] based on the well-established principle that a "utility is entitled to all of its reasonable costs and expenses, as well as an opportunity to earn a rate of return on the utility's rate base."[2] Applicants have the burden of proof and must justify the reasonableness of their positions in accordance with the "preponderance of the evidence" standard – meaning that something is more likely to be true than not true.[3] This is a lower burden than the clear and convincing standard, which requires evidence that is "clear, explicit and unequivocal."[4] While noting (at 16) that the preponderance of the evidence standard applies, the PD appears to improperly impose a higher "clear and convincing" standard to reject certain proposed costs – *e.g.*, the PD states that Applicants fail to "convincingly" demonstrate the necessity of specified expenses (PD at 923, 926, 928, 931, 932, and 937), or rejects costs where the record contains *no* countervailing evidence. Applicants offered extensive evidence – including prepared direct, revised, rebuttal, and updated testimony, extensive workpapers, and other exhibits of over 80 subject matter experts, and live testimony of over 50 of these witnesses, and

[1] *See* Pub. Util. (P.U.) Code § 451.
[2] D.03-02-035 at 6; *see also* D.14-08-011 at 31 ("'[T]he basic principle [of ratemaking] is to establish a rate which will permit the utility to recover its cost and expenses plus a reasonable return on the value of the property devoted to public use[,]' (quoting [*SoCalGas v. CPUC,* (1979) 23 Cal. 3d 470, 476)").
[3] *See Masellis v. Law Office of Leslie F. Jensen*, 50 Cal. App. 5th 1077, 1092 (2020).
[4] D.08-12-058 at 19 (citing Witkin, Cal. Evid. (4th ed., Vol. 1)).

responded to over 10,800 data requests from multiple parties. Further, the PD appears to apply a "ratepayer benefits" test instead of the just and reasonable standard under P.U. Code § 451 when disallowing cost. While the PD may consider ratepayer benefits as one factor in its analysis of just and reasonable, it is legal error for ratepayer benefits to be the sole consideration.[5] Where the PD misapplies the relevant standard of proof and arbitrarily rejects broad, uncontested cost forecasts – many of which are based on actual recorded costs – this constitutes legal error, as is its failure to account for the CPUC's rigorous and well-established GRC litigation and discovery process and well-settled precedent and regulatory policy that presumes prudence and managerial competence in the absence of evidence to the contrary.[6] The final decision should correct these errors to avoid undermining regulatory certainty,[7] unreasonably underfunding utility operational costs, or incentivizing a vastly expanded direct evidentiary GRC showing – where such evidence is already voluminous – that could unintentionally burden the GRC record and increase inefficiencies and delay in administering GRCs.

III. THE PD UNDERFUNDS MAJOR SAFETY-RELATED OPERATIONS

A. The PD Understates Wildfire Risk in SDG&E's Service Territory (§19.3)

SDG&E is deeply concerned about the Commission's failure to recognize that SDG&E's service territory has some of the highest wildfire risk in the nation. The PD's minimization of wildfire risk is not supported by the record and will undermine some of the work the Governor recently called "critical" to preparing the electric grid for future demand and aid in meeting the state's climate goals.[8] The PD recognizes the need to address wildfire risks[9] but then incongruously minimizes such risk based on unscientific lagging indicators presented by TURN that deliberately exclude the Witch and Cedar Fires and erroneously skew their analysis in favor of an approach that the PD concedes "will not be as safe"[10] as a balanced alternative that includes more undergrounding. The PD's erroneous conclusion that "wildfire risk has decreased considerably in the last 15 years"[11] because SDG&E has had

[5] PD at 16 ("Costs are just and reasonable if 'prudently incurred by competent management exercising the best practices of the era, and using well-trained, well-informed and conscientious employees and contractors who are performing their jobs properly.'" (citation omitted)).
[6] *See, e.g., Southwestern Bell Tel. Co.,* 262 U.S. 276, 289, n.1 (1923) (Brandeis, J., concurring) ("Every investment may be assumed to have been made in the exercise of reasonable judgment, unless the contrary is shown."); *see also West Ohio Gas Co. v. PUC,* 294 U.S. 63, *72 (1935) ("Good faith is to be presumed on the part of the managers of a business. In the absence of a showing of inefficiency or improvidence, a court will not substitute its judgment for theirs as to the measure of a prudent outlay.").
[7] *See, e.g.,* D.14-02-016 at 5-6 (noting that regulatory certainty serves the public interest); D.06-05-016 at 204.
[8] Governor Executive Order N-5-24, October 30, 2024.
[9] PD at 471.
[10] PD at 472.
[11] PD at 473, (citation omitted).

fewer catastrophic fires than other areas of the state[12] is contradicted by FEMA,[13] and the Governor's recent Executive Order,[14] runs contrary to years of established CPUC precedent,[15] and fails to recognize that over 60% of the service territory falls within areas recognized by the CPUC as high fire risk.

Neither the "geography"[16] nor the risky Santa Ana winds of Southern California have changed since the Commission's determination that they "present especially hazardous conditions."[17] Because the risk of those conditions will only be exacerbated by climate change,[18] SDG&E's wildfire risk cannot be overstated. The PD further fails to recognize the cyclical nature of fire risk based on fuel growth, drought, and climate cycles. It is in fact reasonable to assume that SDG&E's region is actually at *higher* risk of catastrophic wildfire than other areas of the state, because of current fuel conditions. The PD's error in adopting TURN's unsupported conclusions regarding wildfire risk results in adoption of a shortsighted grid hardening approach.

1. PD Fails to Authorize a Reasonable Balance of Undergrounding & Covered Conductor

The PD fails to acknowledge that almost half of SDG&E's current risk reduction is based on continued use of PSPS, Sensitive Relay Profiles (SRPs), and other tools that negatively impact reliability and pose additional risks to customers. Further, covered conductor is only intended to mitigate certain risks,[19] but does not address other infrastructure risks beyond the wire, including equipment failure, which was the cause of the devastating Camp Fire.[20] Simply put, covered conductor is not the cure-all that TURN and MGRA make it out to be. SCE explained at oral argument that covered conductor is not designed to eliminate ignition risk associated with all wildfire-related risk drivers on overhead equipment, such as a heavy tree fall in. Because of the significant wildfire risk that will remain for covered infrastructure, adopting TURN's approach will result in continued prolonged reliability issues during conditions that are not only conducive to wildfire, but also pose additional risks to vulnerable communities and individuals who rely heavily on electricity.[21]

SDG&E recognizes the need to balance risk reduction with affordability. But the PD drastically cuts SDG&E's

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[12] PD at 458, citing TURN OB at 205-206.
[13] FEMA continues to recognize San Diego County as the highest risk county in California, with a Risk Index Score of 100.
[14] Governor Executive Order N-5-24, October 30, 2024 (Wildfire risk has "been exacerbated by the increasing impacts of climate change.").
[15] *See, e.g.,* D.17-12-024 at 18, *passim*.
[16] PD at 468.
[17] D.09-08-029 at 11.
[18] Governor Executive Order N-5-24, October 30, 2024.
[19] *See,* PD at 468 (citing TURN that "SCE has [] not had 'a CPUC reportable ignition from the drivers that covered conductors *is expected to mitigate*'…") (emphasis added).
[20] SCG/SDG&E RB at 321.
[21] *See, e.g.,* D.21-06-034 at 20, 38.

undergrounding proposals, from 605 miles over a four-year period to an immediate end to all wildfire hardening.[22] This imbalance of costs and risk reduction makes customers "less safe" and at increased risk of a catastrophic wildfire – the most unaffordable outcome. SDG&E thus proposes a compromise alternative of 400 miles of undergrounding and 200 miles of covered conductor over this rate case cycle (SDG&E's Hardening Alternative). The evidence in this case supports that SDG&E's Hardening Alternative more reasonably balances cost and risk reduction than the PD, better reflects the wildfire risk, and is similar to what was approved in PG&E's recent GRC. Adoption of SDG&E's proposal will result in permanent wildfire risk reduction for generations and will reduce PSPS and SRP risk consistent with directives from the CPUC, the legislature, and other regulatory agencies.[23] Further, SDG&E's Hardening Alternative reduces risk for many of SDG&E's most vulnerable customers. For instance, over 61 miles of hardening will improve the grid for nine of San Diego's tribal communities. Additionally, this proposal will allow undergrounding for 21% of AFN customers in the HFTD Tier 3.

Further, the PD erroneously fails to acknowledge Energy Safety's recent decision recognizing the sufficiency of SDG&E's undergrounding decision-making processes.[24] The PD's citation to an outdated Area for Continued Improvement[25] is both factual and legal error. SDG&E's strategic undergrounding approach is informed by sophisticated risk modeling that considers both segment and system risk to identify areas on the grid that are most likely to be impacted during high wildfire risk conditions and considers both segment and overall service territory risk. For example, approximately 190 miles of undergrounding originally scoped for this rate case cycle is located in areas where max wind speeds exceed 60 miles per hour – all in excess of known PSPS thresholds for overhead infrastructure. The PD fails to authorize a mitigation strategy appropriate to these highest risk areas.

SDG&E's compromise proposal also achieves the "preferred" goal of faster risk reduction over delayed risk reduction that would result from adoption of the PD.[26] The PD errs in assuming that more covered conductor will result in "faster" risk reduction. Because SDG&E's work for much of the GRC cycle has already been scoped per its approved WMP targets, the PD would force an abrupt stop to SDG&E's wildfire mitigation hardening for nearly two

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[22] As discussed *infra* Section III.C., adopting a budget-based PTY capital forecast is critical for safety-driven programs that involve necessary programmatic work. The PD's flat 4 percent escalation factor for wildfire mitigation would result in a total stop for all SDG&E's wildfire mitigation hardening—an outcome contradictory to the direction in the PD (at 473), which envisions "[continuation of] wildfire mitigation activities at a reasonable pace." To correct for this insufficiency, the Commission should authorize a budget-based exception for SDG&E's Hardening Alternative to any PTYR mechanism that is approved in the final decision.

[23] *See,* PD at 456-458.

[24] Final Decision for SDG&E 2025 WMP Update, Office of Energy Infrastructure Safety (October 30, 2024) at 18 (citation omitted).

[25] PD at 474.

[26] PD at 472.

years to allow SDG&E to completely rescope, plan, and engineer installation of covered conductor.[27]

In addition to the permanent risk reduction, a revised balance of undergrounding and covered conductor is also the most affordable for customers in the long term. Based on efficiencies in the undergrounding process, SDG&E's compromise includes lower costs per mile for both covered conductor and undergrounding.[28] More importantly, the cost efficiencies of undergrounding pay out over time through significantly reduced underground asset lifecycle costs.[29] Because underground lifecycle costs are only 3% of what is needed to maintain, inspect, and safely operate overhead infrastructure, over 40 years customers pay the same amount for undergrounding and covered conductor. Further, since SDG&E's analysis is not adjusted for inflation in labor rates,[30] it is more likely than not that *undergrounding gives customers more risk reduction for less money*. Covered conductor costs may also be higher overall because covered conductor also faces the risk of ongoing degradation[31] of the conductor as well as overhead equipment due to outdoor exposure, necessitating more frequent repairs, inspections, and exposing ongoing risk of faults. Because the risk of covered conductor increases due to this degradation over time, it will require more PSPS or other mitigations during its life.

2. The PD Should Authorize 2024 Work to Avoid Unfunded Mandates

The PD delay has placed SDG&E in a seriously problematic position in which it has relied on the WMPs and annual updates that have been approved by Energy Safety and ratified by the CPUC in scoping and performing hardening work, particularly for 2024 and 2025. For 2024, SDG&E was obligated to implement the undergrounding targets in its approved WMP to obtain its safety certification.[32] Failure to make meaningful progress toward completion of WMP targets could result in Energy Safety failing to issue a Safety Certificate – an outcome that is contrary to the entire AB 1054 compact and puts SDG&E's financial health at risk, negatively impacting customers through higher costs and threatening investment necessary for ongoing operations. In order to implement the approved and ratified 2024 and 2025 WMP targets, which are consistent with the SA and supported by CalPA, SDG&E has already come close to completing over 100 miles of undergrounding this year and has spent millions scoping work in flight for 2025. In addition to the delay in all hardening that would occur if the current PD is adopted, the PD will result in millions of dollars wasted on scoping and completing undergrounding and covered conductor projects that will require revision and rework to reverse course.

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[27] A new covered conductor project requires 20-30 months from start to finish, due to additional permits, environmental review, and engineering. Such a delay is not only costly as a matter of dollars, it also unnecessarily raises risk exposure.
[28] SDG&E proposes $2m/mile for undergrounding and $1m/mile for covered conductor.
[29] Ex. SDG&E-213 (Woldemariam) at 9.
[30] SDG&E's lifecycle costs are calculated in 2021 dollars.
[31] Ex. SDG&E-213 (Woldemariam), Appendix D at D-13.
[32] P. U. Code §8389(e)(7).

While the Commission has discretion regarding future WMP compliance, the PD legally errs in failing to recognize the requirement that SDG&E must implement its approved WMPs to obtain a safety certificate.[33] Because the safety certification is outside of the Commission's jurisdiction, a decision that fails to account for work that SDG&E performed in reliance on its approved and ratified WMPs and in furtherance of its safety certificate would result in an unreasonable unfunded mandate, would constitute legal error, and would be arbitrary and capricious. It is also unduly prejudicial to SDG&E and its ratepayers, who will suffer through both unnecessary costs and additional exposure to wildfire risk as SDG&E works to rescope hundreds of miles of hardening work. At a minimum, the CPUC should authorize the work that SDG&E has already scoped and/or completed for 2024-2025 in reliance on its approved WMPs and that was necessary in furtherance of maintaining its safety certification.

3. The PD Should Authorize Proposed Vegetation Management Forecasts

It is particularly ironic that the PD (at 483) adopts an approach that relies heavily on overhead infrastructure necessitating additional maintenance, but then reduces authorized costs for SDG&E's vegetation management program. By applying 2021 costs to current vegetation management rates, the PD factually errs in failing to recognize inflationary pressures applicable to the base year,[34] including increased rates as a result of contractor liability insurance as well as labor negotiations. The PD also factually errs in applying a different cost per unit for trees in the HFTD versus non-HFTD. The PD should be revised to authorize SDG&E's total tree-trimming forecast.

B. The PD Underfunds Critical Gas Integrity Management Programs (§13)

The PD errs by wholly eliminating funding for a successful, CPUC-supported risk-based safety program, relying instead on TURN's testimony. By disallowing[35] funding for VIPP, the PD eliminates established replacement work that protects public safety, system integrity, and reliability.[36]

The PD errs in finding that Applicants failed to demonstrate the necessity and reasonableness of VIPP,[37] wrongly relying on TURN's mistaken position that Aldyl-A does not pose a significant risk[38] and that the

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[33] Office of Energy Infrastructure Safety, 2024 Safety Certification Guidelines (August 2024) at 4.
[34] PD at 483.
[35] The PD (at 248-249) errs in characterizing the adjustment to VIPP as a "disallowance," when it should be described as a forecast reduction. A disallowance would imply that any dollars spent during this GRC cycle, including amounts incurred pending this late decision, would not be recoverable from ratepayers, which should not be the intent of the PD.
[36] CalPA did not oppose the Applicants' VIPP request.
[37] PD at 947 and 949 (FOF 71, 82).
[38] TURN bases its claim that Aldyl-A does not pose a significant risk on its analysis of leak data. Utilizing leak repair information is an important input for assessing risk, however, leak counts and leak rates alone are insufficient for assessing risk. PHMSA regulations require operators to consider the likelihood and potential consequence of a failure when assessing risk. In TURN's evaluation, the potential consequence of a failure was not considered. To determine potential consequence, SoCalGas considers historical incidents that have occurred in the service territory and across the industry. (Ex. SCG-209-E (Sera/Razavi) at 27; Ex. SDG&E-209-E (Sera/Razavi) at 10). Moreover, the Commission has provided that "the VIPP and

replacement work is discretionary.[39] Early vintage Aldyl-A has been recognized as a concern by state and federal regulators and the original manufacturer of the material[40] due to it being brittle and prone to immediate breakage.[41] Slow crack growth on Aldyl-A pipes fundamentally poses a high level of risk due to the abrupt nature of leaks created by this mode of failure.[42] Contrary to TURN's argument, it is well established by PHMSA and SED staff that more frequent leak surveys do not sufficiently mitigate the risk posed by slow crack growth on early vintage Aldyl-A pipes.[43]

TURN claims that Aldyl-A replacement is unnecessary, but federal agencies disagree. NTSB determined 1960s to early 1980s plastic pipe may be susceptible to brittle-like cracking and that manufacturers may have over-rated the strength and resistance of their products.[44] PHMSA has issued multiple advisory bulletins regarding the higher risk of plastic pipelines manufactured during the same time frame, and specifically mentioned Aldyl-A beginning in 2007.[45] PHMSA also opened a rulemaking to address the "premature brittle-like cracking of certain Aldyl 'A' pipe"[46] and has funded the removal of Aldyl-A pipe by awarding grants to municipalities and community-owned utilities.[47]

Due to this concern, PHMSA requires operators to identify potential pipeline risks, determine and implement measures designed to reduce gas distribution pipeline failure risks[48] and created VIPP under DIMP to address threats to early vintage plastic Aldyl-A mains and services. These PHMSA requirements are incorporated into the CPUC's own regulations through General Order 112-F, and PHMSA delegates authority to SED to oversee and enforce compliance with DIMP requirements within the state. The proactive risk mitigation replacement work under DIMP, which aims to prevent failures before they occur, is distinct and separate from routine Gas Distribution activities which address urgent and immediate issues.

BSRP programs focus on replacement of plastic and vintage steel pipes as opposed to basing the replacement rate on leaks. Thus, we find that improved leak performance has little effect on the above programs which target wholesale replacement of pipes." (D.19-09-051 at 192).

[39] PD at 247-248, 268-269, 947 (FOF 73), 949 (FOF 82).

[40] DuPont, the manufacturer of Aldyl-A, has warned of the risks, issuing letters to operators regarding pre-1973 plastic pipe exhibiting brittle-like cracking and having low ductile inner wall (LDIW) which exacerbates brittle-like cracking. (Ex. CUE-02 (Earle) at 3, n.7 (*see* SED Report)).

[41] *Id.* (*see* SED Report).

[42] *Id.* (SED Report at 25).

[43] *Id.* (SED Report at 25).

[44] *Id.* (SED Report at 11).

[45] Ex. SCG-09 (Sera/Razavi) at 42; Ex. CUE-02 (Earle) at 3, n.7 (SED Report at 11).

[46] SoCalGas seeks official notice of the project selection pursuant to Rule 13.10 and Evidence Code Section 452(c) as it constitutes an "official act of the legislative, executive, and judicial departments of the United States and of any state of the United States." *See also,* Docket No. PHMSA-2021-0046*,* Notice of Proposed Rulemaking (NPRM) RIN 2137-AF53 - Safety of Gas Distribution Pipeline and Other Pipeline Safety (September 7, 2023) at 61750.

[47] Ex. CUE-02 (Earle) at 3.

[48] 49 CFR § 192.1007(d).

TURN's argument is contrary to the CPUC's own long-standing findings. First, the CPUC issued reports identifying Aldyl-A as a major hazard affecting gas pipeline safety and provided that operators should assess their risks and replace Aldyl-A pipes at rates that sufficiently mitigate the risks.[49] Second, the CPUC's former Office of Safety Advocate advocated for the replacement of Aldyl-A pipes.[50] Third, the CPUC has consistently funded programs that mitigate the Aldyl-A risk.[51]

SoCalGas and SDG&E have almost 22,000 miles of pre-1986 Aldyl-A pipes: 19,000 miles[52] of mains and 3,000 miles[53] of pre-1986 services. Applicants' Aldyl-A replacement work is longstanding, spanning over a decade and multiple GRC cycles.[54] Consistent with the TY2019 GRC decision, Applicants implemented a risk-based accelerated approach targeting the highest risk pipe through a quantitative risk assessment (QRA).[55] The QRA is used to evaluate risk and target the highest threat Aldyl-A and bare steel pipeline replacements; namely, it assesses both the risk of failure and the potential consequence of the failure.[56]

The PD errs in disallowing Aldyl-A replacements proposed by Applicants and is contrary to the results of the QRA. Populations of both Aldyl-A pipe and bare steel contribute to the total risk that is managed through DIMP, and resources need to be allocated in proportion to the risk associated with each population. And, TURN's position is based on only a portion of the QRA (i.e., leak history) and ignores the other critical portions such as the risk of failure and the consequence of that failure. TURN's judgment, as a ratepayer advocate with no safety mandate, should not be substituted for the guidance and analysis of the Aldyl-A manufacturer, PHMSA, NTSB, SED, this CPUC's own decade-plus guidance, and precedent. VIPP funding should be restored to the levels indicated in the Settlement Agreement Resolving Various Issues between CalPA and Applicants (SA).

The PD further errs by significantly underfunding TIMP, DIMP, SIMP and GSEP through denial of the budget-based PTY capital forecasts. As further explained *infra* Section III.C., a budget-based PTY capital forecast is critical for these safety-driven integrity programs that involve necessary programmatic work mandated by federal and/or state regulations.[57] In particular, as part of GSEP, SoCalGas has an upcoming compliance requirement by mid-

[49] Ex. CUE-02 (Earle) at 3, n.7 (*see* SED Report).
[50] Ex. CUE-02 (Earle) at 2.
[51] The Commission approved SoCalGas/SDG&E Aldyl-A funding in D.19-09-051, D.16-06-054, and D.13-05-010. Most recently, in D.23-11-069, the Commission approved PG&E's continued replacement of Aldyl-A in its TY2023 GRC. The Commission found that "[t]he risk posed by Aldyl-A plastic pipe does not merit reducing the rate of replacement previously adopted." (D.23-11-069 at 75-76).
[52] Ex. SCG-209-E (Sera/Razavi), Appendix B at B-28.
[53] Ex. SDG&E-209-E (Sera/Razavi), Appendix B at B-3.
[54] D.19-09-051; D.16-06-054; D.13-05-010.
[55] Ex. SCG-209-E (Sera/Razavi) at 27-28.
[56] *Id.* at 28.
[57] *See* Ex. SCG-09 (Sera/Razavi).

2028 (Applicants' next GRC TY).[58] With this required ramp up in GSEP work, the PD's flat 4% attrition is not sufficient. At the very least, budget-based capital forecasts of $125.6M, $160.8M, and $135.0M in 2025-27, respectively, should be approved representing the funding necessary to complete the 2028 GSEP requirement.[59] The CPUC should also continue the previously approved two-way balancing account for TIMP.[60] TIMP is federally mandated and requires remediation if an assessment raises concern. Costs are thus uncertain because of level of needed remediation is unknown. Two-way balancing for TIMP should be restored and budget-based PTY capital exceptions for TIMP, DIMP, SIMP, and GSEP should be approved.

C. Post-Test Year Ratemaking (PTYR) Methodology Should Reflect Necessary Capital

The PD errs in applying a flat increase of 4% for all post-test years to cover O&M and capital revenue requirement. Applicants continue to support their positions as stated in testimony and in the SA, which agreed to a two-part PTYR mechanism escalating using the S&P Global forecast: (1) O&M by the prior year's revenue requirement, (2) a seven-year average of capital additions (2018-21 recorded; 2022-24 forecast adopted in this proceeding).[61] The PD's rejection of Applicants' request to authorize a PTYR mechanism that would separately escalate O&M and capital additions for the 2025-27 attrition years[62] is inconsistent with the CPUC's recent approvals of separate PTYR treatment of capital and O&M in recent GRC proceedings.[63] As new capital is added, the revenue requirement compounds over time. A flat attrition adjustment from TY2024's authorized revenue requirement will not reflect revenue requirement increases from annual plant additions (rate base growth) and cost escalation Applicants will face in the attrition years. Changes in capital revenue requirement components (authorized returns on rate base, depreciation expense, and taxes) result from the relationship between capital additions and depreciation. Annual capital additions result in rate base increases, which increase the related capital

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[58] GTSR Part 1 established an interim deadline of July 3, 2028, by when operators *must* complete 50% of MAOP Reconfirmation (49 CFR § 192.624(b)) of applicable pipeline segments.

[59] If a budget-based PTY capital exception is not granted, at a minimum a memorandum account should be authorized, similar to the CPUC's treatment of PG&E in D.23-11-069, to account for costs related to future federal and/or state pipeline safety rules and regulations. *See* D.23-11-069 at 139.

[60] D.13-05-010 at 1056 (FOF 202, 206). CalPA did not oppose two-way balancing accounts for the integrity management programs.

[61] Oct. 24, 2023 Joint Motion of [SoCalGas/SDG&E and Cal Advocates resolving PTY and other issues].

[62] *See* SCG/SDG&E OB at 835-36; SCG/SDG&E RB at 634-635; Ex. SCG-40-2R-E (Nguyen), Ex. SDG&E-45-R-E (Hancock), *passim*.

[63] *See, e.g.,* D.23-11-069 at 707-716 (adopting a mechanism for PG&E that escalates capital and O&M separately with budget based exceptions); D.19-09-051 at 706-07 ("the PTY mechanism for capital additions should reflect projected capital additions rather than just escalation [and] a two-part attrition mechanism, where O&M expenses and capital-related revenues are separately escalated, is reasonable."); *see also* D.19-09-051 at 708 ("We find that Global Insight escalation rates are specific to the utility industry and more accurately reflects Applicants' inflationary cost increases."); D.21-05-003 at 546-48 (adopting a mechanism for SCE that escalates capital and O&M separately with a budget-based exception for Wildfire in attrition years 2022 and 2023).

revenue requirement components. The forecasted increases are not inflationary, and rate base growth has no correlation to CPI.

Importantly, the PD's blanket O&M and capital 4% attrition rate is insufficient to fund incremental capital additions and is particularly concerning for the Gas Integrity Management and Wildfire Mitigation programs that are essential for infrastructure safety. Escalating the TY 2024 revenue requirement fails to account for forecasted, required new capital spending and assets placed in service in the attrition years. Rather, it only provides capital funding for 2024 and 4% escalation on TY 2024 capital, which would only cover replacement of existing assets and leave mandated capital programs unfunded in the attrition years.

This must be understood, because the gas integrity and wildfire mitigation capital programs differ from the base utility capital investments the 4% attrition rate is designed to address. Older capital assets with corresponding authorized revenues are already in rate base. As those assets are retired and replaced with new assets, the authorized revenue amount increases modestly (*i.e.*, 4%) to cover the incremental cost of new assets. This sharply contrasts with the gas integrity and wildfire mitigation capital programs, which require ongoing incremental (*i.e.,* new) capital investment and incremental revenue requirement.

Regardless of whether a flat rate PTYR mechanism is adopted, the CPUC must also adopt budget-based capital exceptions for the ongoing Gas Integrity Management Programs (TIMP, DIMP, and SIMP, as defined in the SA),[64] GSEP (described *supra* § III.B) and for SDG&E's Hardening Alternative (defined *supra* § III.A.1.). A flat escalation rate will be increasingly inadequate to fund the programs over time[65] – unless exceptions are made. Tables 1 and 2 below summarize the proposed budget-based capital exceptions with anticipated tax repairs-related benefits as set forth in Section VII, *infra*:

Table 1
SoCalGas Proposed Budget-Based Capital Exceptions
Estimated Revenue Requirements ($ millions)

Program	2025	2026	2027
TIMP *	($23.1)	($6.1)	$30.1
DIMP *	$20.6	$53.2	$86.9
SIMP *	($3.5)	$0.2	$4.1
GSEP	$8.6	$24.8	$46.8

Table 2
SDG&E Proposed Budget-Based Capital Exceptions
Estimated Revenue Requirements ($ millions)

Program	2025	2026	2027
Wildfire Hardening Alternative	$43.4	$86.1	$129.8
TIMP *	($15.8)	($5.6)	$6.4
DIMP *	($2.1)	($1.1)	$1.1

* These programs reflect anticipated tax repairs-related benefits assuming the final decision incorporates the optional tax method change for tax repairs.

Budget-based capital exceptions to the PTYR mechanism are not new. For example, in D.19-09-051, continued by D.21-05-003, the CPUC authorized a PTY Capital Exception for SoCalGas's PSEP, recognizing that the capital-related costs were not fully reflected in the Test Year revenue requirement. More recently, in D.23-11-069, the CPUC adopted budget-based forecasts for PG&E, finding that "a certain narrow group of cost categories are unique

[64] *See* SA, Attachment A at 10; SCG/SDG&E OB at 844-46.
[65] Exs. SCG-240-E (Nguyen) at 7-8, SDG&E-245 (Hancock) at 7.

and not appropriately projected with any available index mechanism and, therefore, a budget-based approach to adjustments is reasonable."[66] It is essential that the CPUC also adopt budget-based capital forecasts for 2025-27 for the TIMP, DIMP, and SIMP (as defined in the SA), GSEP (described *supra* § III.B),and for SDG&E's Hardening Alternative (defined *supra* § III.A.1), to adequately fund replacing capital assets at a necessary pace in each attrition year.

IV. THE PD'S CONCLUSIONS REGARDING HYDROGEN ARE DEEPLY FLAWED

The PD's broad statements about hydrogen contain legal and factual error—and make a grave policy error by declining funding for hydrogen programs and investments that would allow Applicants to maximize the use of hydrogen as a tool for reducing emissions. Specifically, the PD erroneously asserts: (1) ratepayer funding for exploring certain hydrogen projects and technologies is "premature and not reasonable," (2) hydrogen activities are not a core utility business, and (3) gas service ratepayers do not clearly benefit from the Applicants' hydrogen proposals.[67] This contradicts the Commission's directive to SoCalGas to join with the state in applying for federal funding.[68]

SoCalGas is not a natural gas company, but an Energy infrastructure company. We build and maintain gas infrastructure that meets the demands of our customers and policymakers. At a time when there is wide-spread recognition that hydrogen and other clean fuels are essential to achieving California's greenhouse gas emission goals and that large scale investment is urgently needed, this PD, in a perplexing contradiction to State policy, does not fund most of SoCalGas's GRC requests to continue supporting the State's decarbonization goals. Moreover, hydrogen infrastructure is not a new business for SoCalGas. Our more than a decade[69] of work in hydrogen is why, ARCHES and the State sought help from SoCalGas when seeking Federal funding dollars from DOE.

To conclude that Applicants' hydrogen proposals will offer no ratepayer benefit is incorrect. Applicants have a diverse ratepayer population. These ratepayers have a wide range of differing interests, but all of them have an interest in the most feasible and affordable pathway to decarbonization. Applicants will be vital to the success of California's hydrogen economy. With the largest manufacturing base in the United States, two major international ports, and the increasing need for clean dispatchable power, our territories need hydrogen to decarbonize.

This PD, as written, sends unintended mixed signals to the world as to California's interest in having its utilities involved in the hydrogen market. A consequence of that message would be to send investment away. *With uncertainty at the Federal level regarding the clean energy transition, and the incoming Administration likely to be*

[66] D.23-11-069 at 713.
[67] PD at 5-6, 914, 983.
[68] D.22-12-055 at 2.
[69] Ex. 212 (Infanzon) at 36.

reluctant to provide further investment, now is not the time for California to signal indifference as well.

Gas Engineering (§11.1.1.1): The PD wrongly denies all gas engineering costs related to hydrogen ($1.8M). The PD bases its denial on concern about "duplicative []costs…in the hydrogen blending pilot application…."[70] This denial is factually incorrect, as SoCalGas provided clear evidence of distinct activities by the gas engineering group.[71] Further, the PD fails to recognize the need for technical expertise to participate in hydrogen-related proceedings (i.e. R.13-02-008). The PD undermines SoCalGas's ability to fulfill its obligation in advancing hydrogen initiatives that the CPUC itself is advancing.

Business Development (§16.2.1): The PD erroneously denies incremental costs for business development, specifically the Hydrogen Manager position, claiming no program supports it. This is a factual error, as workpapers cited by the PD demonstrate the necessity of this role.[72] The PD also contradicts its own encouragement for utilities to pursue private opportunities with clean fuels, which is a purpose of business development.[73]

Sustainability (§16.1): The PD denies incremental funding for the sustainability group, claiming they provide no ratepayer benefit and testimony does not identify ASPIRE 2045 projects. These are factual errors. SCG/SDG&E OB (at 246) details the team's role in monitoring industry and policy updates to meet "evolving ESG regulations and establish and track company goals."[74] And, SoCalGas provided evidence in Table MS-1 of Ex. SCG-02 that lays out a number of activities that align with ASPIRE 2045.

BSEP (§35.4.1.1): The PD incorrectly denies the requests for the BSEP group, claiming hydrogen research is unrelated to SoCalGas's operations.[75] This is both a factual and legal error as testimony demonstrates hydrogen's role in decarbonizing gas pipelines including SoCalGas's system.[76] The PD also incorrectly states the testimony "lacks clarity and specific responsibilities...."[77] In fact, the testimony outlines specific tasks, such as developing frameworks for integrated energy system planning, scenario design and financial restructuring analysis that are incremental to functions required as part of R.24-09-012.[78]

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[70] PD at 200.

[71] *See* SCG/SDG&E OB at 148. Further, no party contended that the costs were duplicative.

[72] Ex. SCG-12-WP-R-E (Infanzon) at 15. The PD contradicts its encouragement to pursue such opportunities. PD at 399 ("we need to come up with creative solutions, such as leveraging public-private investments")

[73] PD at 399 ("To navigate this complex situation, we need to come up with creative solutions, such as leveraging public-private investments or federal funding.").

[74] SoCalGas is facing a "rapidly changing ESG environment, priorities, and requirements." SCG/SDG&E at 246. These include SB 253, SB 261, and potential SEC Climate Disclosure Rules.

[75] PD at 776.

[76] CARB, *2022 Scoping Plan*.

[77] PD at 996 (FOF 389).

[78] *See, e.g.,* Ex. SCG-29-R-E (Mijares) at 36 ("the group has been focused on supporting SoCalGas in R.20-01-007, developing decarbonization pathways and performing demand forecasting, financial modeling, system planning and data provision.").

Hydrogen Innovation Experience (H2IE) (§27.1.2.2.3). The PD erroneously disallows H2IE costs, claiming it does not benefit natural gas ratepayers due to the unavailability of large-scale hydrogen. Over 25 years ago, the costs to build SoCalGas's Energy Resource Center (ERC) in Downey was ratepayer funded. At the time, it was innovative the first LEED building in the State and served as a model for energy efficiency broadly, i.e., reducing emissions.[79] The H2IE takes a page out of the same book – built on the same Downey property, first of its kind in North America, and showing an innovative vision for how hydrogen can play a lead role to decarbonize, with a wide range of end uses. It would be a grave mistake for California to abdicate its lead role in pioneering the clean energy transition by disallowing these costs.

Palomar Hydrogen Systems (§18.4.6.): The PD disallows the entire cost of SDG&E's proposed Palomar Hydrogen System, stating that "[w]ithout knowing the actual cost to ratepayers, we cannot accurately judge whether the costs and scale of this pilot are just and reasonable."[80] The costs requested reflected the project cost, and the project was placed into service on time and on budget in November 2023. Further, the project met the Department of Treasury criteria for generating hydrogen with a carbon intensity of zero. This enabled SDG&E to achieve $3.9M in federal investment tax credits for 2023. SDG&E explained in testimony the unique value of this project, its benefits to ratepayers, and its use to inform the reliability and decarbonization strategy of our electric business moving forward.[81]

V. OTHER ERRORS IN THE PD

A. PSEP Reasonableness Costs (§§ 12.1.3.4, 12.1.3.6)

Despite no opposition from any party, the PD errs by disallowing the entirety of the costs included for reasonableness review for the Applicants' PSEP programs by imposing an elevated burden of proof and evidentiary showing inconsistent with past PSEP reasonableness reviews.[82]

As explained in testimony, SoCalGas has a record of strong showings in reasonableness reviews in the PSEP program. SoCalGas complied with CPUC directives and filed the first reasonableness review in 2014, the second in 2016, and the third in 2018. In these proceedings, the CPUC found the utility complied with state mandates and approved 99.5% of the costs as reasonable in these proceedings.[83]

In these reasonableness reviews, the CPUC found the costs reasonable, without reduction or disallowance for

[79] Ex.SCG-16-2E Ch. 1 (Sim) at 14 n.59.
[80] PD at 397.
[81] Ex. SDG&E-215 (Valero) at 78-89.
[82] Although the amounts being reviewed in this GRC are approximately $499M and $240M for SoCalGas and SDG&E respectively, because of the 50% interim recovery, $113.4M and $52.1M are not currently in rates. These costs were incurred as long as nine years ago.
[83] *See* D.16-12-063, D.19-02-004, D.20-08-034.

not detailing how AFUDC and property taxes were estimated or providing specific FTE allocations for each project. However, the PD (at 229) denies the entire reasonableness review request *and* penalizes the utilities by prohibiting further interest accrual because of Applicants' "failure[s] to provide required evidence." As an initial matter, AFUDC and property taxes information were provided – both are addressed in other areas of testimony and apply to PSEP.[84] And FTEs are typically used for forecasting work, not for examining work performed in a reasonableness review.[85] Moreover, these details were not specifically required in prior reasonableness reviews where the CPUC approved costs as reasonable. The PD therefore commits legal error by arbitrarily elevating the burden of proof in this proceeding. The burden of proof in this proceeding is a preponderance of the evidence, the same standard that was applied in these past reasonableness reviews,[86] but the PD elevates this standard without explanation. This is a due process error, and where a new evidentiary showing is required, the CPUC at the least must provide an opportunity to provide that evidence before denying a request.[87] Under these circumstances, a utility will never know what evidence is necessary to meet a burden of proof, leading to an unnecessary expansion of proceedings.

B. SoCalGas and SDG&E Gas Distribution (§8)

The PD errs in reducing SoCalGas's O&M and capital requests by $21.7M and $258.8M, respectively, and in reducing SDG&E's O&M and capital requests by $9M and $52.2M, respectively. Funding for core gas distribution operations directly enhances the safety and reliability of the SoCalGas and SDG&E systems and is necessary to satisfy federal and state requirements. Each company's Gas Distribution request is supported by a robust record, including direct and rebuttal testimony and workpapers.[88] The PD adopted SoCalGas's forecast in only five of 13 O&M areas; and four of the eight were uncontested by intervenors. The PD has cuts in core operations such as Leak Survey, Tools and Fittings,[89] and Field Support. For Leak Survey, the PD cuts $3.3M by erroneously adopting TURN's argument that added Leak Survey Technicians (LSTs) are duplicative and that SoCalGas has not accounted for incurred cost amounts related to SB 1371. This is factual error. As explained in testimony, any

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[84] *See* Ex. SCG-31-2R (Moersen) at 7 (AFUDC calculation), Ex. SCG-33-2R (Reeves) at 4 (ad valorem tax).
[85] D.19-09-051 at 173-174 (Aliso Canyon Turbine Replacement Project reasonableness review), *id.* at 720 (mobile home park reasonableness review).
[86] *See* D.19-02-004 at 7 (*citing* D.14-06-007, D.02-08-064, D.88-02-036 (1988 Cal. PUC LEXIS 155, *7; 27). *See also* D.20-08-034 at 16, 28 (FOF 13) (Concluding that "the record in [the 2018 PSEP reasonableness review proceeding] contains sufficient information for the Commission to evaluate and judge the reasonableness of the Settlement Agreement.")
[87] *See People v. Western Air Lines, Inc.,* 42 Cal.2d 621, 632 (1954); *Railroad Commission of California v. Pacific Gas & Electric Co.*, 302 U.S. 388, 393 (1938); D.12-03-026 (ALJ allowed new evidence to be submitted after required evidence changed).
[88] Ex. SCG-04-R-E (Aguirre/Walker/Quezada); Ex. SCG-04-WP-R-2E (Aguirre/Walker/Quezada); Ex. SCG-04-CWP-R (Aguirre/Walker/Quezada); Ex. SCG-204 (Walker/Quezada); Ex. SDG&E-04-R-E (Kinsella); SDG&E-04-WP-R (Kinsella); SDG&E-04-CWP-R (Kinsella); SDG&E-204 (Kinsella).
[89] For Tools and Fittings, the PD cuts $5.4M. Costs here have increased significantly, making SoCalGas's three-year linear trend forecast the most appropriate. Ex. SCG-04-R-E (Aguirre/Walker/Quezada) at 58-59.

incurred costs related to SB 1371 for leak survey are separate and in addition to activities described in testimony.[90] Also, the hiring of LSTs has not added costs to this area.[91] The CPUC should also restore capital reductions in areas such as Pressure Betterments, Field Capital Support, Meter Protection, and Main and Service Abandonments, which maintain safety and reliability.[92]

For SDG&E, the PD makes cuts in basic core operations in areas such as L&M, Main Maintenance, and Service Maintenance.[93] For L&M, the PD would cut $6.4M based on an incorrect comparison between SoCalGas's and SDG&E's L&M requests. Workpapers, however, show that SDG&E operates three separate subsurface installations, while SoCalGas has one.[94] In addition, the PD incorrectly calculates the increase in L&M activity for SoCalGas. The CPUC should also restore SDG&E's capital reductions, including in such areas as Leak Repair,[95] Cathodic Protection Programs, and System Reliability and Safety. The PD justifies many of its reductions for SDG&E by drawing comparison between SDG&E and SoCalGas forecasted costs.[96] This is an inappropriate way to evaluate each Companies' respective funding request. Applicants have each put forth their own respective testimonies, workpapers, and justification for their respective revenue requests in Gas Distribution. The two Companies operate separate gas infrastructures in separate and different markets, and are subject to differences in market conditions, such as contractor availability and pricing, city and county requirements, and permit costs, among other factors. The final decision should adopt SoCalGas and SDG&E's Gas Distribution revenue request as supported and reasonable.

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[90] Ex. SCG-204 (Walker/Quezada) at 21 ("the Leak Survey workpaper does not contain any request for funding related to SB 1371. The entirety of the request for Leak Survey workpaper is related to federally mandated leak survey activities[.]").

[91] *Id.* at 24-25 ("The amount of work expected to be performed… is unchanged by the title of employee…. For every Leak Survey Technician that SoCalGas hires, [other higher-level classifications] can be reassigned to any number of alternative tasks….").

[92] The PD's reductions to forecasts for Pressure Betterments and Field Capital support fail to recognize the difficulties in forecasting work, changing gas demand, as well as uncertainty in completion of new business projects (Ex. SCG-204 (Walker/Quezada) at 34-35), and the need to complete Field Capital projects in accordance with SoCalGas's commitment to mitigate risks to public safety and reliability (Ex. SCG-04-R-E (Aguirre/Walker/Quezada) at 125-132). While these costs should be authorized in full, SoCalGas requests that, at a minimum, any reduction should be consistent with the approximately 1/3 reduction to New Business.

[93] The PD reduces Main Maintenance costs by $1.1M by inappropriately comparing SoCalGas's and SDG&E's forecasting for this category. Because of the significant recent cost increases, SDG&E's 5-year linear trend is reasonable. Ex. SDG&E-04-R-E (Kinsella) at 37-38, 41-42.

[94] Ex. SDG&E-04-WP-R (Kinsella) at 19.

[95] For Leak Repair, the PD cuts $3.9M based on an incorrect finding that SDG&E does not clearly distinguish between the costs for the SB 1371 program and its normal pipeline safety costs. However, SDG&E's CPUC-filed Compliance Plan does not include costs for leak repairs; thus, the Leak Repair costs sought in the GRC are not part of SB 1371. *See* SDG&E's 2022 SB 1371 Compliance Plan at 16.

[96] *See*, *e.g.*, PD at 129-132, 145.

C. Unnecessary and Improper "Caps" (§§29.2.3, 14.2 and 10.2.2.1)

The PD errs in several instances by imposing an unnecessary "cap" for project costs. Such caps are atypical outside of balancing accounts, and unnecessarily limit the Applicants' abilities to adjust to unexpected increased costs. The SoCalGas SAP Project is one example where the PD caps the capital costs.[97] Capping costs for the initial foundational stage of the project will potentially jeopardize all future phases of the project. The project is necessary to avoid cybersecurity and reporting risks.[98] SoCalGas seeks to remove the cap, since a cap was not proposed by any party. Indeed, SoCalGas made clear that the SAP Project is part of a broader effort, that will be implemented in phases – and what was proposed is merely in the first phase of implementation.[99] Applicants expect to make an incremental filing to include the subsequent phases. If the cap is not removed, Applicants require a memorandum account to track additional costs for later review and opportunity for cost recovery.[100]

Similarly, the PD erroneously imposes caps on the Honor Rancho Compressor Station Modernization (HRCM) and Moreno Compressor Station Modernization (MCM) projects. The projects are important for safety and reliability and compliance with SCAQMD regulations.[101] The PD finds Applicants demonstrated the benefits of these projects[102] and found the costs reasonable.[103] However, the PD errs by imposing a cap on costs. Presumably, the PD intended to state that it was only "approving" the requested amount, and not "capping" it, which would limit all costs, regardless of reasonableness, which Applicants could otherwise seek later. Complex compressor projects like HRCM and MCM have long lead times for the engineering, procurement, and construction activities to achieve SCAQMD requirements, including Rules 1100,1110.2, 1134.[104][105] Without a mechanism to recover costs beyond the authorized cap, utilities may face substantial financial risk, especially for large-scale, long-term projects which are subject to unpredictable factors. Thus, the final decision should remove the caps or authorize SoCalGas and SDG&E to establish memorandum accounts through a Tier 1 advice letters.

D. Customer Service

SDG&E's Customer Service Office Operations (§23.2): The PD commits factual error by incorrectly assuming the total cost of the external call center at issue is in the five-year historical costs, as shown in Ex. SDG&E-18-WP-

[97] PD at 639 (cap at $51.212M).
[98] Ex. SCG-229-E (Mijares) at 7-8, 23.
[99] *See* Ex. SCG-29-R-E (Mijares) at 60; *see also* Ex. SCG-229-E (Mijares) at 25.
[100] SA at 10 – 11.
[101] PD at 951 (FOF 89).
[102] *Id.* (FOF 92).
[103] *Id.* (FOF 93), at 941 (FOF 42). The only cost denied for MCM was for amounts pre-dating 2022. These costs were part of the overall project costs, were reasonably incurred, and no party opposed their inclusion.
[104] Ex. SCG-10-R (Bittleston/Hruby) at 10-11; Ex. SDG&E-06-E (Chiapa/Hruby) at 38.
[105] Ex. SCG-10-R (Bittleston/Hruby) at Appendix E, LTB SH-E-i (HRCM Supplemental Project Description).

R (Baule) (at 51-59), 1OO004.000. However, the external call center was utilized due to the pause in hiring during the implementation of the new Customer Information System (CIS) to help address staffing needs and was charged to the CIS replacement project until the end of 2021.[106] The incremental 30 FTEs replaces the external call center agents to maintain service levels and the increased handle time. Thus, SDG&E requests adoption of $13.M for Contact Center Operations, as requested.

SoCalGas Meter Inspections (§21.2): The PD (at 502-03) rejects SoCalGas's base-year forecasting methodology for CSF&AMO and adopts a six-year historical average for all CSF cost categories, including the CSF Meter Set Assembly (MSA) Inspection Program (2FC005.000). The PD (at 502) explains that this "six-year period encompasses pre-pandemic, pandemic, and post-pandemic trends, providing a more comprehensive understanding of factors influencing costs." However, the PD does not consider the costs incurred by SoCalGas to comply with regulations regardless of pandemic trends. For instance, $25.7M for the CSF MSA Inspection are costs that are necessary to meet DOT requirements, including onsite inspections of above-ground piping facilities for atmospheric corrosion as required by the DOT for nearly 6 million gas meters in SoCalGas's service territory.[107] Costs of the MSA Inspections are 100 percent RAMP-related costs.[108] Also, the MSA Inspection organization was formed in 2016[109] and did not achieve necessary staffing levels to perform onsite inspections of above-ground piping facilities for atmospheric corrosion until BY 2021.[110] Therefore, SoCalGas determined that BY 2021 was the most appropriate starting point to forecast TY2024, and requests that the PD be modified to adopt SoCalGas's forecast of $25.7M for CSF MSA Inspection as reasonable.

CSF Operations (§21): The PD (at 502-03) rejects SoCalGas' base-year forecasting methodology for CSF&AMO and adopts a six-year historical average for all CSF cost categories. The six-year average includes order types impacted by policy decisions, such as a moratorium on collection activity and disconnections and thus is not a reasonable basis for the forecast.[111] Also, a six-year average does not consider or represent future trends of work for collection activity and disconnections which are also impacted by significantly increased regulatory requirements and mandates, the impact of which is not appropriately incorporated by using a six-year average. The order types impacted by the moratorium[112] were not performed during that time, artificially lowering the six-year average. The

[106] Ex. SDG&E-218 (Baule) at 9 – 12; *see also* SCG/SDG&E RB at 384.
[107] *See* 49 CFR §192.481; *See also,* Ex. SCG-214 (Rendler) at 15.
[108] SCG/SDG&E OB at 478; Ex. SCG-14-R (Rendler) at 29.
[109] Ex. SCG-14-R (Rendler) at 29.
[110] Ex. SCG-214 (Rendler) at 15.
[111] Ex. SCG-14-R (Rendler) at 18:14-16 and D.21-11-014; *See also,* SoCalGas Advice Letter 5604-B.
[112] Ex. SCG-14-R (Rendler) Appendix D at 1-3, *see* Line Nos. 4-8 and 35.

CPUC should correct this error and adopt SoCalGas's TY2024 forecast of $16.7M for impacted order types.[113]

E. SoCalGas CIS Replacement (§20.1)

The PD (at 491) commits legal error in declining to adopt a memorandum account, which was supported by CalPA, or other regulatory mechanism to track implementation costs in excess of the authorized amount for CIS. The PD adopts a forecast of $10M in O&M for 2024, resulting in an approximately 50% reduction of the requested amount,[114] but goes on to state (at 493) that "SoCalGas may submit a separate application or request additional O&M costs beyond what is authorized in this decision in the next GRC application." It is legal error not to provide a cost-tracking mechanism, where SoCalGas is authorized to seek recovery of excess costs at a later date. Under principles of retroactive ratemaking, the "Commission's practice is not to authorize increased utility rates to account for previously incurred expenses unless, before the utility incurs those expenses, the Commission has authorized the utility to book those expenditures into a memorandum or balancing account for possible future recovery in rates."[115] The final decision should authorize a memorandum account to track costs of SoCalGas's CIS replacement in excess of the authorized amount for potential future recovery.

F. SoCalGas and SDG&E IT

SoCalGas SAP (§29.2.3): The PD (at 638-39) errs in stating that "SoCalGas lacks strong evidence to show how it estimated $70.6M in capital costs for the SAP Transformation project." SoCalGas has demonstrated by a preponderance of the evidence how the breakdown of estimated costs, and why the project is necessary for the continued integrity of the Companies' financial data, reporting, and operations scheduling, and also reasonable.[116]

Smart Meter System Upgrade (§29.7.3): The PD errs by conflating the Smart Meter systems, and SDG&E's SM 2.0 project generally, when these are separate efforts.[117] Further, regarding the existing Smart Meter IT systems, they are a critical set of applications that configure, collect, manage, and validate data from meters. They were last upgraded in 2017 and since that time, platform and software versions have advanced to the point where all current

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[113] Ex. SCG-14-WP-R-E (Rendler) at 61-62, *see* Line Nos. 4-8 and 35. For the six credit/collections-related order types impacted by the moratorium (48 Hour, Collect/Close, Returned Check, Tenant Notification, Other and Nonpay Turn On), SoCalGas estimated that PD's six-year average (2017-2021 actuals and 2022 forecast) methodology would authorize a funding of $10.3M. SoCalGas's request is for $16.7M for these order types so the revised amount of $119.2M for CSF Operations includes an increase of $6.4M for reconsideration.

[114] In adopting this reduction, the PD commits factual error in failing to recognize and account for the one-time program implementation costs for the CIS Replacement. Ex. SCG-213 (Goldman) at 4:23-24 (citation omitted). The forecasted costs are specific to implementation of the new CIS replacement program and are distinct from costs to support the current CIS. *Id.* at 4-5.

[115] D.07-07-041 at 5-6 (citation omitted).

[116] Ex. SCG-221 (Gordon/Exon) at 5 – 12; *see also* Ex. SCG-229-E (Mijares) at 25 (noting the SAP Transformation project is multi-phase and not discretionary); *see also* SA at 10; *see also* SCG/SDG&E OB at 620-622; *see also* SCG/SDG&E RB at 445-451. SoCalGas intends to file a separate application seeking recovery of costs in the memorandum account and future phases of the project.

[117] Ex. SDG&E-217 (Thai) at 52.

versions are either past or nearing end-of-support. It is necessary to upgrade to supported operating and database platforms as vendors stop providing support or security updates.[118] Failure to upgrade creates the risk of technology obsolescence and unsupported operating systems, database, and Itron application versions.[119] The PD (at 669) commits legal error by denying $5.1M and $6.2M in "funding for Smart Meter system upgrades" in 2022 and 2023, respectively. Pursuant to D.19-09-051, SDG&E was already authorized to incur these costs.[120]

G. Real Estate and Facilities (§27.1.1.1)

The PD errs in finding that the "six-year historical average… normalizes fluctuations and sets the spending at levels representing the cost of serving customers."[121] SoCalGas's Non-Shared REF O&M costs were unopposed. The PD ignores the fact that in 2019, SoCalGas opened a base in Bakersfield, requiring an increase in FTEs.[122] Including earlier years that exclude these costs results in under-staffing the existing facilities. In addition, the PD (at 585) without citation or support states that there should be cost savings for hybrid work. This was not an issue raised by parties and there does not appear to be evidence in the record on this point. Such savings do not necessarily come to fruition, and with employee growth, efficiencies could be offset. The PD also makes an error of fact in not approving certain capital costs. The PD (at 605) states that SoCalGas does not show the costs of solar panels and cost adjustments. However, this data is included in Ex. SCG-19-CWP at 34. The basis for denying these costs is thus without merit, and the CPUC should authorize solar installation costs totaling $12.6M.

H. Corporate Center A&G (§31)

The PD's arbitrary rejection of all uncontested, incremental cost increases spanning numerous A&G cost categories (at 703-06)[123] is inconsistent with the CPUC's merger decision,[124] GRC precedent[125] and the record, including around 100 pages of Corp Center testimony and 500 pages of workpapers.[126] Incremental increases, forecast methodologies, and cost allocation methodologies for the affected cost categories are fully supported in the

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[118] Ex. SDG&E-225-E (Gordon/Exon) at 19.
[119] *Id.* at 19-20.
[120] *See* D.19-09-051 at 352 (noting "[w]e reviewed SDG&E's proposed capital projects under CS-OO and find the proposed projects to be reasonable … SDG&E's projects … address … technical obsolescence …[w]e find SDG&E's proposed projects to be supported by evidence submitted and find the proposed forecasts to be reasonable.").
[121] PD at 585.
[122] Ex. SCG-19-R-2E (Guy) at 16.
[123] Corp Center Finance, Human Resources, Legal Compliance and Governance and External Affairs.
[124] *See, e.g.,* D.98-03-073, 1998 Cal. PUC LEXIS 1, *313, *315-16 (identifying three step process to determine cost assignment).
[125] Ex. SCG-23-R-E/SDG&E-27-R-E (Cooper) at 9 (testifying to consistency with previous CPUC decisions, such as D.98-03-073, D.04-12-015, D.08-07-046, D.13-05-010, D.16-06-054, and D.19-09-051).
[126] Ex. SCG-23-R-E/SDG&E-27-R-E (Cooper); Ex. SCG-223/SDG&E-227 (Cooper); Ex. SCG-23-WP-R-E/SDG&E-27-WP-R-E (Cooper).

testimony and workpapers,[127] in an evidentiary format the CPUC has deemed sufficient to meet Applicants' burden of proof over the past several GRC proceedings.[128] Staff and intervenors rigorously examined this evidence, as in past cases, and proposed no cuts. This constitutes legal error and should be corrected in the final decision.

I. Compensation and Benefits (§32) and People and Culture (§34.1.3.1 and §34.2.6)

ICP: Applicants require a specialized, experienced, and innovative workforce to meet California's policy objectives and expanding regulatory requirements while providing safe, reliable and sustainable service.[129] ICP, which is offered to all non-represented employees,[130] is a portion of total market-based compensation designed to incentivize efficient and excellent employee performance. Applicants have provided extensive detail of ICP metrics that focus on achieving both California and CPUC policy goals and utility operational goals in an efficient manner – for example, by only paying on measures that are achieved.[131] The record shows inflationary and other labor market pressures that further support requested increases in ICP.[132] Failing to support ICP metrics that benefit ratepayers conflicts with longstanding CPUC policy and could lead to underfunding the existing workforce tasked with efficiently and competently carrying out safety and reliability initiatives.

For those reasons, the PD errs in recommending ICP costs of only $45.6M for SoCalGas and $33.3M for SDG&E, a reduction from currently authorized ICP by $22.5M and $19.2M, respectively. SoCalGas and SDG&E presented evidence supporting at least the same level of recovery as authorized in the TY2019 GRC Decision ($68.1M for SoCalGas and $52.5M for SDG&E). Applicants' 2022 ICP plan designs in this case show safety measures comprising 80% of the ICP's company performance component for SoCalGas and 68% for SDG&E – further reinforcing ratepayer benefits from TY 2019[133] – and reduced weightings for financial metrics (4% for SoCalGas non-executives, 27% for executives; and 10% for SDG&E non-executives, 28% for executives).[134] Each company has reduced financial weightings to 4% for non-executives and 27% for executives in their 2023 and 2024 plans.

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[127] Ex. SCG-223/SDG&E-227 (Cooper); Ex. SCG-23-WP-R-E/SDG&E-27-WP-R-E (Cooper) at 1, 158, 236, 244, 263, 286, and 296; Ex. SCG-23-R-E/SDG&E-27-R-E (Cooper) at 7-10 (Cost Allocations).

[128] For example, the CPUC found the same type of TY2019 Corp Center Finance showing reasonable in D.19-09-051 at 503; *id.* at 498 ("reviewed Applicants' proposed allocation methodology [and found it] consistent with Commission decisions in Applicants' TY2012 and TY2016 GRCs.") (citation omitted).

[129] *See, e.g.,* Ex. SDG&E-01-R (Folkmann) at 1, and 29-30.

[130] Ex. SCG-25-R-E/SDG&E-29-R-E (Robinson) at 9.

[131] *See, e.g.,* SCG/SDG&E OB at 715.

[132] *See, e.g.,* SCG/SDG&E OB at 710 (discussing '"the Great Resignation,"' inflation, and other labor market pressures on compensation costs). This evidence also distinguishes the PD's reliance on the TY2012 decision, which was issued over 10 years ago, under different circumstances. *See* D.13-05-010 at 16 (noting a '"deep recession that started in 2008 and intensified in 2009 and 2010."' (citation omitted)).

[133] *See* Ex. SCG-25-R-E/SDG&E-29-R-E (Robinson) at 9-16.

[134] SCG/SDG&E OB at 726 (citing Ex. SCG-225/SDG&E-229 (Robinson) at 17, Table DSR-7).

Applicants' ICP plans thus demonstrate improvements from the same plans found to provide "tangible benefits to ratepayers" in TY2019.[135] And, the CPUC recently confirmed it "has generally found that ratepayer recovery of incentive compensation program costs is reasonable where there is a demonstration of ratepayer benefits."[136] The facts and CPUC precedent support adopting Applicants' ICP forecast requests by only removing costs tied to financial metrics – or, at the very least, by maintaining currently authorized funding levels – not the PD's arbitrary cuts.

Total Compensation Study: The PD (at 729-30) further errs in the unprecedented use of SDG&E's at-market Total Compensation Studies (TCS) to support ICP *reductions*, contrary to SDG&E's TCS result and CPUC precedent, and in supporting UCAN's recommendation to refuse ICP plan funding in the absence of metrics "based on employee efforts to control costs and reduce customer rates." Despite evidence showing that Applicants' compensation is within market,[137] the PD errs in reducing SDG&E's ICP by an additional $2.5M based on UCAN claims that the TCS shows a "number of individual employees whose compensation is significantly above market levels." This distorts the TCS's usefulness in comparing "the competitiveness of total compensation," [138] not the competitiveness of individual salaries. The TCS cannot be used as sound evidence for that purpose.[139] UCAN's testimony lacks rigor and cannot be relied upon to support reductions to ICP. Nor should the CPUC impose a "management efficiency" study nor "cost-effectiveness metrics" based on UCAN's flawed testimony. Adopting such measures would conflict with the CPUC's recent elimination of GRC productivity study requirements providing no "useful purpose" to promote "administrative efficiency"[140] and the CPUC's longstanding policy declining to micromanage ICP metrics.[141] These measures could lead to unintended inefficient consequences, to the detriment

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[135] D.19-09-051 at 542.

[136] D.21-08-036 (SCE's TY2021 GRC) at 430. The PD's comparison of this case and SCE's TY2021 GRC is flawed, because each utility compensation plan is different, fact-specific and should be weighed on its own merits.

[137] Applicants' TCS demonstrate that the Companies' total compensation – including base pay, ICP, and benefits – is within the market range of plus or minus five percent cited by the Commission in D.95-12-055 – further supporting the reasonableness of their ICP requests. *See* SCG/SDG&E RB at 533 (noting UCAN's testimony that SDG&E's total compensation request '"appears to be reasonable."').

[138] Ex. SCG-25-R-E/SDG&E-29-R-E (Robinson), Appendix C (SDG&E) at 2.

[139] The TCS does not support a conclusion that any industry benchmark aligns with the salary of any individual, which would be influenced by factors such as the scope of the role, specialized skills, experience, tenure, and performance. *See* SCG-225/SDG&E-229 (Robinson) at 19-20.

[140] D.14-03-008 at 4-5 (citing D.11-05-018, Attachment 1 at 19 (PG&E) and D.12-11-051 at 610 (SCE)).

[141] *See, e.g.*, D.19-09-051 at 542 ("[W]e should not micromanage Applicants to the extent of dictating what the [ICP] performance metrics should be."); *see also* D.23-11-069 at 608 (declining to manage "specific STIP metrics or percentages"); D.13-05-010 at 882 ("SDG&E and SCG are in the best position to decide what metrics to use to measure the performance of its employees, and to revise the metrics as UCAN has suggested would result in the Commission's micromanaging of the Applicants' variable compensation."); *see also* D.97-07-054, 1997 Cal. PUC LEXIS 751 *119 (declining to dictate compensation policy if total compensation levels are appropriate).

of ratepayers, with no practical benefits.

Headcount and Health Benefits Forecast: The PD's adoption of 15% and 9% cuts to Applicants' respective headcount forecasts is unreasonable, as each company's forecast for 2024 is already higher than the PD's TY2024 headcounts of 8,570 for SoCalGas and 4,883 for SDG&E (at 733-34). A more reasonable, middle-ground headcount forecast should be adopted in the final decision based on 2023 revised forecasts of 9,374 for SoCalGas and 5,010 for SDG&E.[142] Further, the PD's authorized funding level for health benefits (medical, dental, and vision) is insufficient to support anticipated changes to projected medical enrollment, because Applicants' projected outlook for health benefits is already expected to exceed the PD's forecast by year-end 2024. Medical, dental and vision benefits are another important component of total compensation to attract and retain employees necessary for safe and reliable operations. Based on these inputs, the Applicants' outlook for 2024 health benefits is expected to be $116.6M for SoCalGas and $68.1M for SDG&E, which should be reflected in the final decision.

People & Culture (§34.1.3.1 and §34.2.6): The PD (at 743-744, 757-758) incorrectly excludes compensation for SoCalGas' VP – Human Resources and SDG&E's Vice President – People & Culture by assuming it is disallowed by SB 901. These positions are not "officers" under Rule 3b-7 of the Securities Exchange Act because they are not policy makers at the Companies.[143] Thus, the PD should be revised to include these labor and non-labor VP-HR costs.

J. Litigation Project Cost Memorandum Account (LPCMA) (§8.1.1.2)

The PD commits an error of fact in denying the LPCMA because "[t]he Commission finds … [in]sufficient uncertainty to warrant the authorization of an LPCMA."[144] The LPCMA was requested "to record capital-related costs associated with projects that are intended to qualify as a collectible project … from third-party customers… instead of ratepayers, but later are deemed by a court to be non-collectible from third-party customers."[145] CalPA's position that such an outcome would be an extremely rare event[146] has already proven to be false, as demonstrated

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[142] Ex. SCG-225/SDG&E-229 (Robinson) at 24, Table DSR-11. For that reason, if the CPUC adopts the PD's recommended ICP reduction methodology for this case, it should (at the very least) adopt the more recent headcount forecasts, update the reduced weighting for financial metrics that are shown in SoCalGas's and SDG&E's 2023 ICP plans, and deny equal cost-sharing for other metrics, which results in an authorized $98.2M for SoCalGas and $73.4M for SDG&E.

[143] *See* discussion in Applicants' Oct. 28, 2024 "Notice of Compliance," (demonstrating compliance with the requirements of SB 901 and Resolution E-4963); D.21-08-036 at 417-420 (noting that, "Rule 3b-7 officers are senior-level management, responsible for policy decisions of the company, and directly answerable to SCE's Board of Directors because their hiring and firing are determined by the Board." (*Id.* at 419) (citation omitted)).

[144] PD at 79; *see also* PD at 455 (denying SDG&E's request for an LPCMA).

[145] PD at 78, 455.

[146] *Id.* at 455 (citing to CalPA Opening Brief at 137-140).

by the outcome of SDG&E's Pure Water project litigation.[147] SDG&E's position that it was not obligated to pay the Pure Water project relocation costs favored ratepayer interests, but was ultimately denied by the California Court of Appeal, essentially making the relocation costs non-collectible. Thus, the need for the LPCMA is no longer uncertain or hypothetical, and they should be recoverable in rates, consistent with the regulatory compact.[148] Failing to allow for recovery of SDG&E's unavoidable Pure Water project costs is a legal error.[149] The LPCMA should be approved for both Applicants as they both face this same, real issue.[150]

K. Overhead (OH) Pools (§19.1.2)

While the PD authorizes SDG&E's updated request for OH Pools, it factually errs (at 410) in adopting SDG&E's RSAR imputed authorized amounts for 2022 and 2023. Applying imputed authorized values based on forecasts developed in 2016[151] ignores real world conditions that did not exist eight years ago, including the vast expansion of wildfire mitigation capital projects and other inflationary factors. It is also improper to cap SDG&E's OH Pools forecasts "in consideration of the one-way balancing account treatment" ordered in D.19-09-051, because those caps have no bearing on SDG&E's forecasted TY 2024 costs.[152] The PD's factual error on this issue is exacerbated by the legal error that no party argued for a reduction to SDG&E's 2022 and 2023 OH Pools forecasts to the imputed authorized values. Further, to facilitate accurate OH Pool tracking, SDG&E reiterates that the Commission should convert the OPBA into a two-way balancing account or authorize a memo account.

VI. THE PD INCLUDES MISGUIDED REPORTING REQUIREMENTS

A. Rate of Return Reporting (§37.1)

The PD is inconsistent with recently passed P.U. Code § 451.8, which requires utilities to report their rate of return (RoR) annually, and "identify the cost categories where projected costs differed from actual costs."[153] The PD, by contrast, also requires linking how the difference in projected and actual costs contributed to SoCalGas or

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[147] Applicants' August 20, 2024 Motion for Official Notice of the Court of Appeal, Fourth Appellate District, Division One Decision, B081883. The PD ostensibly denies SDG&E's request for official notice, (*see* PD at 915), but SDG&E urges the Commission to grant this motion and to consider the evidence presented (the Court of Appeal Decision), which provides sufficient certainty that SDG&E will incur the costs at issue.

[148] P. U. Code § 399.2; *see also e.g.,* D.03-03-032, 2003 Cal. PUC LEXIS 206 *20 ("[T]he utility is regulated . . . and is compelled by law to make investments in the distribution grid. Given the obligation to serve, it is only reasonable that the utilities be allowed to recover reasonable costs."). Relocation costs are not costs Applicants can avoid by simply not pursuing a particular project. Once a court judgment is final, these are business costs that the Companies will be obligated to pay and should be funded by ratepayers.

[149] *See Duquesne Light Co. v. Barasch*, 488 U.S. 299, 307-308 (1989); *Bluefield Waterworks,* 262 U.S. at 692 (regulators must give a "fair and just consideration of all the facts" in evaluating a utility's costs and expenses).

[150] *See S. Cal. Edison Co. v. Orange Cnty. Transp. Auth.*, 96 F.4th 1099 (9th Cir. 2024) (SoCalGas relocation costs).

[151] PD at 407.

[152] *Id.* at 410.

[153] P. U. Code § 451.8(b)(2)-(3).

SDG&E's actual RoR being above authorized.[154] It is infeasible for Applicants to identify how costs categories with projected costs exceeding actual costs contributed to the rate of return. Thus, the PD should be modified to be consistent with P.U. Code § 451.8.[155]

B. Outside Counsel and Political Activities Reporting (§31.6.5 and §45)

While Applicants do not oppose reasonable additional reporting, the PD commits legal error when it requires disclosure of information that would infringe upon Applicants' attorney-client privilege (OP 52(c), 52(d), 52(e) and OP 57(e) and SoCalGas's First Amendment rights (OP 57(c)).

The attorney-client privilege is a well-established legal protection for "confidential communication between client and lawyer,"[156] extending to both written fee contracts (as codified in Cal. Bus. & Prof. Code § 6149)[157] and billing statements/invoices.[158] For invoices, the California Supreme Court has held that: (1) for pending and active matters, the privilege encompasses *everything* in an invoice, including the amount of aggregate fees; and (2) for matters that have concluded long ago, while the information concerning the nature of the work will remain privileged, the total amounts may not be.[159] Because OPs 52(c), 52(d), 52(e), and 57(e) would require forced waiver of this privilege, they should be revised as shown in Appendix A. OP 57(c)'s requirement to identify business units and employees involved in political and lobbying activities and provide "[d]etailed time records and documentation resulting from such an assessment," also constitutes legal error, as it is vague and ambiguous and would appear to require SoCalGas to provide information regarding below-the-line political activities (as defined by FERC 426.4) in violation of its First Amendment rights which were recently upheld by the CA Ct. of Appeal.[160] The PD also contains factual and legal error in §31.6.4 and §45. Modifications to correct these errors are shown in Appendix A.

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[154] The PD also errs in requiring "SDG&E and SoCalGas" to provide if "SDG&E and SoCalGas exceeds the Commission-authorized rate of return." (*id.* at 794) Applicants have different CPUC-authorized rates of return.

[155] SDG&E also has both FERC and CPUC-jurisdictional business and cannot separate out its income to know what is FERC and what is CPUC-jurisdictional without multiple assumptions to estimate a CPUC actual RoR.

[156] Cal. Evid. Code § 952; *SoCalGas v. Pub. Utilities Com*., 50 Cal. 3d 31, 37 (1990) ("Application of the privilege will occasionally shield relevant information which may very well create obstacles for the party seeking the privileged information; however, the Legislature and the courts of this state have determined that the party's concern is 'outweighed by the importance of preserving confidentiality in the attorney-client relationship.'")

[157] Cal. Bus. & Prof. Code § 6149 ("A written fee contract shall be deemed to be a confidential communication within the meaning of subdivision (e) of Section 6068 and of Section 952 of the Evidence Code.")

[158] *Los Angeles County Board of Supervisors v. Superior Court*, 2 Cal 5th 282, 297-298 (2016).

[159] *Id.* at 297 ("To the extent that billing information is conveyed 'for the purpose of legal representation'—perhaps to inform the client of the nature or amount of work occurring in connection with a pending legal issue—such information lies in the heartland of the attorney-client privilege.").

[160] *See SoCalGas v. CPUC*, 87 Cal. App. 5th 324, 346 (2023), as modified on denial of reh'g (Feb. 3, 2023), review denied (Apr. 19, 2023) (holding that to "ensure that 'advocacy costs have been booked to the appropriate utility accounts,'" parties can do so "by examining ratepayer, not shareholder, accounts").

VII. THE DECISION SHOULD APPLY SIGNIFICANT TAX SAVINGS

The PD (at 999, FOF 411) provides that if Applicants elect an optional gas repairs tax change, the CPUC would "consider updating the revenue requirement."[161] On October 11, the Applicants made this election, decreasing the 2024 revenue requirement by about $124.5M and $34.8M for SoCalGas and SDG&E,[162] with a similar revenue requirement decrease in each PTY.

The CPUC should update the revenue requirement to incorporate this election to ensure that customers receive these benefits now.[163] And it should apply the 2023 tax benefits here also to help reduce impacts of the budget-based attrition requests.[164] The details for the 2023 and 2024 deductions, and the associated revenue requirement impact, are provided in Appendix C.

VIII. THE PD REQUIRES MISCELLANEOUS CLARIFICATIONS AND CORRECTIONS

Miscellaneous issues needing clarification or correction are described in Appendix A. In addition, Applicants have shown proposed RO Model changes in Appendix B.[165]

IX. CONCLUSION

Applicants respectfully requests that the CPUC's final decision include the revisions described above and in Appendices A and B.

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[161] PD at 999 (FOF 411).
[162] These amounts are based on the current authorized capital in the PD and thus are subject to change. The final revenue requirement impact would be based on the capital spend authorized in the final decision.
[163] SCG/SDG&E OB at 793 (IRS Revenue Procedure 2024-15 provides a safe harbor for tax repairs to determine whether expenditures to maintain, replace, or improve gas transmission and distribution property be capitalized under IRC Sections 263(a) or 263A, or instead treated as a deductible expense under IRC Section 162).
[164] Alternatively, the CPUC could direct Applicants to file separate Tier 2 advice letters to implement adjustments to their respective revenue requirements for 2023 in order to reflect the related savings expeditiously in rates.
[165] The PD (at 880) orders Applicants to provide citations to any additional requests to incorporate figures from update testimony in these comments. Updates to all workpapers that incorporate the cost escalation updates can be found in Applicants Update Testimony (Ex. SCG-401 and SDG&E-401), Attachments I and J, respectively.

APPENDIX A

PROPOSED CORRECTIONS AND CLARIFICATIONS

Issue III.A (Safety-Related Operations) (SDG&E Wildfire) (§19.3)	
Location	**Proposed Language**
FOF 171	Approval of a Wildfire Mitigation Plan (WMP) by the Office of Energy Infrastructure Safety (Energy Safety) is not synonymous with approval of associated costs, and San Diego Gas & Electric Company~~'s approved WMP may be modified based on this decision and an order by Energy Safety to align the utility's WMP with a ratesetting proceeding at the Commission~~ may seek modification of its approved WMP from the Office of Energy Infrastructure Safety upon a Final Decision in this proceeding.
FOF 172	~~San Diego Gas & Electric Company's wildfire mitigation costs begin to increase exponentially at higher levels of risk reduction.~~ It is reasonable for San Diego Gas & Electric Company to underground electrical infrastructure in high wildfire risk areas.
FOF 173	~~San Diego Gas & Electric Company's (SDG&E's) forecasted wildfire mitigation costs are in excess of what is a reasonable fit for SDG&E's wildfire risk profile.~~ Undergrounding infrastructure is cost effective because it reduces significantly more risk at similar long-term costs to customers.
FOF 174	~~San Diego Gas & Electric Company spending six times as much on undergrounding as on covered conductor is not cost-effective and reasonable.~~ Adopting a wildfire hardening strategy that includes a balance of covered conductor and strategic undergrounding similar to that previously authorized for Pacific Gas & Electric is reasonable for San Diego Gas & Electric, given the similar wildfire risk present in their service territories.
FOF 175	~~The Utility Reform Network's recommended capital forecast for installing covered conductor and undergrounding in San Diego Gas & Electric Company's territory of $154.5 million in 2024 is based on undergrounding 35 miles of electric lines in the highest fire risk areas and installing 100 miles of covered conductor in 2024.~~
FOF 180	~~A~~SDG&E's 2024 forecast for Vegetation Management (VM) and Inspections – Tree Trimming Only ~~High-Fire Threat District of operations and maintenance cost of $26.612 million and Non-High-Fire Threat District of $15.269 million is reasonably based applying Cal Advocates' unit cost methodology to the corrected unit counts~~ is reasonable to adopt.
FOF 181	San Diego Gas & Electric Company's ~~has failed to provide sufficient evidence to demonstrate the reasonableness of its calculation of a PTY capital exception for wildfire mitigation in the amount of $557.181 million in capital for 2025, $580.546 million in capital for 2026, and $603.911 million in capital for 2027~~proposed PTY capital exception for Wildfire mitigation is reasonable to

	allow for the continuation of the wildfire mitigation programs adopted in this decision.
COL 146	A forecast for San Diego Gas & Electric Company's operations and maintenance cost for Wildfire Mitigation and Vegetation Management of ~~$177.92~~181.46 million is reasonable and should be adopted.
COL 147	A forecast for San Diego Gas & Electric Company's capital cost for Wildfire Mitigation and Vegetation Management of ~~$321.37~~426.88 million is reasonable and should be adopted.
P. 472-473	Considering all of the above, the Commission finds that a balanced approach to undergrounding and covered conductor, with a ratio similar to that adopted for Pacific Gas & Electric ~~SDG&E's has not met its burden to demonstrate that its proposal~~ is just and reasonable. Accordingly, the Commission adopts SDG&E's wildfire mitigation Hardening Alternative and authorizes 400 miles of undergrounding and 200 miles of covered conductor over the course of the rate case cycle. This approach reasonably reflects the risk of catastrophic wildfire in SDG&E's service territory, as recognized by the Federal Emergency Management Authority, balances affordability needs and risk reduction as a result of the lifecycle cost savings associated with undergrounding, and allows SDG&E to target undergrounding in its highest risk areas, which would otherwise be subject to ongoing PSPS impacts. ~~The Commission does not find it reasonable for SDG&E to spend as much as it proposes when its wildfire risk has decreased considerably in the last 15 years, and its rates have reached levels higher than other utilities in the state. This finding is supported by SDG&E's geography and wildfire mitigation work completed that contribute to decreased wildfire risk.~~ ~~Furthermore, SDG&E's wildfire risk and the benefits of undergrounding may be even lower considering possible deficiencies in SDG&E's risk analysis discussed above, such as the limited number of tranches, an underestimation of the cost of undergrounding, an analytical bias toward undergrounding, and an underestimation of the risk reduction benefits of covered conductor. Given SDG&E's assessment of its wildfire risk, the Commission also does not find it reasonable to spend six times as much on undergrounding as on covered conductor in light of the cost-effectiveness of covered conductors.~~ ~~Based on the above, the Commission finds a slower pace of undergrounding at a lower cost to be reasonable, and such a balance of additional investments in safety is provided by TURN's recommendation. TURN's proposed balance builds on SDG&E's track record by installing more covered conductor than SDG&E proposed and reserving less undergrounding for additional miles in the highest fire risk areas. Accordingly, the Commission adopts TURN's recommendations for 2024.~~ The decision ~~does not~~ adopts SDG&E's Post-Test Year exception for Wildfire mitigation. ~~attrition year mechanism. Instead, the decision adopts a 4 percent Post-Test Year escalation factor as explained in the Post-Test Year Ratemaking Section of the decision, which will allow SDG&E to continue its wildfire mitigation activities at a reasonable pace.~~

	~~This conclusion is supported by the Energy Safety decision approving SDG&E's 2023-2025 WMP in which Energy Safety finds that "SDG&E is often prioritizing undergrounding compared to other mitigations through its mitigation decision-making process and does not provide adequate justification for its undergrounding projects." SDG&E also does not demonstrate its analysis of risk drivers for a specific location, and instead appears to default to undergrounding during its selection process.~~
P. 476	The GD&SH capital reductions established above are $~~197.136~~91.636 million for 2024. This results in capital authorizations for the GD&SH budget category of $~~274.010~~379.510 million for 2024.
P. 483	The Commission finds SDG&E's forecast ~~this amount~~ to be reasonable and adopts the following 2024 forecasts: Vegetation Management (VM) and Inspections – Tree Trimming Only HFTD of $~~26.612~~27.232 million and Non-HFTD of $~~15.269~~18.155 million.
P. 484 Table 19.15	**Table 19.15: Total VM&I Tree Trimming Authorization** $~~26.612~~27.232M | Tree Trimming (HFTD) +~~15.269~~18.155M | Tree Trimming (non-HFTD) +10.235M | EVM $~~52.116~~55.622M +14.291M | Increased VM&I-TT Only costs within Update Testimony $~~66.407~~69.913M | Total VM&I Authorization
P. 485 Table 19.17	**Wildfire O&M for Test Year 2024 | Proposed Decision ($ million)** Fuels Management | $5.25 Pole Brushing | $5.37 Tree Planting | $1.00 Increased VM&I costs | $0.87 Vegetation Management & Inspections – HTFD | $~~26.61~~27.23 Vegetation Management & Inspections - non HTFD | $~~15.27~~18.16 EVM | $10.24 Increased VM&I costs TT only | $14.29 Emergency Planning & Preparedness | $16.24 Situational Awareness & Forecasting | $3.88 Grid Design & System Hardening | $25.40 Asset Management & Inspections | $15.38

	Grid Operations & Operating Protocols | $14.77 Resource Allocation Methodology | $7.75 Risk Assessment & Mapping | $2.41 Data Governance | $1.65 Stakeholder Cooperation & Community Engagement | $11.57 **Total | $~~177.92~~181.46**
P. 486 Table 19.18	**Wildfire Capital Costs for 2024 Test Year | Proposed Decision ($ million)** Undergrounding and Covered Conductor | $~~154.50~~260.00 SCADA Capacitor Replacement | $1.43 Private Long-Term Evolution | $70.18 HFTD Transmission Fiber Optics | $7.70 OH System Traditional Hardening | $5.48 Expulsion Fuse Replacements | $0.00 Advanced Protection | $5.54 Lightning Arrestor | $3.20 Microgrids | $2.40 Overhead Transmission Fire Hardening | $14.46 PSPS sectionalizing Enhancement | $1.57 Cleveland National Forest Fire Hardening | $1.21 High Risk Pole Replacement Program | $6.35 Risk Assessment & Mapping | $2.66 Situational awareness Forecasting | $1.86 Asset Management & Inspections | $17.42 Grid Operations & Protocols | $8.10 Data Governance | $11.69 Emergency Planning & Preparedness | $2.50 Stakeholder Cooperation & Community Engagement | $3.13 **Total | $~~321.37~~426.88**

Issue III.B (Safety-Related Operations) (Gas Integrity Management Programs) (§13)	
Location	**Proposed Language**
FOF 70	~~Converting~~ The two-way balancing account treatment for Transmission Integrity Management Program Balancing Account is reasonable and ensures that the utilities have sufficient funds to carry out required and mandated work and that systems remain safe and reliable. ~~to a one-way balancing account and requiring the recording of excess Transmission Integrity Management Program costs and undercollections in a memorandum account will ensure a more thorough reasonableness review through an application process that will better protect ratepayers.~~
FOF 71	Southern California Gas Company (SoCalGas) ~~fails to demonstrate~~ demonstrated the necessity and reasonableness of continuing to fund an accelerated plastic pipe replacement rate through the Distribution Integrity Management Program in addition to SoCalGas's routine pipeline replacement programs ~~and~~ which is consistent with Commission precedent ~~pre-1986 early vintage plastic Aldyl-A pipe poses a significant potential hazard affecting gas pipeline safety~~.
FOF 72	~~The Utility Reform Network's Non-Shared Distribution Integrity Management Program operations and maintenance forecast of $47.005 million is reasonably based on reducing the forecast for the accelerated plastic pipe replacement program and replacing bare steel pipe at a rate close to the 2021 replacement rate.~~
FOF 73	A Vintage Integrity Plastic Plan (VIPP) forecast consistent with the levels indicated in the Settlement Agreement Resolving Various Issues ~~of $46.394 million, $47.010 million, and $0~~ for the years 2022, 2023, and 2024 ~~respectively~~ is ~~reasonably~~ reasonable and necessary to replace and mitigate the risk of vintage plastic pipe. ~~based on evidence of plastic pipes' relatively low risk and its replacement through the Gas Distribution division's routine plastic pipe replacement program~~
FOF 74	A Bare Steel Replacement Plan (BSRP) forecast consistent with the levels indicated in the Settlement Agreement Resolving Various Issues ~~of $86.578 million, $63.005 million, and $79.737 million~~ for the years 2022, 2023, and 2024 ~~respectively~~ is ~~reasonably~~ reasonable and necessary to replace and mitigate the risk of bare steel pipe ~~based on maintaining the replacement rate for bare steel pipe, the risk of which has not been fully assessed and which may have a higher risk than Aldyl-A plastic pipe~~.
FOF 78	~~Southern California Gas Company lacks centralized management to effectively and efficiently allocate integrity management resources for prevention, detection, and mitigation activities.~~

FOF 80	A Gas Safety Enhancement Program~~s Balancing Account~~ budget-based capital forecasts of $125.6 million, $160.8 million, and $135.0 million in 2025, 2026, 2027, respectively, is reasonable and necessary. At a minimum, a Gas Safety Enhancement Program Memorandum Account is ~~not~~ necessary~~,~~ and reasonable~~, or appropriate~~ to track and recover costs associated with ~~the unpredictability of new PHMSA pipeline safety regulations~~ federal and/or state pipeline safety rules and regulations.
FOF 81	San Diego Gas & Electric Company Transmission Integrity Management Program, ~~Distribution Integrity Management Program, Storage Integrity Management Program, and Gas Safety Enhancement Programs~~ balancing account~~s~~ should be ~~converted~~ continued as a ~~to one~~ two-way balancing account ~~for the same reasons as the same changes are recommended for the same balancing account for Southern California Gas Company~~ to ensure the utility has sufficient funds to carry out the required work and that systems remain safe and reliable, and for the Gas Safety Enhancement Programs a memorandum account should be authorized to track and recover Gas Safety Enhancement Program costs associated with federal and/or state pipeline safety rules and regulations.
FOF 82	San Diego Gas & Electric Company's Non-Shared Distribution Integrity Management Program operations and maintenance forecas**t consistent with the levels indicated in the Settlement Agreement Resolving Various Issues** ~~of zero dollars for 2024 is reasonably based on The Utility Reform Network's (TURN's) recommended reductions to the~~ for its ~~Vintage Integrity Plastic Plan program of $3 million for 2024 for the same reasons as TURN's recommendations to the same programs for Southern California Gas Company~~ is reasonable and should be adopted.
FOF 83	San Diego Gas & Electric Company's 2024 Aldyl-A capital Distribution Integrity Management Program funding for the 2022-2024 period and the Post-Test Years consistent with the Settlement Agreement Resolving Various Issues is ~~reasonably~~ reasonable and necessary and should be adopted. ~~based on The Utility Reform Network's recommended reductions for the Vintage Integrity Plastic Plan program~~
FOF 85	San Diego Gas & Electric Company's Gas Safety Enhancement Programs capital forecast of $4.7 million, $9.1 million, and $12.8 million for 2025, 2026, and 2027 is denied ~~unsupported~~.
COL 67	The ~~Utility Reform Network's~~ 2024 Non-Shared Distribution Integrity Management Program operations and maintenance forecast should be authorized at a level consistent with the Settlement Agreement Resolving Various Issues. ~~of $47.005 million is reasonable and should be adopted~~
COL 69	~~The following The Utility Reform Network recommended forecasts are reasonable and should be adopted:~~

	~~(a) A forecast for Vintage Integrity Plastic Plan of $46.394 million, $47.010 million, and $0 for the years 2022, 2023, and 2024 respectively.~~ ~~(b) A forecast for Bare Steel Replacement Plan of $86.578 million, $63.005 million, and $79.737 million for the years 2022, 2023, and 2024, respectively.~~ ~~(c) Total Distribution Integrity Management Program capital in the amounts of $152.273 million, $129.342 million, and $99.007 million for 2022, 2023, and 2024 respectively. This includes Southern California Gas Company's uncontested forecasts for the GIPP and Data Management – Information Technology~~ The Settlement Agreement Resolving Various Issues is reasonable and should be adopted for the Distribution Integrity Management Program which includes the Vintage Integrity Plastic Plan and Bare Steel Replacement Plan.
COL 74	Southern California Gas Company's ~~request for capital PTY exceptions in revenue requirement of $16.3 million, $39.1 million, and $66.1 million for 2025, 2026, and 2027, respectively, should be disallowed~~ Gas Safety Enhancement Programs budget-based capital forecasts of $125.6 million, $160.8 million, and $135.0 million in 2025, 2026, and 2027, respectively, is adopted.
COL 77	San Diego Gas & Electric Company's Transmission Integrity Management Program capital forecast for additions in the Post-Test Years consistent with the Settlement Agreement Resolving Various Issues ~~of $1.6 million, $2.7 million, and $3.9 million~~ in revenue requirement for 2025, 2026, and 2027~~, respectively~~, is reasonable and should be adopted ~~disallowed~~.
COL 79	~~Disallowing~~ San Diego Gas & Electric Company's 2024 Aldyl-A capital Distribution Integrity Management Program funding consistent with the Settlement Agreement Resolving Various Issues ~~in the amounts of $60.230 million~~ for 2022, $~~64.482 million for~~ 2023, and $~~70.534 million for~~ 2024 is reasonable and should be adopted.
COL 80	~~Disallowing~~ San Diego Gas & Electric Company's Distribution Integrity Management Program capital requests consistent with the Settlement Agreement Resolving Various Issues ~~of $13.4 million, $26.0 million, and $40.1 million~~ for 2025, 2026, and 2027~~, respectively~~, is reasonable and should be adopted.
COL 84	~~Disallowing~~ San Diego Gas & Electric Company's Gas Safety Enhancement Programs capital forecasts of $4.7 million, $9.1 million, and $12.8 million for 2025, 2026, and 2027, respectively, is denied ~~reasonable and should be adopted~~.

Issue III.C (Safety-Related Operations) (Post Test Year Ratemaking) (§47.2)	
Location	**Proposed Language**
FOF 441	~~To continue to allow for automatic escalation using the~~ It is reasonable to use the S&P Global ~~Insight~~ index for purposes of escalating using the adopted Post-Test Year Ratemaking mechanism in this case, as it more accurately reflects the costs that utilities face~~would allow rates to continue to increase unsustainably at an unjust and unreasonable pace~~.
FOF 444	~~An escalation factor, which is close to the Consumer Price Index inflation index, as recommended by Cal Advocates and The Utility Reform Network-Southern California Generation Coalition for Post-Test Year Ratemaking,~~ A Post-Test Year mechanism that provides a reasonable level of funding necessary to maintain operational and financial stability and support important safety, reliability, and technology projects, while promoting productivity and efficiencies during the next GRC cycle can help balance the interests of the utility and its ratepayers.
FOF446	It is reasonable to adopt a two-part post-test year ratemaking mechanism, as supported by CalPA in the October 24, 2023 Settlement Agreement Resolving Various Issues, which separately escalates O&M and capital using the S&P Global forecast: (1) O&M expenses by the prior year's revenue requirement, and (2) a seven-year average of capital additions (2018-21 recorded; 2022-24 forecast adopted in this proceeding). ~~Sempra Utilities has insufficiently demonstrated the need for a general Post-Test Year capital attrition mechanism.~~
FOF 447	It is reasonable to adopt the ongoing Gas Integrity Management Programs (TIMP, DIMP, and SIMP), as identified in the October 24, 2023 Settlement Agreement Resolving Various Issues, GSEP, as identified in comments on the Proposed Decision and SDG&E's Wildfire Hardening Alternative, as identified in comments on the Proposed Decision, as budget-based capital exceptions to the adopted PTYR mechanism. ~~Sempra Utilities has not provided sufficient evidence to demonstrate the need for additional capital in the Post-Test Years for other forecasts including the Gas Integrity Management Programs and San Diego Gas and Electric Company's Strategic Under Grounding and Covered Conductor programs.~~
COL 308	It is reasonable to adopt Sempra Utilities' PTY proposals for Operations and Maintenance expense and capital expenditures to provide a reasonable level of funding necessary to maintain operational and financial stability and support important safety, reliability, and technology projects, while promoting productivity and efficiencies during the next GRC cycle ~~Cal Advocates at the California Public Utilities Commission's recommendation with a modification to increase the Post-Test Year revenue requirement by 4 percent rather than 3 percent each year for 2025, 2026, and 2027 because it reflects the general price~~

	~~increases ratepayers endure and expect while allowing the utilities to take proactive steps to reduce unnecessary expenses and contribute to addressing the affordability crisis on California ratepayers~~.
NEW COL	Authorizing a PTYR mechanism that separately escalates O&M and capital additions using S&P Global for the 2025-27 attrition years and provides for budget-based capital additions for the Gas Integrity Management Programs and Wildfire Hardening Alternative is reasonable and consistent with the CPUC's approvals of separate PTYR treatment of capital and O&M in recent GRC proceedings, such as D.23-11-069 for PG&E, D.21-05-003 for SCE, and D.19-09-051 for SoCalGas and SDG&E.
NEW COL	The Commission has adopted S&P Global as the preferred index to use in escalating attrition year revenue requirement in multiple recent GRC decisions, including in PG&E's TY2023 GRC cycle, SCE's TY2021 GRC cycle, and SoCalGas and SDG&E's TY2019 GRC cycle, because it more accurately reflects how utilities incur costs.
COL 309	Sempra Utilities' proposal to escalate medical costs using the WTW escalation method ~~above the IHS Markit Global Insight's indexes should be denied~~ is reasonable and approved.
COL 310	~~The 4 percent increase in Post-Test Year (PTY) revenue requirement is reasonable because it allows a capital exception for SDG&E's wildfire mitigation for Grid Design and System Hardening costs. All other PTY capital exceptions are unreasonable and should be denied~~ Adopting the ongoing Gas Integrity Management Programs (TIMP, DIMP, and SIMP), as identified in the October 24, 2023 Settlement Agreement Resolving Various Issues, GSEP, as identified in comments on the Proposed Decision, and SDG&E's Wildfire Hardening Alternative, as identified in comments on the Proposed Decision, as budget-based capital exceptions to the adopted PTYR mechanism is reasonable and consistent with recent GRC decisions, including in PG&E's TY2023 GRC cycle, SCE's TY2021 GRC cycle, and SoCalGas and SDG&E's TY2019 GRC cycle.
COL 313	Sempra Utilities (Sempra) should file a Post-Test Year Ratemaking adjustment advice letter for attrition years 2025, 2026, and 2027. The attrition year revenue requirement and percentage adjustments for each attrition year should be based on the authorized Test Year 2024 revenue requirement. Sempra should use its approved PTY mechanism~~4 percent escalation rates~~ to adjust its base margin revenue for the upcoming attrition years.

Issue IV (Hydrogen) (§§11.1, 16.2, 27.1.2.2.3, 18.4.6)	
Location	**Proposed Language**
FOF 48	State policy to combat climate change is ~~more~~ complex ~~than Southern California Gas Company (SoCalGas) claims~~; there are other competing considerations, such as cost-effectiveness and affordability~~, which SoCalGas has not sufficiently considered in developing its forecast for Gas Engineering costs related to the use of hydrogen~~.
FOF 147	Cal Advocates', The Utility Reform Network's, the California Environmental Justice Alliance's, and the Environmental Defense Fund's recommendation to deny San Diego Gas & Electric Company's (SDG&E's) capital expenditures request for the Palomar Hydrogen System is rejected. ~~reasonable because~~ SDG&E's proposal is reasonable and SDG&E provided ~~lacked~~ evidentiary support on the project's unique value, its benefits to ratepayers, and its use to inform the reliability and decarbonization strategy of SDG&E's electric business moving forward. ~~full impact on ratepayers, including the true cost and scalability, and the limited learning opportunity due to the small scale of the pilot.~~
FOF 254	~~Generating and supplying hydrogen is not Southern California Gas Company's core business.~~
FOF 286	~~The Hydrogen Home project does not benefit natural gas ratepayers as it does not deliver safe and reliable gas service to customers. Given the affordability of rates, it is unclear why Southern California Gas Company reprioritized ratepayer funds authorized for other projects in the 2019 general rate case to showcase a demonstration hydrogen microgrid project that the Commission did not approve.~~
FOF 287	Utilizing funds from ratepayers to assess new technologies related to sustainability and conservation~~, such as microgrids, fuel cells, renewable natural gas, and hydrogen,~~ could place a ~~an unnecessary~~ financial burden on ~~the~~ ratepayers~~, especially when there are already existing research, development, and demonstration programs that can evaluate these technologies~~.
FOF 297	~~Producing, delivering, and storing hydrogen for public access is not a core utility business for Southern California Gas Company, and the benefits to ratepayers are unknown.~~
COL 198	Pursuant to Public Utilities Code Section 451, the recovery of costs for the Hydrogen Home project from ratepayers is ~~not~~ just and reasonable and should be approved ~~denied~~.
Issue IV (Hydrogen): SoCalGas Sustainability (§16.1)	
FOF 103	Southern California Gas Company requests $388,000 incremental labor cost for Sustainability, ~~but it fails to and establish a link with specific tasks and~~ for its ASPIRE 2045-related projects that would benefit ratepayers.

COL 95	For the Sustainability and Clean Fuels Infrastructure Development cost request, Southern California Gas Company has ~~failed to~~ meet its burden of showing that the requested incremental costs are just and reasonable
Issue IV (Hydrogen): SoCalGas BSEP (§35.1.3)	
FOF 389	Southern California Gas Company's forecasted increase in Full Time Equivalents for 2024 Test Year Business Strategy and Energy Policy ~~lacks clarity and specific responsibilities and is based on speculative policy developments~~ is reasonable.
FOF 390	~~The California Environmental Justice Alliance's recommendation to reduce the cost forecast for Business Strategy and Energy Policy is unreasonable because Southern California Gas Company has not met its burden of proof demonstrating that its historic spending was necessary for safe and reliable service.~~
COL 271	Southern California Gas Company's 2024 Test Year Business Strategy and Energy Policy forecast should be ~~denied~~ approved due to the ~~absence of~~ evidence on the direct contribution of additional employees to serving natural gas ratepayers. ~~Instead, a revised cost estimate of $2.366 million should be adopted~~

Issue V.A (Other Errors) (PSEP) (§§ 12.1.3.4, 12.1.3.6)	
Location	**Proposed Language**
COL 57	A reduced forecast for 2024 Pipeline Safety Enhancement Plan (PSEP) operations and maintenance (not including miscellaneous costs) of ~~$42.350~~ $43.526 million and $108.969 million, ~~$90.234~~ $91.613 million, and ~~$63.412~~ $64.761 million, respectively, for the 2022-2024 capital components of hydrotests, pipeline replacement projects, and PSEP valves is reasonable and should be adopted.
NEW FOF	The PSEP costs presented for SoCalGas's reasonableness review are reasonable.
NEW FOF	The PSEP costs presented for SDG&E's reasonableness review are reasonable.
P. 235-236	~~This work involves planning, engineering, and facility mapping activities. Their expenses vary as the level of maintenance work, general construction activity, municipality work, customer generated activity, and expense allocations change. Due to recent activities in these areas, SDG&E chose the 2021 Base Year to represent future business needs plus costs in two other activities: 1) Gas Geographic Information System (GGIS) work, and 2) Compliance/Quality Assurance (QA)/Engineering work. SDG&E estimated the funding required over the 2021 Base Year amount of $1.078 million to be $297,000 in 2024 or a total of~~

	~~$1.375 million.689 The Commission finds this unopposed forecast to be reasonable and adopts $1.375 million for SDG&E's Asset Management forecast in 2024. In the next GRC, SDG&E shall describe how the staff positions in this cost category are not duplicated in other cost categories.~~

Issue V.B (Other Errors) (Gas Distribution) (§8)	
Location	**Proposed Language**
FOF 11a (parallel language on pp. 88-89)	Field Support: It is reasonable to adopt an amount for 2024 Field Support of $<u>22.200</u> ~~$16.957~~ million based on <u>SoCalGas's three year linear forecast.</u> ~~data of the average cost over 2019-2021; and given that SoCalGas does not support its forecast of a 21 percent cost increase over the amount adopted in 2021 by failing to explain why its labor and non-labor costs will continue to grow beyond 2021, failing to explain whether the field support for the Control Center Modernization (CCM) is needed (or whether it is excluded from the CCM project costs), and concluding that the work is incremental to support activities in 2024 without the underlying information required by the rate case plan.~~
FOF 11c (parallel language on pp. 91-93)	Leak Survey~~ing and Repair Workgroup~~: <u>It is reasonable to adopt SoCalGas's 2024 forecast of $7.548 million, which is a $2.9 million reduction to 2021 recorded costs and includes expenses associated with federal and state pipeline safety regulation.</u> ~~The Utility Reform Network's evidence (including rejection of SoCalGas's request for 40 new Leak Survey Technicians whose work is duplicative of that of similar positions) and SoCalGas's failure to (i) provide a reasonable justification for why the current number of employees doing this work is insufficient and (ii) account for reduced leak survey and repair costs due to work performed pursuant to Senate Bill (SB) 1371 (which is done faster than required by safety ordinances in order to minimize emissions) and the costs of which are recovered by Advice Letter (AL) (with cost recovery of $182.97 million already permitted by Als in 2021 and 2022, and another $58 million being tracked for 2024 in the Natural Gas Leak Abatement Program Memorandum Account).~~
FOF 11f (parallel language on pp. 94-95)	Tools, Fittings, and Materials: It is reasonable to adopt $<u>24.709</u> ~~19.330~~million for this item based on <u>SoCalGas's forecast of a three-year linear trend given that costs in this category have increased significantly over the last several years.</u> ~~a three-year average (2019-2021), and reject SoCalGas's request for a 20 percent increase from the 2021 adopted amount because SoCalGas fails to provide information sufficient to support (i) how it derived the increased forecast beyond its use of a three-year linear trend; (ii) why an increase in construction and million more in additional tools, fittings, and materials is needed to support an unspecified amount of construction; and (iv) assumptions used by SoCalGas to derive its 2024 estimate as required by the rate case plan.~~

FOF 14b (parallel language on pp. 104-106)	Pressure Betterments: It is reasonable to find that ~~no additional~~ pressure betterment work will be performed in 2024 and adopt a reduced forecast of $14.025 million for 2022, $12.595 million for 2023, and $12.732 million for 2024 for a total of $39.352 million ~~forecast of zero cost~~ for this category proportional with the reduced forecast of New Business given ~~(i)~~ the substantial policy efforts to reduce gas consumption (thereby reducing the need for pressure betterments)~~; (ii) the unreliable and unsupported SoCalGas forecast for pressure betterment projects (that rely on historic data that does not reflect future changes in gas demand); (iii) SoCalGas's inclusion of routine maintenance (such as replacing deteriorated pipelines, installing cathodic protection systems, and installing electronic monitoring devices for pressure tracking and monitoring) in pressure betterment work; and (iv) SoCalGas's failure to demonstrate how any pressure betterment work is needed in addition to what SoCalGas has already requested in other cost categories~~.
FOF 14t (parallel language on pp. 123-125)	Field Capital Support: Costs are reasonable in the amounts of $79.701~~75.272~~ million in 2022, $81.931~~77.929~~ million in 2023, and $74.652~~70.689~~ million in 2024 based on the relationship between Field Capital Support and Gas Distribution capital costs noted by SoCalGas. ~~and the Commission's reduction for SoCalGas's total capital costs (excluding Field Capital Support costs) by 19.32 percent in 2022, 21.80 percent in 2023 and 23.92 percent in 2024.~~
COL 11a	Field Support: Recovery for 2024 Field Support of $22.200 ~~16.957~~million is reasonable and should be adopted.
COL 11c	Leak Survey~~ing and Repair Workgroup~~: A forecast for 2024 for this work of $7.548 million ~~$4.230 million~~ is reasonable and should be adopted.
COL 11f	Tools, Fittings, and Materials: A forecast of $24.709 ~~19.330~~million for 2024 is reasonable and should be adopted.
COL 15b	SoCalGas Pressure Betterments: A reasonable forecast is $39.352 million for 2022-2024 ~~zero cost~~ for pressure betterments, and this should be adopted.
COL 15r	Field Capital Support: Costs are reasonable in the amounts of $79.701 ~~75.272~~ million in 2022, $81.931 ~~77.929~~ million in 2023, and $74.652 ~~70.689~~ million in 2024 and should be adopted.
FOF 17c (parallel language on pp. 129-131)	Locate and Mark: The reasonable amount is $10.096 ~~3.648~~million for 2024 based on a 10.5 ~~9~~ percent increase year over year in ticket volume above San Diego Gas & Electric Company's (SDG&E's) 2021 ticket volume and the requirement for SDG&E to mark out gas, electric, and fiber infrastructure.~~ multiplied by SoCalGas's far lower 2021 unit cost per the Underground Service Alert ticket considering that (i) SDG&E fails to convincingly demonstrate the necessity of a 42 percent increase in Locate and Mark expenses over its 2021 base year amount (when SoCalGas requests only 12 percent over its 2021 base year), particularly when considering the amount of mitigated risk and cost-effectiveness of this

	~~activity; (ii) SoCalGas uses the more reasonable increase of 9 percent; and (iii) SoCalGas uses the more reasonable lower unit cost per ticket request for the same expense.~~
FOF 17d (parallel language on pp. 131-132)	Main Maintenance: The reasonable amount is $<u>5.823</u> ~~4.693~~ million for 2024 based on a five-year ~~average of historical costs (which is consistent with the methodology used by SoCalGas for its main maintenance work rather than the five-year~~ linear trend used by San Diego Gas & Electric Company (SDG&E) and given ~~SDG&E's failure to convincingly show~~ an increase in activity ~~level sufficient to support its forecasted increase~~.
FOF 17e (parallel language on p. 132)	Service Maintenance: The reasonable amount is $4.116 ~~2.772~~ million in 2024 based on a five-year ~~average~~ <u>linear trend</u> of historical costs for the same reasons the Commission uses a five-year <u>linear trend</u> ~~average~~ of historical cost methodology for San Diego Gas & Electric Company's main maintenance work.
FOF 20h (parallel language on pp. 142-144)	Leak Repair Request: The reasonable amount is $11.935~~10.082~~ million for ~~each of the years~~ 2022, <u>$12.973 for</u> 2023, and <u>$14.01 for</u> 2024 based on <u>these expenses being associated with federal and state pipeline safety regulation.</u> ~~(i) this being the amount spent by SDG&E for leak repair at the 2021 recorded-adjusted level and (ii) SDG&E's failure to (a) make the distinction clear between the costs for the Natural Gas Leak Abatement program (in which over $40 million has been recovered, or is pending recovery, by Advice Letters in 2023 to 2026) and its normal pipeline safety costs, and (b) convincingly justify its requested increases as not being excessive and possibly duplicative of other recovered costs.~~
COL 17c	Locate and Mark: The reasonable amount is $<u>10.096</u> ~~3.648~~ million for 2024 and should be adopted.
COL 17d	Main Maintenance: The reasonable amount is $<u>5.822</u> ~~4.693~~ million for 2024 and should be adopted.
COL 17e	Service Maintenance: The reasonable amount is $<u>4.116</u> ~~2.772~~ million in 2024 and should be adopted.
COL 20h	Leak Repair Request: The reasonable amount is $<u>11.935</u> ~~10.082~~ million for ~~each year in~~ 2022, <u>$12.973 million for</u> 2023, and <u>$14.01 million for</u> 2024 and should be adopted.

Issue V.C (Other Issues) (Unnecessary and Improper "Caps") (§§29.2.3, 14.2 and 10.2.2.1)	
Location	**Proposed Language**
FOF 93	Southern California Gas Company's proposed costs for the Honor Rancho Compressor Station Modernization project without the Advanced Renewable Energy component and any hydrogen-related costs are reasonable, ~~as set forth in the conclusions of law below, which contain cost controls since~~ but the project's forecasted costs have significantly risen.
COL 87	The Commission should adopt the following forecast for Southern California Gas Company's 2024 Honor Rancho Compressor Station Modernization project: (a) The amount authorized for this forecast should be capped at $525.2 million. This authorization ~~should~~ may include construction of a microgrid as part of the Principal component for reliability and environmental benefits. (b) ~~The amount of the authorized cap should include the respective project costs already incurred during plant construction, called construction work in progress, recorded from the inception through 2021.~~ When the plant is completed and placed in service, the total cost of the plant should be moved to a specific plant-in-service account. To avoid duplication, no related costs (Allowance for Funds Used During Construction, financing, direct, indirect, or overhead) adopted in other sections of this decision should be put into rates until these projects are in-service. (c) Sempra Utilities may seek recovery of the cost of this project once it is completed and placed in service via a Tier 2 Advice letter. (d) SoCalGas will establish a memorandum account through a Tier 1 advice letter to record the actual capital-related HRCM project costs that exceed those authorized in this GRC, with the disposition of the balance in the memorandum account to be addressed in a future GRC or other appropriate proceeding.
FOF 44	San Diego Gas & Electric Company's Moreno Compressor Modernization (MCM) project costs without the Advanced Renewable Energy component are reasonable in the following amounts: $10.086 million in 2022, $73.667 million in 2023, $163.446 million in 2024, $140.378 million in 2025, $18.921 million in 2026, and $3.237 million in 2027, which is $409.735 million total (in 2021 base year constant dollars) for the compressor installation only when the component goes into service in 2026, and SDG&E is authorized to establish a memorandum account through a Tier 1 advice letter to record the actual capital-related MCM project costs that exceed those authorized in this GRC. ~~and without the additional amount of $19.960 million requested by Sempra Utilities for costs incurred since 2015 but without adequate further explanation~~

FOF 45	The costs of San Diego Gas & Electric Company's Moreno Compressor Modernization project have significantly risen ~~and the adopted cost controls are reasonable to address those rising costs~~.
COL 89	The following cost controls are adopted for San Diego Gas & Electric Company's Moreno Compressor Modernization Project: (a.) The authorized amount is capped at $409.735 million. ~~The authorized amount includes the respective project costs already incurred during plant construction, called construction work in progress, recorded from the inception through 2021.~~ (b.) When the plant is completed and placed in service, the total cost of the plant is moved to a specific plant in-service account. To avoid duplication, no related costs (Allowance for Funds Used During Construction, financing, direct, indirect, or overhead) adopted in other sections of this decision may be put into rates until these projects are in-service. (c.) SDG&E will establish a memorandum account through a Tier 1 advice letter to record the actual capital-related MCM project costs that exceed those authorized in this GRC, with the disposition of the balance in the memorandum account to be addressed in a future GRC or other appropriate proceeding.

Issue V.D (Other Issues) (Customer Service) (§21.2)	
Location	**Proposed Language**
COL 153 (parallel language on p. 502)	It is reasonable to adopt a more balanced forecast approach for Customer Services Field Operations, Supervision, Support, and Dispatch ~~and Advanced Meter Operations~~ incorporating a larger sample size of six-year historical data as it ensures a fair and equitable outcome for both the utility and ratepayers. The Commission also adopts the incremental costs of $6.355 million for work order types related to collections, an adopted total of $119.249 million for Customer Services Field Operations. It is also reasonable to adopt SoCalGas's 2024 forecast for Meter Set Assembly Inspection of $25.710 million.
COL 155	It is reasonable to authorize Southern California Gas Company $~~184.363~~ $196.3 million in Customer Services Field and Advanced Meter Operations Non-Shared operations and maintenance 2024 Test Year costs.
P. 503-504 and Table 22.2	The following table shows the incurred historical costs and ~~average cost estimated~~ adopted costs in this decision: Table 22.2

	Incurred Historical Costs and ~~Average Cost Estimated~~ Adopted Costs in this Decision (in $000) Operations/PD Authorized: ~~112,894~~ 119,249 MSA Inspections/PD Authorized: ~~20,128~~ 25,710 CS Field Total/PD Authorized: ~~170,161~~ 182,098
Table 22.3	Operations/PD: ~~112,894~~ 119,249 Meter Set Assembly Inspection (MSA)/PD: ~~20,128~~ 25,710 CSF – Total/PD: ~~170,161~~ 182,098

Issue V.E (Other Issues) (SoCalGas CIS Replacement) (§20.1)	
Location	**Proposed Language**
COL 149 (parallel language on p. 493)	It is reasonable to ~~decline the regulatory account mechanism and~~ adopt $20.247 ~~10~~ million as the 2024 Test Year Customer Information System operations and maintenance forecast because it balances the ratepayer impact and provides a revenue stream for Southern California Gas Company. Southern California Gas Company should establish a memorandum account to track costs in excess of the authorized amount for potential future recovery.

Issue V.F (Other Issues) (Information Technology) (§29.2.3 and 29.7.3)	
Location	**Proposed Language**
FOF 311	Southern California Gas Company ~~lacks sufficient~~ provided robust evidence to support $70.612 million in capital costs for the first phase of the SAP Transformation project in Ex. SCG-221 (Gordon and Exon) at 5 – 12 and Ex. SCG-229-E (Mijares) at 25, including explaining that the SAP Transformation project is not discretionary and will require multiple phases ~~as the only evidence provided is that project cost estimates are based on input from subject matter experts and the proprietary vendor~~, as SAP phases out support by 2027.
COL 213 (parallel language on p. 639)	~~Due to~~ Southern California Gas Company's ~~failure to meet its burden of proof to show its~~ Systems Applications Products Transformation forecast is just and reasonable by a preponderance of the evidence, as such, it is reasonable to adopt $70.612 million in capital costs for 2022-2024~~the 2022 recorded costs of $2.128 million in 2022, instead of the forecasted cost estimates and authorize 75 percent of the~~

	~~proposed zero-based budget, equal to $32.162 million in 2023, and $16.922 million in 2024~~.
P. 669, section 29.7.3	SDG&E's request for $5.141 million, $6.208 million, and $3.663 million in funding for Smart Meter system upgrades in 2022, 2023, and 2024, respectively, is approved ~~denied~~.
COL 214	The Commission should approve Southern California Gas Company's total Information Technology capital costs of $~~250.118~~253.159 million, $~~218.325~~229.046 million, and $~~169.187~~174.827 million for 2022, 2023, and 2024, respectively.
FOF 333	San Diego Gas & Electric Company's Smart Meter system upgrade request supports the functionality of a critical set of applications that configure, collect, manage, and validate data from meters for Billing, Load Research, Outage Management, Customer OnLine Presentment, and many other operational processes. ~~is supposed to continue through 2030 when it also plans to replace all Smart Meter 1.0 modules, which may result in cost overlaps and redundancies.~~
FOF 334	San Diego Gas & Electric Company's Smart Meter system upgrade capital costs for 2022, 2023, and 2024 are approved ~~is based on inconsistent data between projected and actual expenditures for 2022, and a lack of detailed cost breakdowns undermines the~~ reasonable~~ness of the funding request~~.
FOF 335	San Diego Gas & Electric Company's ~~has not demonstrated a~~ comprehensive plan for managing the Smart Meter system upgrade will ensure that SDG&E is not left with technology obsolescence through unsupported operating system, database, and Itron application versions ~~costs in conjunction with deploying the Smart Meter 2.0 project~~.
COL 224	San Diego Gas & Electric Company's Smart Meter system upgrade ~~2024 Test Year~~ forecast costs for 2022, 2023, and 2024 are approved ~~lack sufficient evidence to support the cost estimates~~.
COL 228 (parallel language on p. 674)	Given the ~~denial~~ approval of ~~several~~ the related Clean Energy Innovations projects in this decision, it is reasonable to ~~deny~~ approve related Information Technology capital costs for these projects. IT costs for authorized CEI projects, including the Borrego Microgrid 3.0, Advance Energy Storage, and the Integrated Test Facility, as well as the Local Area Distribution Controller, in the amounts of $1.068 million for 2022, $2.040 million for 2023, and $0.897 million for 2024 are approved.

COL 229	It is just and reasonable to authorize $~~205.298~~211.507 million, $~~164.975~~173.223 million, and $~~147.307~~151.868 million for 2022, 2023, and 2024, respectively, as San Diego Gas & Electric Company's Information Technology capital costs.
P. 663	TURN states that through discovery, it came to light that SDG&E has not attempted to hold the vendor accountable by asking for replacements, refunds, or credits for the modules or meters that have failed prematurely. SDG&E contends that it did indeed attempt to hold the vendor accountable by asking for replacement, refunds, or credits for modules or meters that are under warranty.[1] Given the substantial expenditures on vendor products and services and SDG&E's further procurement from the same vendor, TURN argues that SDG&E's management approach deviates from standard procurement practices. ~~This raises concerns about SDG&E's stewardship of ratepayer funds.~~ [1] Ex. SDGE-217 at DHT-B-15 to BHT-B-18 and SDGE-316.
FOF 323	San Diego Gas & Electric Company has ~~not~~ provided record evidence ~~a comprehensive cost-benefit analysis~~ comparing various replacement strategies, including battery replacement, to justify the proposed Smart Meter 2.0 project.
FOF 327	San Diego Gas & Electric Company has ~~not~~ demonstrated that it raised questions with the vendor by asking for replacements, refunds, or credits for the modules or meters that have failed prematurely~~, which would be reasonable to do given that it is planning to procure more meters from the vendor~~.
FOF 328	San Diego Gas & Electric Company has ~~not~~ adequately demonstrated that it explored cost-reduction options, such as technological advancements like smart inverters, before committing to a large-scale meter replacement project.

Issue V.G (Other Issues) (Real Estate and Facilities) (§27.1.1.1)	
Location	**Proposed Language**
FOF 288	~~Southern California Gas Company does not show the baseline costs and its projected cost adjustments for its solar panel project under sustainability and conservation cost categories.~~
COL 194	It is reasonable to deny Southern California Gas Company's ~~$8.625~~ $8.562 million for Real Estate & Facility capital costs for infrastructure and

	improvements because it has not met its burden of proof to show that they are necessary and reasonable to provide its customers with a safe and reliable service.
COL 204 **(parallel language on p. 615)**	It is reasonable to adopt $202.25 million for infrastructure & improvements, $7.164 million for safety & compliance, ~~$14.926~~ $27.552 million for sustainability and conservation, $3.183 million for fleet projects, and $18.761 million in fleet alternative refueling infrastructure.
FOF 273	Using the most recent ~~six~~ three-year historical average (2019-2021) for Facilities Operations and Real Estate Administration Non-Shared operations and maintenance costs~~, instead of three years (2019-2021) as proposed by Southern California Gas Company,~~ normalizes fluctuations and sets the spending at levels representing the cost of serving customers.
P. 605	~~Additionally, we decline to make upward adjustments for solar panel projects. SoCalGas's claim that forecast adjustments are necessary, as there have not been enough solar panel projects to incorporate a historical average forecast, is without merit. SoCalGas does not show the baseline costs and its projected cost adjustments.~~ Therefore, using five years of historical cost data to set capital costs for sustainability and energy conservation is reasonable. Accordingly, we authorize $4.980 million for 2022, $4.980 million for 2023, and $4.980 million for 2024. Additionally, we authorize the forecast for solar panels projects of $4.204 million for 2022, $4.204 million for 2023, and $4.204 million for 2024.
COL 206	It is reasonable to deny Real Estate, Land Services & Facility Business Unit Expansion capital costs of ~~$3.522~~$2.188 million, ~~$24.322~~$19.434 million, and ~~$34.631~~$30.249 million for 2022, 2023, and 2024, respectively, for inclusion within this general rate case cycle, which includes Kearny Master Plan Phase I and II and a new Mission Skills Training Center.
COL 207	The remaining costs for Business Unit Expansion of $1.058 million, $4.060 million, and $4.382 million for 2022, 2023, and 2024, respectively, are uncontested and should be approved. It is also reasonable to adopt Land Services & Facility uncontested capital costs of ~~$52.323~~$61.932 million, ~~$61.656~~$52.036 million, and ~~$51.208~~$39.259 million for 2022, 2023, and 2024, respectively.
P. 624	We decline Business Unit Expansion costs for Kearny Master Plan Phases I and II and Mission Skills Training Center of ~~$3.522~~$2.188 million, ~~$24.322~~$19.434 million, and ~~$34.631~~$30.249 million for 2022, 2023, and 2024, respectively, for inclusion within this GRC cycle. The remaining costs for Business Unit Expansion of $1.058 million, $4.060 million, and $4.382 million for 2022, 2023, and 2024, respectively, are uncontested and should be approved. We also authorize the uncontested capital costs of ~~$52.323~~$61.932 million, ~~$61.656~~$52.036 million, and ~~$51.208~~$39.259 million for 2022, 2023, and 2024, respectively.

Issue V.H (Other Issues) (Corporate Center A&G) (§31)	
Location	**Proposed Language**
FOF 349	The underlying forecasting method for uncontested incremental cost increases are consistent with past GRC evidentiary showings that the CPUC has deemed reasonable and ~~not~~ evident in the actual cost requests for sub-cost categories except for outside legal expenses.
FOF 351	There is sufficient ~~a lack of~~ supporting evidence for how cost centers within a division apply forecasting methods and the justification for incremental cost requests, consistent with past GRC evidentiary showings that the CPUC has deemed reasonable.
FOF 352	Sempra Utilities workpapers sufficiently ~~fails to~~ disaggregate and disclose how forecasting methods are used to allocate each utility's division-level forecasts, consistent with past GRC evidentiary showings that the CPUC has deemed reasonable.
FOF 353-358	353. Sempra Utilities' uncontested requests for incremental funding for Corporate Center are consistent with past evidentiary showings that the Commission has deemed reasonable in the past several GRC proceedings (D.04-12-015, D.08-07-046, D.13-05-010, D.16-06-054, and D.19-09-051). ~~lacks specific justification as it cites generic statements about complying with "existing and potentially new" regulations but fails to demonstrate a direct connection to the requested expense increase.~~ ~~354. Sempra Utilities mentions infrastructure growth demands but does not link this to a specific workload increase within the Corporate Center.~~ As in the past several GRC proceedings, SoCalGas and SDG&E's requested incremental increases, forecast methodologies, and cost allocation methodologies for Corporate Center's uncontested cost categories are fully supported in the testimony and workpapers. ~~355. Sempra Utilities has not demonstrated how its expense forecasts directly correlate to the workload in the Corporate Center's departments.~~ SoCalGas and SDG&E's uncontested forecast methodologies are consistent with the CPUC's merger decision that ultimately formed Sempra, D.98-03-073, 1998 Cal. PUC LEXIS 1, *313, *315-16 ("Costs will be assigned to the Affiliates depending on the nature of the transactions using a three-step process: 1) specifically identifiable costs will be charged directly to the entity requesting and benefiting from the services; 2) indirect costs which have a causal or beneficiary relationship will be proportionately allocated by that causal or benefit factor to the Affiliate; and 3) remaining indirect costs will be allocated by a multi-factor

	formula (four factor) representing the proportionate activity of each Affiliate as compared to the entire Affiliate group.”). ~~356. Sempra Utilities does not demonstrate a forecasting methodology or explain the reason behind the $3.936 million incremental cost increase under the Finance division.~~ ~~357. Public Utilities Code Section 451 requires the Commission to ensure that all charges demanded or received by any public utility are just and reasonable.~~ 358. The Commission finds ~~has not been able to ensure~~ that uncontested Corporate Center Administrative and General costs are just and reasonable pursuant to Public Utilities Code Section 451.
COL 236	Sempra Utilities’ incremental cost recovery requests for Corporate Center Administrative and General should ~~not~~ be authorized because ~~a generic explanation for cost increases, lack of transparency to disaggregate forecasting methodology, and cost allocation to cost categories fail to~~ its workpapers clearly describe the forecast methodology and cost allocation categories thus meet the standard of proof required to support increased revenue requirements in an evidentiary format the CPUC has deemed sufficient to meet Applicants’ burden of proof over the past several GRC proceedings (D.04-12-015, D.08-07-046, D.13-05-010, D.16-06-054, and D.19-09-051), and consistent with the CPUC’s merger decision, D.98-03-073, which provided that “Costs will be assigned to the Affiliates depending on the nature of the transactions using a three-step process: 1) specifically identifiable costs will be charged directly to the entity requesting and benefiting from the services; 2) indirect costs which have a causal or beneficiary relationship will be proportionately allocated by that causal or benefit factor to the Affiliate; and 3) remaining indirect costs will be allocated by a multi-factor formula (four factor) representing the proportionate activity of each Affiliate as compared to the entire Affiliate group.”
COL 241	The Commission should adopt $~~112.730~~127.686 million for the 2024 Test Year forecast for Corporate Center Administrative and General.
FOF 363	SoCalGas and SDG&E have ~~not~~ adequately demonstrated how Corporate Center Incentive Compensation is reasonable, because: ~~tied to financial goals results in specific ratepayer benefits and rate affordability.~~ (1) Incentive Compensation is a reasonable and necessary business expense, (2) Corporate Center jobs were included in the SoCalGas and SDG&E Total Compensation Study, which determined that total compensation, including an allocation of costs for Corporate Center jobs, was in line with the market; and (3) ICP costs for Corporate Center employees have been allocated to SoCalGas and SDG&E in accordance with the CPUC-approved methodologies set forth in D.98-03-073.
COL 235	The Commission should adopt ~~$10.427~~ $19.181 million in the 2024 Test Year forecast cost for Pensions and Benefits.

Issue V.I (Other Issues) (Compensation and Benefits) (§32)	
Location	**Proposed Language**
FOF 368	Denying the Sempra Utilities funding for costs associated with financial incentive compensation metrics is reasonably based on Commission precedent~~, their lack of ratepayer benefits, and the decreasing affordability of the Sempra Utilities' rates~~.
FOF 370	~~Requiring Sempra Utilities (Sempra) to conduct an independent study of its management efficiency to be filed in the next general rate case is reasonable because Sempra appears to lack incentives to operate in a cost-effective manner.~~
FOF 371	~~San Diego Gas & Electric Company's total Incentive Compensation Plan of $30.779 million is reasonably based on a reduction of $.2058 million due to the lack of support for the necessity and reasonableness of the 128 of San Diego Gas & Electric Company employees receiving compensation significantly above market compensation.~~
NEW FOF	Southern California Gas Company's actual total compensation is within 1.9% of market (using actual ICP) and target total compensation (using target ICP) is within 0.7% of market.
NEW FOF	San Diego Gas & Electric Company's total compensation is within 3.4% of market based on actual total compensation, and target total compensation is within 1.9% of market.
NEW FOF	SoCalGas and SDG&E's total compensation – including base pay, ICP, and benefits – is within the market range of plus or minus five percent cited by the Commission in D.95-12-055.
NEW FOF	SoCalGas and SDG&E are regulated entities whose reasonable expenses are funded by ratepayers.
NEW FOF	SoCalGas and SDG&E require a specialized, experienced, and innovative workforce to meet California's policy objectives and expanding regulatory requirements while providing safe, reliable and sustainable service.
NEW FOF	SoCalGas and SDG&E's incentive compensation plans are offered to all non-represented employees and are used as a tool to incentivize efficient and excellent employee performance.
NEW FOF	SoCalGas and SDG&E have provided extensive detail of ICP metrics that focus on achieving both California and CPUC policy goals and utility operational goals in an efficient manner – for example, by only paying on measures that are achieved.

NEW FOF	The record shows inflationary and other labor market pressures that further support incentive compensation forecast increases.
NEW FOF	SoCalGas's and SDG&E's respective ICP plan designs are substantially similar to those the CPUC found to provide "tangible benefits to ratepayers" in D.19-09-051 (at 542), with a continued focus on safety and utility operational metrics and increased reductions to financial weighting.
NEW FOF	SoCalGas's and SDG&E's respective ICP plan designs provide even greater alignment between safety and ICP and further reinforce ratepayer benefits, including even further reductions to weightings for financial metrics in their 2023 and 2024 ICP plans to 4% for non-executives and 27% for executives.
FOF 372	~~Cal Advocates' recommended 2024 forecasts for medical, dental, and vision benefits for Southern California Gas Company and San Diego Gas & Electric Company are reasonably based on historical data, including 2017-2020 and 2022-2024 headcounts.~~
NEW COL	Recent Commission decisions (such as D.21-08-036 and D.19-09-051) have confirmed that ratepayer recovery of incentive compensation program costs is reasonable where there is a demonstration of ratepayer benefits.
COL 244	A forecast for Southern California Gas Company's and San Diego Gas & Electric Company's Non-Executive and Executive Incentive Compensation Plan of $68.112~~$45.568~~ million and $52.505~~$33.287~~ million, respectively, is reasonable and should be adopted.
COL 245	~~Requiring Sempra Utilities (Sempra) to conduct an independent study of its management efficiency and to file it in the next general rate case is a reasonable method of evaluating how Sempra are and can improve incentivizing cost-effectiveness.~~
COL 246	~~The Commission should adopt Cal Advocates' forecasts for total Non-Executive and Executive Incentive Compensation Plan for Southern California Gas Company and San Diego Gas & Electric Company of $45.568 million and $33.287 million, respectively.~~
COL 248	~~San Diego Gas & Electric Company's total Incentive Compensation Plan of $30.779 million is reasonable and should be adopted.~~
COL 249	SoCalGas's and SDG&E's recommended forecasts for 2024 health benefits (medical, dental, and vision) of $116.553 million and $68.114 million, respectively, are reasonably based on their projected outlook. ~~Cal Advocates at the California Public Utilities Commission's recommended 2024 forecasts for 2024 medical benefits of $101.522 million for Southern California Gas Company (SoCalGas) and $57.593 million for San Diego Gas & Electric Company (SDG&E); 2024 dental benefits forecast for SoCalGas and SDG&E of $4.387~~

	~~million and $3.487 million, respectively; and vision benefits for SoCalGas and SDG&E of $0.490 million and $0.278 million, respectively, are reasonable and should be adopted.~~
P. 729-730	~~In fact, the Commission finds that Sempra could improve significantly in valuing the goal of providing its services in a cost-effective manner.~~ ~~For example, in this GRC, the Commission finds evidence of management inefficiency and lack of cost-effectiveness in the number of unsubstantiated forecasts and the number of audits initiated to evaluate some of Sempra's requests. As a result, the Commission finds it reasonable to require Sempra to perform an independent study for both utilities to be filed in the next GRC to assess their management efficiency, including evaluating how ICP metrics can better incentivize cost-effectiveness, without compromising safety, with specific recommendations for controlling costs. In future GRCs, Sempra's executive ICP and compensation can be evaluated partly based on Sempra's progress in meeting cost-effectiveness metrics, without compromising safety.~~
P. 731	~~In the absence of evidence supporting the necessity and reasonableness of the above market compensation for the 128 employees documented, the Commission finds UCAN's recommendation to be reasonable and adopts an additional reduction of $2.508 million from the amount of SDG&E's ICP of $33.287 million. Therefore, after that reduction, the Commission finds SDG&E's ICP of $30.779 million to be reasonable and adopts it.~~
P. 732	For 2024 health benefits, SoCalGas's and SDG&E's forecasts are $129.823 million and ~~SDG&E~~ $72.746 million, respectively, compared to $92.340 million and $54.545 million for Base Year 2021, respectively.
P. 733	~~Sempra disputes that its medical benefits forecast is based on 100 percent enrollment. However, since Sempra's projected medical enrollment headcounts for years 2022-2024 for medical costs are identical to Sempra's ICP-eligible employee headcount forecast for years 2022-2024, the Commission finds Cal Advocates' medical benefits forecast to be more accurate. Accordingly, the Commission finds Cal Advocates' recommendations to be reasonable and adopts a medical benefits forecast of $101.522 million for SoCalGas and $57.593 million for SDG&E.~~
P. 734	~~Considering the arguments above regarding the methodologies and data used, the Commission also finds Cal Advocates' dental and vision forecasts to be more accurate. Accordingly, the Commission finds Cal Advocates' recommendations to be reasonable and adopts a 2024 dental benefits forecast for SoCalGas and SDG&E of $4.387 million and $3.487 million, respectively. For vision benefits, the Commission finds Cal Advocates' recommendations to be reasonable and adopts a 2024 vision cost forecast for SoCalGas and SDG&E of $0.490 million and $0.278 million, respectively.~~

(People and Culture) (§34.1.3.1 and 34.2.6)	
FOF 377	~~Southern California Gas Company's Vice-President of Human Resources, Chief Talent & Culture Officer is an executive officer pursuant to Resolution E4963 because this position is that of a vice-president in charge of an administrative and policy-making function.~~
FOF 379	The amount of ~~$2.190~~$2.653 million for the 2024 Southern California Gas Company (SoCalGas) Executive Offices forecast is reasonably based after deducting the amount of ~~$462,000 for SoCalGas's Vice-President for Human Resources, Chief Talent & Culture,~~ $926,581 for American Gas Association Dues~~,~~ and the amount of $425,746 for excluded Improvement Plan costs from its $4.005 million operations and maintenance cost request.
COL 255 (parallel language on p. 743-744)	~~The Commission excludes compensation for Southern California Gas Company's (SoCalGas's) Vice President of Human Resources, Chief Talent & Culture Officer in the amount of $462,000 from SoCalGas's total 2024 Executive Office forecast consistent with Resolution E-4963.~~
COL 257 (parallel language on p. 747)	The amount of ~~$2.190~~$2.653 million for the 2024 Southern California Gas Company Executive Offices forecast is reasonable and should be adopted.
COL 258 (parallel language on p. 747)	The following 2024 Southern California Gas Company Non-Shared Service and Shared Service People and Culture forecasts are reasonable and should be adopted: $3.383 million for Labor Relations and Wellness operations and maintenance (O&M) expenses; $3.142 million for Organizational Effectiveness O&M expenses; $1.547 million for Performance Management O&M expenses; and $876,000 for Diversity, Equity, and Inclusion O&M expenses; and $0.324 million for ECS System Reporting Shared Service O&M expenses.
FOF 385 (parallel language on p. 757-758)	~~A forecast of zero dollars for San Diego Gas & Electric Company's Vice-President for People and Culture is reasonable because Resolution E-4963 excludes recovery for such executive officers as a vice-president in charge of an administrative and policy-making function.~~
COL 264	~~A forecast of zero dollars for the People and Culture Vice President is reasonable and should be adopted.~~

Issue V.J (Other Issues) (LPCMA) (§8.1.1.2)	
Location	**Proposed Language**
P. 841-842	As discussed in the Gas Transmission and Gas Distribution Sections of this decision, SoCalGas's and SDG&E's request to establish a Litigated Project Costs Memorandum Account (LPCMA) is granted and a Locate and Mark Balancing Account (LMBA) is denied.
NEW COL	It is reasonable for SDG&E and SoCalGas to establish a Litigated Project Costs Memorandum Account to track costs determined by courts to be non-collectible, including costs arising from the City of San Diego Pure Water Project.

Issue V.K (Other Issues) (Overhead Pools) (§19.1.2)	
Location	**Proposed Language**
P. 410	In addition, D.19-09-051 authorized Overhead Pools costs based on the amount of capital projects authorized in D.19-09-051. Sempra's 2023 Risk Spending Accountability Report 2022 and 2023 actual Overhead Pools amounts for 2022 and 2023 are $171.548 million and $214.788 million, respectively. ~~imputed authorized Overhead Pools amounts for 2022 and 2023 are $124.52 million and $127.904 million, respectively. Therefore, in consideration of the one-way balancing account treatment for Overhead Pools funding ordered in D.19-09-051, we adopt the amounts of $124.52 million for 2022 and $127.904 million for 2023 in lieu of Sempra's requested amounts.~~ For 2024, we find Sempra's updated request of $149.389 million to be reasonable.
P. 411	~~However,~~ The Commission finds that the circumstances of this case ~~continue to~~ support tracking costs in the OPBA as a ~~one~~ two-way balancing account~~, not a two-way balancing account, especially since intervenors did not have an opportunity to comment on the alternative of a two-way account made in Sempra's reply brief.~~
COL 123	San Diego Gas & Electric Company's updated Overhead Pools forecast of ~~$124.52 million for 2022, $127.904 million for 2023, and~~ $149.389 million for 2024 is reasonable and should be adopted.
NEW COL	It is reasonable for San Diego Gas & Electric to convert its Overhead Pools Balancing Account (OPBA) to a two-way balancing account, and for SDG&E to address the OPBA balance in its next General Rate Case.

Issue VI.A (Reporting Requirements) (Rate of Return) (§37.1)	
Location	**Proposed Language**
NEW COL	Consistent with P.U. Code § 451.8, SoCalGas and SDG&E shall each report their actual rates of return to the Commission annually and shall separately identify the cost categories where projected costs exceeded actual costs.

Issue VI.B (Reporting Requirements) (Outside Counsel and Political Activities) (§31.6.5 and §45)	
Location	**Proposed Language**
OP 52c (parallel language on p. 719)	An explanation for how the recorded costs are just and reasonable pursuant to Public Utilities Code Section 451 in a manner that is consistent with the attorney client privilege and work product protections. ~~supporting the benefits to ratepayers and why such legal expenses are necessary to provide natural gas service and electric~~. ~~The matter descriptions should sufficiently justify cost recovery, including identifying specific matters for which outside legal costs are incurred.~~
OP 52(d) (parallel language on p. 719)	~~A copy of the contract with the outside attorneys and law firms that provided the services.~~
OP 52(e) (parallel language on p. 719)	~~Billing statements/invoices for the recorded costs. Each invoice should be associated with a docket, a proceeding before a state agency, or other matters to verify how ratepayers benefit from hiring outside law firms.~~
OP 57(e) (parallel language on p. 871)	To the extent SoCalGas retains outside consultants or law firms to perform political activities and these consultants or law firms conduct any work where costs are included in any general rate case forecast ~~as benefiting ratepayers~~, SoCalGas shall provide the Federal Energy Regulatory Commission Accounts where the costs are booked as above the line, ~~and a log documenting the time, work performed,~~ the total cost incurred, and how such ~~work~~ cost is just and reasonable pursuant to Public Utilities Code Section 451, ~~benefits ratepayer~~ and is not deemed political activities in a manner that is consistent with the attorney client privilege and work product protections.

OP 57(c) (parallel language on p. 870)	SoCalGas shall identify business units and employees involved in political and lobbying activities. ~~Detailed time records and documentation resulting from such an assessment shall be provided.~~
Footnote 2884	Pursuant to 18 C.F.R. pt. 101, Account 426.4, <u>these</u> non-operating expenses are not recoverable. ~~These include "expenditures for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation, or ordinances… or for the purpose of influencing the decisions of public officials…."~~ These include preparation or planning activities, research, and other background work <u>in support of political activities (as defined in FERC 426.4)</u> ~~that advocates~~ for commercial hydrogen technology or ~~non-operational costs that support research for~~ a business opportunity under the umbrella of "Clean/Alternative Fuels Alternatives." The utility can engage in all these activities but, as a general matter, cannot book the costs to ratepayer accounts without evaluating and demonstrating support for <u>how such cost is just and reasonable pursuant to Public Utilities Code Section 451</u> ~~ratepayer benefits~~.
COL 239	Pursuant to Public Utilities Code Section 451, it is not just and reasonable for Southern California Gas Company, as a monopolistic natural gas provider, to shift its litigation <u>that protects exclusively shareholder's interest</u> ~~burden against ratepayer advocates~~ to ratepayers~~, prioritizing and safeguarding shareholder interests~~.

Issue VII (Tax Savings)	
Location	**Proposed Language**
FOF 408	~~If~~ Southern California Gas Company and San Diego Gas & Electric Company <u>have</u> decide<u>d</u> to adopt the <u>safe harbor</u> accounting method change for <u>gas repairs</u> resulting from Internal Revenue Code Sections 263 or 162~~, and utilize the Tax Memorandum Account to monitor the impact on revenue requirements, the Commission will not be able to review it until the next general rate case cycle~~.
FOF 409	Decision 16-06-054 requires that applicants notify the Commission of any significant tax-related changes, including accounting or procedural changes that may materially affect revenues of $3 million or more. <u>Southern California Gas Company and San Diego Gas & Electric elected the safe harbor method of accounting for gas repairs on October 11, 2024, resulting in an estimated decrease in the Test Year 2024 revenue requirement of $124.5 million for Southern California Gas Company and an estimated decrease in the Test Year 2024 revenue requirement of $34.8 million for San Diego Gas & Electric Company.</u> Delaying <u>implementation</u> ~~review~~ of a material revenue requirement impact due to

	tax changes until the next general rate case delays the Commission's opportunity to ensure that Test Year 2024 costs are just and reasonable pursuant to Public Utilities Code Section 451. The Commission will also provide the 2023 benefits from the safe harbor tax election in this Decision.
FOF 410	~~A Tier 2 Advice Letter process is an opportunity for the Commission to review the revenue requirement impact should Sempra Utilities elect to adopt accounting changes due to Internal Revenue Code Sections 263 or 162.~~
FOF 411	~~Southern California Gas Company and San Diego Gas & Electric Company may have an updated tax status by the time the proposed decision is issued for comments, which could allow the Commission to consider updating the revenue requirement before adopting the final decision.~~
COL 286	~~Pursuant to Decision 16-06-054, it is reasonable to require Southern California Gas Company and San Diego Gas & Electric Company to each submit a Tier 2 Advice Letter to the Commission within 30 days of the decision's effective date showing the impact on the~~ **2023** ~~revenue requirements from their election into the accounting change due to Internal Revenue Code Sections 263 or 162, which are not to be recorded in the Tax Memorandum Account.~~
OP 55	~~Within 30 days of the effective date of this decision, Southern California Gas Company and San Diego Gas & Electric Company shall each file a Tier 2 Advice Letter (AL) demonstrating any material impact, pursuant to Decision 16-06-054, resulting from their election to capitalize expenditures for maintaining, replacing, or improving gas transmission and distribution property expenditure as capital under Internal Revenue Code (IRC) Sections 263(a) or 263A or to treat them as deductible under IRC Section 162. Each AL shall state how the utility plans to pass on any benefits to ratepayers at the earliest opportunity.~~

Issue VIII. (Miscellaneous Clarifications and Corrections)	
Location	**Proposed Language**
Natural Gas Leak Abatement Program Memorandum Account (§43.1.1)	
FOF 26	Southern California Gas Company and San Diego Gas & Electric Company seek recovery for costs incurred in the amounts of $4.168 million and $0.698 million, respectively, for program administration activities from July 17, 2017, through December 31, 2021, that have been posted to the Natural Gas Leak Abatement Program Memorandum Account and are incremental to costs authorized in the 2016 and 2019 GRCs. ~~but neither company has provided workpapers detailing that these costs are for incremental work, are for incremental costs for which rates have not yet been implemented, are not already included in other requested~~

	~~administrative costs, nor any other evidence that they are otherwise reasonable.~~ SoCalGas and SDG&E provided reasonableness reviews for all administrative costs incurred between 2017-2021 to support the NGLA Program. SoCalGas's and SDG&E's total costs incurred have been less than the authorized administrative budgets that the Commission approved through Resolutions G-3538, G-3576, and G-3577.
FOF 27	Program administration costs posted to the Natural Gas Leak Abatement Program Memorandum Account have not ~~already~~ been recovered through Resolution G-3538 (for both SoCalGas and SDG&E 2018, 2019, 2020) and Resolution G-3576 (for SoCalGas 2021-2022) and Resolution G-3577 (for SDG&E 2021-2022)~~,~~. Instead the Resolutions have approved a ~~including~~ forecast of administrative costs (not to be included in rates) ~~for 2021 and~~ 2017 through 2022 ~~(in 2019 dollars) of $4,900,206 for Southern California Gas Company and $482,214 for San Diego Gas & Electric Company~~.
NEW FOF	For costs not approved in this decision, it is reasonable to allow Southern California Gas Company and San Diego Gas & Electric Company to continue to track the administrative costs of program administration activities from July 17, 2017 through December 31, 2021 in their respective Natural Gas Leak Abatement Program Memorandum Accounts and seek recovery in their next GRC.
COL 25	The requests of Southern California Gas Company and San Diego Gas & Electric Company for recovery of costs incurred in the amounts of $4.168 million and $0.698 million, respectively, for program administration activities from July 17, 2017, through December 31, 2021, that have been posted to the Natural Gas Leak Abatement Program Memorandum Account are ~~un~~reasonable and should ~~not~~ be adopted.
Fleet Services (§26)	
FOF 264	San Diego Gas & Electric Company's incremental Fleet Services ~~costs are due to higher vehicle leasing costs, which total $7.057 million to replace older vehicles and $900,000 to meet electrification and zero-emission vehicle goals.~~ Lease and License costs total $7.880 million to replace older vehicles of which $4.233 million would be to procure electrified and zero emission vehicles.
FOF 267	~~Based on historical trends, San Diego Gas & Electric Company's forecast overestimates its vehicle replacement and acquisitions.~~ SDG&E overspent the authorized [TY2019] amount of $13.1 million by as much as $3.56 million in 2020 and continues to spend above this level to comply with CARB required 26 replacements, add vehicles to the Fleet, and replace vehicles with zero emission vehicles.
FOF 247	In Decision 19-09-051, the Commission ~~rejected Southern California Gas Company's request to use methane-burning vehicles and~~ directed ~~it~~ SoCalGas ~~to switch~~ to "sincerely explore what portions of its fleet could transition to battery-electric or hybrid electric vehicles."

COL 179	~~Southern California Gas Company should not be authorized funding without providing visibility into how it has utilized the California Air Resources Board catch-up funds authorized in the prior general rate case cycle and the impact on its forecast for this general rate case cycle.~~
SDG&E Clean Energy Innovations (§17.1.)	
FOF 116 (parallel language on p. 330)	San Diego Gas & Electric Company's request for ~~seeks~~ $5 million for Innovation Technology Development is denied. However, SDG&E's Innovation Technology Development Program does not include any pre-commercial demonstrations, which SDG&E is separately authorized to conduct as part of EPIC. SDG&E ~~but it has not shown that it~~ is authorized to conduct research and development with ratepayer funds parallel to the Electric Program Investment Charge program through a general rate case application as long as it does not include pre-commercial demonstrations.
FOF 120	San Diego Gas & Electric Company's (SDG&E's) request for $0.282 million in the 2024 Test Year for its Sustainable Communities Program's operations and maintenance costs is ~~not~~ reasonable and necessary to allow SDG&E to maintain existing contracts that are already in effect and service assets that have already been deployed. ~~because there is no evidence to show the criteria for pursuing the projects. It is unclear whether continued funding for lease extensions and maintenance is in the best interest of all SDG&E ratepayers and the broader San Diego community, especially after the program has stopped enrolling participants.~~
FOF 121	~~Cal Advocates' proposal to reduce labor costs for the Distributed Energy Resource Engineering Department because San Diego Gas & Electric Company's labor estimates lack credibility as they were not based on a defined scope of work is reasonable.~~
FOF 122	San Diego Gas & Electric Company's request for a $438,000 increase in 2024 Test Year costs for the Distributed Energy Resource Engineering Department is reasonable as it is based on a more accurate historical "base year" forecast methodology as proposed by SDG&E. ~~lacks evidence and is based on an unexplained 76 percent increase in non-labor operations and maintenance costs in the 2021 Base Year. Therefore, normalizing the forecast using the historical average of the past six years for labor and non-labor costs is more reasonable.~~
COL 103	San Diego Gas & Electric Company's (SDG&E's) request for $5 million in operations and maintenance costs for Research, Development, and Demonstration (RD&D) Innovation Technology Development should be denied because it lacks sufficient evidence. ~~it does not comply with the Commission's guidance in Decision 12-05-037, which requires SDG&E to make every effort to detail its planned RD&D investments in each triennial Electric Program Investment Charge investment plan.~~
COL 105	We should ~~deny~~ approve cost recovery for the Sustainable Community Program ~~and require San Diego Gas & Electric Company (SDG&E)~~ to the extent

	necessary to allow SDG&E to maintain existing contracts that are already in effect and service assets that have already been deployed. However, SDG&E shall stop extending and negotiating new lease agreements because the program has ended enrollment. ~~By offering new lease agreements, SDG&E is out of compliance with Decision 04-12-015 by failing to meet its burden of proof to adequately show project details and benefits to ratepayers.~~
COL 106	We should authorize ~~$1.056 million instead of~~ $2.316 million in Distributed Energy Resource Engineering Department operations and maintenance costs based on a more accurate "base year" forecast methodology. ~~because the lower costs are reasonable and align with the six-year historical average spending.~~
Mobile Home Park (§8.1.1.3)	
FOF 10a (parallel language on pp. 83-84)	~~It is reasonable to reduce San Diego Gas & Electric Company's (SDG&E's) 2021 MHP To-the-Meter (TTM) capital expenditures by $25.32 million (derived by adopting Southern California Gas Company's (SoCalGas's) Total Cost Per Space Converted of $7,631 instead of SDG&E's $11,361 amount and multiplying the difference by the 6,788 TTM spaces converted) given that SDG&E's MHP Subtotal TTM Cost Per Space Converted is 49 percent higher than SoCalGas's Subtotal TTM Cost Per Space Converted for the same or similar MHP activity without compelling evidence to substantiate the difference.~~
FOF 10b (parallel language on p. 84)	It is reasonable for the Commission's Utility Audits Branch (UAB) to conduct an audit to clarify the accounting and verify SoCalGas~~'s~~ and San Diego Gas & Electric Company~~'s~~ (SDG&E~~'s~~) are in compliance with the guidance on reasonableness provided for in D.20-04-004. ~~labor and other MHP-related costs, to document how SoCalGas and SDG&E determined their MHP labor rates and costs, to document the degree to which they may differ from prevailing wages, and to report audit finding recommendations given substantial questions about each utility's costs for this program (e.g., SDG&E's substantially higher costs; why SDG&E's (Beyond-the-Meter) BTM costs include "civil/trenching" costs while SoCalGas's costs do not; why SDG&E's "other" cost category is over three time higher on a per space conversion basis than SoCalGas's; and if SoCalGas's labor costs are 50 percent higher because it does not reap cost efficiencies SDG&E may reap when performing combined gas and electric work, or if SoCalGas's labor costs are higher because it includes into its labor amount costs that SDG&E includes into the "other" category).~~
FOF 10c (parallel language on p. 84)	~~Pending audit results and recommendations, t~~ The evidence ~~does not~~ supports full capital cost recovery~~, but it is reasonable to allow capital cost recovery~~ of $192.2 ~~88.44~~ million for San Diego Gas & Electric Company (SDG&E) ~~(half of SDG&E's request less the disallowance based on SDG&E's TTM capital cost being 49 percent higher than that of SoCalGas),~~ and $180.4 ~~90.2~~ million for SoCalGas consistent with the cost recovery mechanism provided for in D.14-03-021 and D.20-04-004 ~~(half of SoCalGas's request); and, after the audit, to allow each utility to file an application to seek recovery of other capital costs~~.

COL 7	~~San Diego Gas & Electric Company's 2021 Mobile Home Park To-the-Meter capital expenditures should be adopted in the amount of $25.32 million.~~
COL 8	The Commission's Utility Audits Branch (UAB) should conduct an audit to verify Southern California Gas Company~~'s~~ (SoCalGas~~'s~~) and San Diego Gas & Electric Company's (SDG&E~~'s~~) are in compliance with the guidance on reasonableness provided for in D.20-04-004. ~~labor and other Mobile Home Park (MHP) related costs, to document how SoCalGas and SDG&E determined their MHP labor rates and costs, to document the degree to which they may differ from prevailing wages, and to report audit finding recommendations.~~
COL 9	~~Pending audit results and recommendations, c~~ Capital cost recovery of $192.2 ~~88.44~~ million for San Diego Gas & Electric Company, and $180.4 ~~90.2~~ million for Southern California Gas Company, should be authorized for the Mobile Home Park Program~~; and, after the audit, each utility should be allowed to file an application to seek recovery of other capital costs~~.
SDG&E Electric Generation (§18.4.4)	
pp. 391-392	~~To the extent that SDG&E seeks to pursue this project in the future with a separate application, it must provide clear evidence of need and measurable benefits. If the project is pursued, the inclusion of additional energy production assets, such as a 20 MW Battery Energy Storage System, to the two existing gas turbines at SDG&E's Miramar Energy Facility would constitute a major upgrade to the existing facilities. A review and consideration of cost allocation for vintaging purposes would need to be addressed at that time. We, therefore, direct SDG&E to include information that would address such consideration in any application that it may file for further consideration of an upgrade for the Miramar facility. Pursuant to D.18-10-019, any future pursuit of this project should account for and include the information necessary to assess such consideration of different vintage treatments.~~
SDG&E Electric Distribution O&M (§19.2.2)	
pp. 444-445	SDG&E request includes $34.6 million associated with the storeroom and. is estimated at 2.56 percent of its 2024 capital request of $1.4 billion.[1385] Given that the amount the Commission authorized is for $922.590 million, the Commission reduces the ESO O&M forecast proportionally to 2.56%[1386] of its authorized $922.590 million capital forecast to $~~28.803~~29.964 million, which is a reduction of $~~12.222~~11.061 million from SDG&E's ESO 2024 forecast of $41.025 million. [1385] ~~SDG&E Ex-12, Supplemental Workpapers for Workpaper 1ED003.000 at 42.~~ FEA-01 at 21
FOF 167	San Diego Gas & Electric Company's (SDG&E's) 2024 forecast for Electric System Operations of ~~$28.803~~ $29.964 million is reasonably based on ~~decreasing~~

	SDG&E's storeroom costs based on the amount of related capital approved by the Commission and the detailed capital forecast values provided in evidence.
Gas Customer Forecast (§41.1)	
FOF 419	The Utility Reform Network's residential gas customer forecast for Southern California Gas Company and San Diego Gas & Electric Company is ~~reasonably~~ unreasonably based on the most recent ten-year average customer growth rate and the Commission's decision to disallow gas line extensions effective July 1, 2023.
COL 294	The Utility Reform Network's residential gas customer forecast for 2022-2024 for Southern California Gas Company and San Diego Gas & Electric Company is ~~reasonable~~ unreasonable because they are below actuals and should not be adopted.
NEW FOF	The 2022 Southern California Gas Company's actual active meters are 3,812,839 for single family, 1,858,669 for multi-family and 38,658 for master meter residential segments. TURN's 2022 forecast is lower than actuals by 6,469 meters for single family, 6,300 meters for multi-family and 357 meters for the master meter segments.
NEW FOF	The 2022 SDG&E actual active meters total 877,547 meters.
P. 826	~~"Moreover, with the exception of SoCalGas's New Business forecast, the customer forecasts presented here do not impact the costs of other forecasts in this GRC."~~ Customer forecasts presented here impact the costs of multiple other forecasts in this GRC, including SoCalGas and SDG&E Gas Distribution's New Business; SoCalGas Customer Services Office Operations' Remittance Processing and Billing Services; SDG&E Customer Services – Field Operations; and SoCalGas and SDG&E Miscellaneous Revenues witness areas.
SoCalGas A&G (§35)	
FOF 392	~~392. Using a six-year average for uncontested Southern California Gas Company's Administrative and General Costs is reasonable as it provides a more accurate estimate and accounts for backfilling vacant positions.~~
COL 273	273. Southern California Gas Company's 2024 Test Year Administrative and General (A&G) costs forecast should be reduced because ~~it is~~ they are not fair and reasonable for ratepayers to bear overestimated costs. Instead, a revised cost estimate of Non-Shared A&G costs of $~~30.293~~37.214 million should be adopted.
SDG&E Electric Distribution Capital (§19)	
P. 410	In addition, D.19-09-051 authorized Overhead Pools costs based on the amount of capital projects authorized in D.19-09-051. ~~Sempra's 2023 Risk Spending~~

	~~Accountability Report 2022 and 2023 imputed authorized Overhead Pools amounts for 2022 and 2023 are $124.52 million and $127.904 million, respectively.1254 Therefore, in consideration of the one-way balancing account treatment for Overhead Pools funding ordered in D.19-09-051~~Accordingly, ~~we adopt the amounts of $124.52 million for 2022 and $127.904 million for 2023 in lieu of Sempra~~'s ~~requested amounts. For 2024,~~ we adopt Sempra's ~~updated request of $149.389 million1255 to be reasonable~~ revised overhead pools forecasts for 2022-2024. The adoption of ~~this~~ these forecasts is supported by the maintenance of the Overhead Pools balancing account.
P. 411-412	SDG&E disputes Cal Advocates' interpretation of the above information in favor of continuing the Overhead Pools Balancing Account. However, the Commission finds that the circumstances of this case continue to support tracking costs in the OPBA as a one-way balancing account, not a two-way balancing account, especially since intervenors did not have an opportunity to comment on the alternative of a two-way account made in Sempra's reply brief. However, to ensure that SDG&E has the ability to recover costs that are just and reasonable and to facilitate the tracking envisioned by the PD, SDG&E may establish a memorandum account to allow resolution of any remaining undercollected balance, subject to reasonableness review, in a future rate case.
P. 437	~~In its reply brief, Sempra Utilities did not contest or address Cal Advocates recommended lower forecast. As a result, the Commission finds that Sempra Utilities has not met its burden of proof.~~ In rebuttal, SDG&E states that Cal Advocates' forecast is inflated by the inclusion of collectible percentages that include indirect costs in addition to direct cost. Subsequently, SDG&E revised its collectible percentages in rebuttal testimony based on direct costs only, which it claims is aligned with its original forecast and methodology.[FN] Accordingly, the Commission finds ~~Cal Advocates forecast to be reasonable and adopts it~~ SDG&E's forecast based on its revised data to be reasonable and adopts SDG&E's non-collectible forecasts for the 2022-2024 period for Rule 20B Overhead to Underground Conversions. FN - Ex-SDG&E-211 (Reyes) at 52-53.
Table 19.6, p. 438	**Delete entire rows for three collectable projects:** 3 ROOTS TL6906, TL677 & TL668 Customer Relocation; Pure Water Electric; and Camp Pendleton Stuart Mesa Housing - Electric. The PD only addresses non-collectable new business projects.
FOF 153	San Diego Gas & Electric Company's 2022-2024 uncontested forecast for total Reliability Improvements of $72.045 million in 2022, $102.256 million in 2023, and $55.774 million in 2024 is reasonable.
FOF 154	San Diego Gas & Electric Company's (SDG&E's) ~~2024~~ forecast for Capacity and Expansion Planned Investment Projects of $3.536 million in 2022, 2023, and

	2024 is reasonably based on legislation requiring SDG&E to promptly upgrade its electrical distribution systems to accommodate future load.
FOF 161	San Diego Gas & Electric Company's non-collectible forecasts for the Underground Residential New Business program for 2022, 2023, and 2024 of $6.487 million, $6.542 million, and $6.599 million, respectively,111 and its forecasts for the Underground Non-Residential New Business program for 2022, 2023, and 2024 of $6.569 million, $6.625 million, and $6.681 million, respectively, are reasonably based on a three-year average of historical data to account for its variability volume, size, and complexity and to account for recent cost increases and customer growth.
FOF 165	~~Cal Advocates'~~ SDG&E's non-collectable forecasts for Rule 20B Overhead to Underground Conversions for 2022, 2023, and 2024 are reasonably based on ~~the growth rates~~ revised data provided by San Diego Gas & Electric Company ~~to the three-year historical average of non-collectible capital expenditures~~.
COL 123	San Diego Gas & Electric Company's updated Overhead Pools forecast of $~~124.52~~168.829 million for 2022, $~~127.904~~193.975 million for 2023, and $149.389 million for 2024 is reasonable and should be adopted.
COL 132	San Diego Gas & Electric Company's non-collectible forecasts for Overhead Residential New Business for 2022, 2023, and 2024 of $0.741 million, $0.748 million, and $0.754 million, respectively, is reasonable and should be adopted.
COL 138	~~Cal Advocates'~~ San Diego Gas & Electric Company's non-collectible forecasts for Rule 20B Overhead to Underground Conversions of $~~0.080~~1.634 million for 2022, $~~0.081~~1.648 million for 2023, and $~~0.081~~1.663 million for 2024 are reasonable and should be adopted.
COL 133	San Diego Gas & Electric Company's non-collectible forecasts for the Overhead Non-Residential New Business program for 2022, 2023, and 2024 of $0.935 million, $0.943 million, and $0.951 million, respectively, are reasonable and should be adopted.
COL 134	San Diego Gas & Electric Company's non-collectible forecasts for the Underground Residential New Business program for 2022, 2023, and 2024 of $6.487 million, $6.542 million, and $6.599 million, respectively, and its forecasts for the Underground Non-Residential New Business program for 2022, 2023, and 2024 of $6.569 million, $6.625 million, and $6.681 million, respectively, are reasonable and should be adopted.
COL 135	San Diego Gas & Electric Company's non-collectible forecasts for the New Business Infrastructure program for 2022, 2023, and 2024 of $3.954 million, $3.988 million, and $4.022 million, respectively, are reasonable and should be adopted.

COL 139	San Diego Gas & Electric Company's uncontested non-collectible forecasts for New Business Programs for 2022, 2023, and 2024 of $17.725 million, $17.864 million, and $18.004 million, respectively, are reasonable and should be adopted.
COL 140	San Diego Gas & Electric Company's uncontested forecasts for other capital programs, including Mandated Programs, Equipment and Tools, Safety Risk Management, and Transmission-Related FERC Driven Projects, for 2022, 2023, and 2024 totaling ~~$12.659~~69.484 million, ~~$12.231~~80.977 million, and ~~$11.185~~80.513 million, respectively, are reasonable and should be adopted.

(Factual Corrections, Typographical Errors)	
Location	**Proposed Language**
Gas Distribution (§8)	
FOF 11c (parallel language on p. 91)	Leak Surveying and Repair Workgroup: A forecast for 2024 of $4.230 million is reasonably based on The Utility Reform Network's evidence (including rejection of SoCalGas's request for 40 new Leak Survey Technicians whose work is duplicative of that of similar positions) and SoCalGas's failure to (i) provide a reasonable justification for why the current number of employees doing this work is insufficient and (ii) account for reduced leak survey and repair costs due to work performed pursuant to Senate Bill (SB) 1371 (which is done faster than required by safety ordinances in order to minimize emissions) and the costs of which are recovered by Advice Letter (AL) (with cost recovery of $182.97 million already permitted by ALs in 2021 and 2022, and another $58 million being tracked for 2024 in the New Environmental Regulations Balancing Account (NERBA) - Natural Gas Leak Abatement Program ~~Memorandum Account~~ – Subaccount.)
COL 15a	New business construction: Reasonable capital amounts are $~~40.141~~ 40.414 million in 2022, $40.300 million in 2023, and $42 million in 2024, and should be adopted.
FOF 20s	Control Center Modernization Project: SoCalGas will integrate data for ~~7.01~~ 7.07 times more Electronic Pressure Monitors (EPMs) and 6.7 times more meters than SDG&E (an integration of 6.88 times more EPMs/meter devices than SDG&E) at a SoCalGas requested cost of $14.9 million in 2024 non-labor costs compared to SDG&E's request of $2.431 million; scaling up SDG&E's request by 6.88 raises SDG&E's request to $16.745 million, which is 12.4 percent more than that of SoCalGas.

Political Activities (§45)	
P. 853	Cal Advocates and CEJA contend that SoCalGas improperly charged costs arising from its political activities to ratepayers. ~~Sempra Utilities~~ SoCalGas did not serve direct testimony on how any costs related to lobbying, advocacy, and other political activities (hereafter referred to as Political Activities) might have impacted its GRC forecast, but it served rebuttal testimony in response to intervenor opposition alleging that the ~~Sempra Utilities~~ SoCalGas booked these costs to ratepayer accounts in the past and included such costs in the GRC forecast.
Customer Service (§21, 23.2, and 29)	
P. 641	Therefore, the decision adopts $7.024 million in 2022, $11.907 million in 2023, and $13.773 million in 2024 for PACER WFM. SoCalGas shall reduce its O&M expense by $3.65 million to operations in Customer Services Field & Advanced Meter Operations.
P. 642	We adopt capital expenditure of $1.253 million in 2022, $12.512 million in 2023, and $2.141 million in 2024 while reducing the CCC Operations forecast by $2.4 million for Customer Services – Office Operations.
FOF 313	The Utility Reform Network's recommendations to reduce Southern California Gas Company's (SoCalGas's) Portable Automated Centralized Electronic Retrieval Workforce Management system and Customer Contact Center Technology 2024 operations and maintenance forecasts by $3.65 million and $2.4 million, respectively, to account for the benefits as shown in SoCalGas's internal documentation are reasonable and are incorporated in the O&M approved for Customer Service Field and Customer Service Office Operations.
COL 212 (parallel language on p. 633)	The Commission should approve $~~50.734~~56.783 million in total Information Technology operations and maintenance costs for the 2024 Test Year because it is just and reasonable. ~~And incorporates t~~ The cost benefits of upgrading capital projects for customer service are incorporated in the O&M approved for Customer Service Field and Customer Service Office Operations, which should lead to lower rates.
P. 528 Table 23.6 (header row)	~~SoCalGas~~ SDG&E
FOF 434 (parallel language on p. 875)	Cal Advocates' recommendation for an $80 million disallowance across Clean Energy Innovations, Administrative and General, Regional Public Affairs, and Customer Service-Information ~~Network~~ to reflect Political Activities-related work lacks supporting evidence.

FOF 435 (parallel language on p. 860)	A multi-party settlement further lowered the Customer Service - Information ~~Network~~ cost forecast, and there is no additional evidence for further disallowance.
OP 9	Southern California Gas Company (SoCalGas) shall update its Post-Test Year revenue requirements and adjustments to the annual uncollectible expense rate for the Post-Test Years via an ~~the~~ annual Tier 1 advice letter submission due on or before November 1 ~~true-up Tier 2 Advice Letter by October 31 of the year~~ prior to ~~the~~ each January 1 rate change. To adjust the revenue requirement and uncollectible expense rate for 2025, SoCalGas shall file a Tier 1 Advice Letter with the Commission's Energy Division within 30 days of the effective date of this decision with the update to the Test Year 2024 revenue requirement to be effective on January 1, 2025.
COL 166	It is reasonable to require San Diego Gas & Electric Company to apply a ~~49~~32 percent reduction for 2024 costs collected in the General Rate Case Memorandum Accounts, reflecting the time the offices were open.
FOF 218	San Diego Gas & Electric Company's Advice Letters 4447-E-A/3304-G-A approved the closures of four branch offices effective July 8, 2024. The branch offices closed September 6, 2024,~~.~~ meaning the Branch Offices were open for approximately ~~51~~68 percent of the year.
OP 48 (parallel language on p. 528	San Diego Gas & Electric Company shall adjust its rates to account for branch office closures effective July 8, 2024, and apply a ~~49~~32 percent reduction for 2024 revenue requirement in its General Rate Case Memorandum Account (GRCMA) to prorate the costs collected through ~~July 8~~September 6, 2024, and settle the remaining costs in the GRCMA to reduce overcollection.
OP 8	San Diego Gas & Electric Company (SDG&E) shall update its Post-Test Year revenue requirements in accordance with Resolution E-5217 by filing a Tier 2 Advice Letter by November 15 of the year prior to the January 1 rate change with the initial estimated revenue requirement amount and subsequently update the forecast with the actual amount that was authorized in a separate Tier 1 Advice Letter to be filed by December 31. To adjust the revenue requirement and uncollectible expense rate for 2025, SDG&E shall file a Tier 1 Advice Letter with the Commission's Energy Division within 30 days of the effective date of this decision with the update to the Test Year 2024 revenue requirement to be effective on January 1, 2025. Additionally, SDG&E shall file an annual Tier 1 advice letter on or before November 1 to update its uncollectible expense rate and revenue requirements effective January 1 of the next year for Post-Test years.

P. 527, footnote 732	SDG&E Ex-18-R at SFB-5 Table SFB-3; SDG&E Ex-18-R WP at 1 to 4; SDG&E Ex-401 at 17.
P. 533-534	Since the costs related to the branch offices are tracked in the GRCMA from January 1, 2024, through ~~July 8~~ September 6, 2024, we deny a 2024 Test Year cost estimate in the revenue requirement. SDG&E's Advice Letters 4447-E-A/3304-G-A approved the closures effective July 8, 2024, and the Branch Offices were open for roughly ~~51~~ 68 percent of the year. Therefore, in its GRCMA review and rates update, SDG&E shall apply a ~~49~~32 percent reduction for 2024, which is $0.~~749~~405 million of its branch office forecast of $1.~~517~~267 million.
P. 534	Since SDG&E has closed all branch offices, we do not see a need for ratepayers to continue funding those operations, and accordingly, we reduce the 2024 Test Year forecast to $0.250 million to account for Authorized Payment Locations.
P. 536	In summary, we authorize $33.~~151~~401 million for Customer Services Office Operations.
P. 536 Table 23.7	Branch Offices and Authorized Payment Locations/Adopted: $~~0~~250 Branch Offices and Authorized Payment Locations/Difference: ~~(1,517)~~(1,267) Total/Adopted: ~~23,438~~23,688 Total/Difference: ~~(4,771)~~(4,521)
Miscellaneous Revenue (§42)	
COL 298	Southern California Gas Company's ~~uncontested 2024 forecast for~~ miscellaneous revenues totaling $115.359 million, revised from $116.290 million based on various changes adopted in this decision, is reasonable and should be adopted.
COL 299	San Diego Gas & Electric Company's ~~uncontested 2024 forecast for~~ miscellaneous revenues totaling $37.082 million, revised from $36.762 million based on various changes adopted in this decision, is reasonable and should be adopted.
Working Cash (§40)	
P. 815	~~The primary elements of working cash are summarized by the following formula:~~[2715] ~~Working Cash = Required Bank Balances + Special Deposits and Working Funds + Other Receivables + Net Prepayments + Deferred Debits –~~

	~~(Working Cash Capital not Supplied by Investors + Goods Delivered to Construction Sites + Accrued Vacation) + (Difference between lag in collections and lag of expense payments).~~
FOF 413	Southern California Gas Company's total 2024 working cash requirement of $~~167.5~~ 154.115 million is consistent with the methodology in Commission Standard Practice U-16-W and is reasonable
FOF 415	~~San Diego Gas & Electric Company's (SDG&E's) estimated~~ The goods and services expense lag days for SDG&E of 34.95 days is reasonably based on the same figure used for Southern California Gas Company.
FOF 418	The remaining components of San Diego Gas & Electric Company's (SDG&E's) Working Cash, including SDG&E's operational cash needs, and total 2024 working cash requirement of $~~242.396~~ 287.113 million is consistent with the methodology in Commission Standard Practice U-16-W and is reasonable.
COL 288 (parallel language on p. 819)	Southern California Gas Company's total 2024 working cash requirement of $~~167.5~~ 154.115 million is reasonable and should be adopted.
COL 290	~~San Diego Gas & Electric Company's (SDG&E's) estimated~~ The goods and services expense lag days for SDG&E of 34.95 days is reasonable and should be adopted.
COL 291 (parallel language on p. 822)	San Diego Gas & Electric Company's proposed Federal Income Tax expense lag of 2.98 ~~negative~~ lag days is reasonable and should be adopted.
COL 292 (parallel language on p. 823-24)	San Diego Gas & Electric Company's proposed California State Franchise Tax expense lag of 9.48 ~~lead~~ lag days should be adopted.
COL 293	The remaining components of San Diego Gas & Electric Company's (SDG&E's) Working Cash, including SDG&E's operational cash needs, and total 2024 working cash requirement of $~~242.396~~ 287.113 million should be adopted.
Regulatory Accounts (§43)	
P. 536-37	No parties objected to the business justification for expenses recorded to the California Consumer Privacy Act Memorandum Account (CCPAMA),

	~~Wildfire Consumer Protections Memorandum Account (WCPMA)~~, Residential Disconnection Protections Memorandum Account (RDPMA), and Emergency Customer Protections Memorandum Account (ECPMA). SDG&E's request to continue the existing regulatory accounts is approved. These regulatory accounts are addressed under the regulatory accounts Section of this decision.
P. 551-52	Regarding the closure of regulatory accounts proposed by SDG&E, this decision authorizes it to close the following regulatory accounts and transfer the balances to the Electric Distribution Fixed Cost Account (EDFCA) for inclusion in rates: VGIBA, VGIMA, CTBA, and the WGFMA~~, and the HPWBA~~. The current balance recorded in VGIBA, VGIMA, CTBA, and the WGFMA~~, and the HPWBA~~ regulatory accounts as of December 31, 2023, under and over-collection, will carry over into the EDFCA.
P. 631-32	To ensure that the utilities may recover reasonable environmental regulatory costs that are too uncertain to accurately forecast through traditional means, we adopt the NERBA forecasts provided for this GRC cycle and authorize SoCalGas and SDG&E to record any additional costs subject to the AB 32 Fees Subaccount, Subpart W Subaccount, and LDAR Subaccount to a memorandum account. Regarding the NERBA, with respect to the AB 32 Fees Subaccount, Subpart W Subaccount, and LDAR Subaccount, we will alter the balancing account to become a one-way balancing account, and authorize any costs incurred surpassing the forecast amounts to be recorded in a New Environmental Regulation Memorandum Account.
P. 837	The LIPBA includes three sub-accounts: 1) the "under-limits" subaccount records the difference between the authorized costs and recorded costs for liability insurance, which may be recovered in each utility's annual Tier ~~1~~ 2 advice letter filing; 2) the "over-limits" sub-account for recording the costs of liability insurance that provides coverage beyond the level requested in the 2019 GRC, which may be recovered in a Tier 2 advice letter filing; and 3) a new sub-account the Commission approved as part of the Insurance Settlement to administer accruals if the Companies exercise the self-insurance option.
P. 839	As discussed in the Environmental Services Section of this decision, the Commission requires that SoCalGas and SDG&E each convert their respective NERBA for the AB 32 Fees Subaccount, Subpart W Subaccount, and LDAR Subaccount from a two-way balancing account to a one-way balancing account with an associated memorandum account to seek recovery for costs above forecasted NERBA costs.

P. 842	In the Gas Engineering Section of this decision, the Commission authorizes recovery of the balance associated with capital expenditures of $101.2 million, not including the amount of $4.6 million in pre-2019 capital expenditures ~~costs~~ recorded in the MROWMA through December 31, 2023, plus interest accrued in 2024 ~~in the amount of $101.2 million, not including the amount of $4.6 million in pre-2019 O&M expenses~~. In addition, the Commission authorizes continuation of the MROWMA to record proposed incremental costs, as requested, to be addressed in the next GRC.
P. 843	In the Gas Storage Section of this decision, the Commission authorized recovery of the ~~amount~~ balance associated with capital expenditures of $17.6 million in the ACMA as of December 31, 2023, plus interest accrued in 2024. ~~in the amount of $17.6 million.~~ Once ~~this amount~~ the ACMA balance is amortized and recovered in rates, SoCalGas shall transfer any residual balances to the CFCA and NFCA, and eliminate the ACMA.
P. 845	The Commission finds it reasonable to authorize SoCalGas's requests to continue the following Regulatory Accounts that are undisputed in this rate cycle: ~~1. California Consumer Privacy Act Memorandum Account (CCPAMA);~~ ~~2. Dairy Biomethane Program Memorandum Account (DBPMA);~~ ~~3. Emergency Customer Protections Memorandum Account (ECPMA);~~ 1~~4~~. Research, Development, and Demonstration Expense Account (RDDEA) ; ~~5. Residential Disconnection Protections Memorandum Account (RDPMA);~~ ~~6. Avoided Cost Calculator Update Memorandum Account (ACCUMA);~~ 2~~7~~. Pension Balancing Account (PBA); 3~~8~~. Post-Retirement Benefits Other than Pension Balancing Account (PBOPBA); and 4~~9~~. Research Royalties Memorandum Account (RRMA). The Commission finds it reasonable to authorize SoCalGas's requests to continue and amortize the ending balance as of December 31, 2023, plus interest accrued in 2024, for the following undisputed Regulatory Accounts: 1. California Consumer Privacy Act Memorandum Account (CCPAMA); 2. Emergency Customer Protections Memorandum Account (ECPMA); 3. Residential Disconnection Protections Memorandum Account (RDPMA); and 4. Avoided Cost Calculator Update Memorandum Account (ACCUMA).

P. 846	As requested by SoCalGas, the Commission authorizes the amortization of the ending balance as of December 31, 2023, plus interest accrued in 2024, and closure of the following regulatory accounts:
P. 848	SDG&E shall file a Tier 1 Advice Letter modifying the ~~VMBA~~TTBA and establishing a VMMA consistent with this decision.
P. 849	As requested by SDG&E, the Commission authorizes the continuation and transfer to the EDFCA for electric and the CFCA and NFCA for gas, of the ending balance as of December 31, 2023, plus interest accrued in 2024, of the following undisputed regulatory accounts: 1. Avoided Cost Calculator Update Memorandum Account (ACCUMA); 2. California Consumer Privacy Act Memorandum Account (CCPAMA); 3. Emergency Customer Protections Memorandum Account (ECPMA); ~~4. Fire Risk Mitigation Memorandum Account (FRMMA);~~ 5. ~~Higher-Power Interim Rate Waiver Balancing Account (HPWBA);~~ 6. Integration Capacity Analysis and Locational Net Benefit Memorandum Account (ICLNBMA); 7. ~~Pension Balancing Account (PBA);~~ 8. ~~Post Retirement Benefits Other Than Pensions Balancing Account (PBOPBA);~~ 9. Residential Disconnect Protections Memorandum Account (RDPMA); and 10.Rule 20 Balancing Account (R20BA)~~;~~. ~~11. Safety Enhancement Capital Cost Balancing Account (SECCBA);~~ ~~12. Safety Enhancement Expense Balancing Account (SEEBA);~~ ~~13.Third-Party Claims Memorandum Account (TCPMA); and~~ ~~14.Wildfire Mitigation Plan Memorandum Account (WMPMA).~~ The Commission finds it reasonable to authorize SDG&E's requests to continue the following Regulatory Accounts that are undisputed in this rate cycle: 1. Fire Risk Mitigation Memorandum Account (FRMMA); 2. Higher-Power Interim Rate Waiver Balancing Account (HPWBA); 3. Pension Balancing Account (PBA); 4. Post Retirement Benefits Other Than Pensions Balancing Account (PBOPBA); 5. Safety Enhancement Capital Cost Balancing Account (SECCBA); 6. Safety Enhancement Expense Balancing Account (SEEBA); 7. Third-Party Claims Memorandum Account (TCPMA);

	8. Wildfire Mitigation Plan Memorandum Account (WMPMA).
COL 175	It is reasonable to close the Vehicle Grid Integration Balancing Account, Clean Transportation Priority Balancing Account, and the Working Group Facilitator Memorandum Account~~, and the High Power Interim Rate Waiver Balancing Account~~ as the pilot programs are completed, and accordingly the current balance in these accounts as of December 31, 2023, should carry over into the Electric Distribution Fixed Cost Account.
OP 10f	(f) Within 60 days of the effective date of this decision, SoCalGas and SDG&E shall each file a Tier ~~1~~2 Advice Letter ~~closing~~ to amortize the regulatory accounts ~~ordered for closure~~ as authorized under Section 43 of this Decision and transfer any remaining balances to the Electric Distribution Fixed Cost Account for electric and the Core Fixed Cost Account and Noncore Fixed Cost Account for gas.
OP 10e	Within 60 days of the effective date of this decision, SDG&E shall file a Tier 1 Advice Letter to convert the Tree Trimming Balancing Account to a one-way Vegetation Management balancing account subject to a limit on spending set at SDG&E's forecasted amount and establish a Vegetation Management Memorandum Account for SDG&E to record amounts spent in excess of the amount authorized in the balancing account, subject to reasonableness review in a later application.
Fleet Services (§26)	
P. 562	The current projection is to purchase ~~3,100~~2,845 vehicles from 2022 through 2024, averaging about ~~1,033~~ 948 vehicles annually.
P. 568	~~SDG&E~~ SoCalGas has not met its burden of proof to show why the costs fluctuated and the reason for the $0.926 million cost in 2021
P. 571	Table 26.11 Forecast for Lease and License Costs 2021 Adjusted-Recorded (000s) I 2024 Test Year Estimated (000s) I Change (000s) Total 15,944 I ~~23,284~~ 23,824 I 7,880
P. 574	Table 26.14 Cost Difference Between SDG&E and the Intervenors Summarization Diff. between Intervenor and ~~SoCalGas~~SDG&E
P. 581	We adopt the following cost breakdown from TURN's recommended 2024 reduction to each project category: • Lease and License Costs Total: $19,520,000;

	◦ Existing Fleet Leases & Fees: $13,826,000; ◦ License Fees: $2,015,000; ◦ Salvage and Replacement: $3,653,400; • Replacement: $4,160,000; • Salvage: ($506,600); ◦ Vehicle Additions: $0; and ◦ Hydrogen Fuel-Cell Vehicles: $26,000.
Information Technology (§29)	
P. 666, footnote 2127	SDG&E Ex-17-R at DHT at 3 Table DHT-3 [A total of $4.421 million in incremental costs was requested for Smart Meter 2.0, ~~$2.125~~ $0.090 million of this amount for Customer Field Operations and $2.035 million ~~and~~ for Smart Meter Operations in Customer Services – Field Operations; $0.120 million was for Marketing, Communications, Research and Analytics in Customer Services – Information (CSIN); and $2.176 million was for IT O&M in Information Technology. $0.120 million is not denied because a settlement is adopted for CSIN.]
P. 662	Only when the supply chain disruption for the Smart Meter ~~2~~1.0 gas modules became evident did the witness acknowledge that replacing gas modules batteries was being evaluated as a short-term fix due to the supply chain constraint for replacement Smart Meter 1.0 gas modules.
Clean Energy Innovations (§17.2.4)	
P. 355	$102,000 for 2023 (($188,000**)** is non-collectible and $290,000 collectible), and $0 for 2024.
Corporate Center (§31)	
P. 695	Regarding outside legal expenses, Cal Advocates supports CEJA's proposed disallowance of the 2024 Test Year forecast for Sempra Utilities ($10.277 million for SoCalGas and $~~9.254~~9.144 million for SDG&E) outside legal costs.
P. 710	Sempra Utilities requested $~~19.531~~19.421 million for outside legal expenses for 2024 Test Year costs, of which SDG&E requested $~~9.254~~9.144 million and SoCalGas requested $10.277 million.[2309] [2309] ~~SCG Ex-223/SDG&E Ex-227 at DRC-B-3.~~ SCG-23-R-E/SDG&E-27-R-E at DRC-54.
P. 717	SoCalGas is requesting $10.277 million, and SDG&E is seeking $~~9.421~~9.144 million in the 2024 Test Year.

P. 720	This decision authorizes Corporate Center General Administration allocations costs to SoCalGas and SDG&E, as shown in the table below. We accept SDG&E's updated request of $~~9.254~~9.144 million for outside legal expenses.
P. 720	Table 31.11 ~~Uncontested Costs for Facilities and Assets ($000s)~~ Summary of Adopted 2024 O&M Costs ($000s) D. Outside Legal expense | 2024 Test Year PD Authorization | ~~17,154~~17.044 Total | 2024 Test Year PD Authorization | ~~112,730~~127.686
Cybersecurity (§30)	
FOF 342	Southern California Gas Company spent about $47 million from 2019 to 2021 and is requesting $108.545 million for 2022 to ~~2022~~2024, a $61 million increase.
PSEP (§12)	
P. 216	Table 12.4 PSEP Replacement of Hydrotests A. Labor - 2022 (000s) ~~5~~880
P. 222	Accordingly, the Commission adopts the reduced forecast of ~~$42.350~~ $43.526 million for 2024 PSEP O&M (not including miscellaneous costs which are addressed below) and $108.969 million, ~~$90.234~~ $91.613 million, and ~~$63.412~~ $64.761 million, respectively, for 2022-2024 capital components of hydrotests, pipeline replacement projects, and PSEP valves.
P. 223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s) SoCalGas' 2023-2024 PSEP Capital Request – Excluding Valves (Removing Contingencies) **Hydrotest (2A) – removing 16.44% contingencies** 2023 ~~11,457~~ 11,775 2024 ~~18,570~~ 19,085 **Replacements (2A) – removing 14.94% contingencies** 2023 ~~1,929~~ 1,973 2024 ~~19,547~~ 19,993

	Replacements (1B) - removing 14.94% contingencies 2023 ~~44,552~~ 45,569 2024 ~~16,964~~ 17,351 **Total** 2023 ~~57,938~~ 59,317 2024 ~~55,080~~ 56,429
P. 223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s) Summary of Adopted 2022-2024 PSEP Capital Costs ($000s) **Hydrotest (2A)** 2023 ~~11,457~~ 11,775 2024 ~~18,570~~ 19,085 Total ~~49,504~~ 50,338 **Replacements (2A)** 2022 ~~17,298~~ 15,946 2023 ~~1,929~~ 1,973 2024 ~~19,547~~ 19,993 Total ~~38,774~~ 37,912 **Replacements (1B)** 2022 ~~15,946~~ 17,298 2023 ~~44,552~~ 45,569 2024 ~~16,964~~ 17,351 Total ~~77,461~~ 80,218 **Total** 2023 ~~90,234~~ 91,613 2024 ~~63,412~~ 64,761 Total ~~262,615~~ 265,344
P. 226	Table 12.10 Summary of the Adopted 2022-2024 PSEP Capital Costs ($000s) **Hydrotest (2A)** 2023 ~~11,457~~ 11,775

<table>
<tr><td></td><td>2024 ~~18,570~~ 19,085
Total ~~49,504~~ 50,338
Replacements (2A)
2022 ~~17,298~~ 15,946
2023 ~~1,929~~ 1,973
2024 ~~19,547~~ 19,993
Total ~~38,774~~ 37,912
Replacements (1B)
2022 ~~15,946~~ 17,298
2023 ~~44,552~~ 45,569
2024 ~~16,964~~ 17,351
Total ~~77,461~~ 80,218
Total Capital
2023 ~~90,234~~ 91,613
2024 ~~63,412~~ 64,761
Total ~~262,615~~ 265,344</td></tr>
<tr><td colspan="2">People and Culture (§34.1.3.1 and 34.2.6)</td></tr>
<tr><td>P. 744</td><td>SoCalGas ~~removed~~ excluded the compensation for its top ~~two~~ four executive officers from this forecast~~ in the amounts of $536,000 and $462,000~~.</td></tr>
<tr><td>P. 761,
Section 34.3.2
Table 34.2</td><td><table><tr><th>Department</th><th>SDG&E Requested ($000s)</th><th>Adopted ($000s)</th></tr><tr><td>VP - People & Culture</td><td>1,021</td><td>~~0~~721</td></tr></table></td></tr>
<tr><td colspan="2">Gas Engineering (§11.1)</td></tr>
<tr><td>COL 54</td><td>The Commission should adopt a capital cost forecast for Southern California Gas Company’s Supervision and Engineering Overhead Pool ~~for 2022, 2023, and 2024,~~ of $15.9 million annually for 2022 to 2024.</td></tr>
<tr><td>FOF 59</td><td>Based on Southern California Gas Company’s (SoCalGas’s) testimony and workpapers, SoCalGas’s uncontested capital cost forecast for Engineering Tools and Equipment (including Aviation Services) of $1.693 million in 2022, $1.773 million in 2023, and $2.193 million in 2024, is reasonable.</td></tr>
</table>

FOF 49 **(parallel language on p. 200)**	~~Considering all relevant State policy, It is reasonable to remove $1.8 million in gas engineering for hydrogen-related projects from Southern California Gas Company's Gas Engineering operations and maintenance costs as follows: decrease the Analysis, Testing, and Materials request by $0.063 million to $2.599 million, and decrease the Director of Gas Engineering, VP of Gas Engineering and System Integrity and Hydrogen cost centers by $1.737million to $1.907 million.~~
COL 46	~~$1.8 million in gas engineering for hydrogen-related projects should be removed from Southern California Gas Company's Gas Engineering operations and maintenance costs as follows: the Analysis, Testing, and Materials request should be decreased by $0.063million to $2.599 million, and the Director of Gas Engineering, VP of Gas Engineering and System Integrity and Hydrogen cost centers should be decreased by $1.737 million to $1.907 million.~~
COL 49	49. The Commission should adopt the following forecasts for Southern California Gas Company's Shared operations and maintenance expenses: Analysis, Testing, and Materials: $~~2.599~~2.662 million in 2024; Measurement and Regulations: $3.997 million in 2024; Research, Plastics and Aviation: $0.078 million in 2024; ~~and~~ Engineering Design and Management: $6.218 million in 2024~~.~~; and Director of Gas Engineering, VP of Gas Engineering and System Integrity and Hydrogen: $3.644 million in 2024.
P. 204	Analysis, Testing, and Materials: $~~2.599~~2.662 million in 2024.[~~594~~] [~~594~~] ~~SCG Ex-07-WP-R at 43: Analysis, Testing, and Materials includes one Associate Engineer to support Hydrogen (H2), and Renewable Natural Gas (RNG) and increased field testing support due to Rule 30/Rule 45 compliance for $0.063 million. Hydrogen funding was protested. The $2.599~~2.641 ~~million reflected here includes a reduction of $0.063~~0.021 ~~million (1/3) attributed to the Associate Engineer supporting Hydrogen H2 and RNG.~~
P. 202	SoCalGas seeks recovery of costs incurred through 2020 related to renegotiating the right-of-way (ROW) agreements between SoCalGas and Morongo Tribe. SoCalGas requests to amortize the revenue requirement recorded in the MROWMA associated with ~~an~~ approximately $105.8 million of capital expenditures ~~addition to plant-in-service recorded in the MROWMA.~~
P. 203	Based on the above, the Commission authorizes recovery of the revenue requirement recorded in the MROWMA associated with ~~adopts~~ $101.2 million capital expenditures ~~consistent with the net plant-in-service balance recorded in the MROWMA~~ since $4.6 million of Morongo Rights-of-Way costs incurred prior to January 1, 2019, have been collected in previous GRC cycles. ~~In addition, the Commission finds that SoCalGas's request to recover $4.6 million in pre-2019 O&M expenses is not supported because such costs were not authorized by either the MROWBA or MROWMA.~~

P. 842	In the Gas Engineering Section of this decision, the Commission authorizes recovery of ~~costs~~ revenue requirement recorded in the MROWMA through December 31, 2023 ~~in the amount of~~ associated with $101.2 million capital expenditures, not including the amount of $4.6 million in pre-2019 ~~O&M expenses~~ capital expenditures.[2809] In addition, the Commission authorizes continuation of the MROWMA to record proposed incremental costs, as requested,[2810] to be addressed in the next GRC.
FOF 50	Morongo Rights-of-Way capital expenditures ~~costs~~ incurred prior to January 1, 2019 of $4.6 million, have been collected in previous general rate case cycles. ~~Further, Southern California Gas Company's (SoCalGas's) request to recover $4.6 million in pre-2019 capital expenditures operations and maintenance expenses is not supported because such costs were not authorized by either the Morongo Rights of Way Balancing Account or Morongo Rights-of-Way Memorandum Account (MROWMA).~~ It is therefore reasonable for SoCalGas to recalculate and recover the revenue requirement recorded in the MROWMA associated with $101.2 million capital expenditures. ~~addition to plant-in-service recorded in the MROWMA.~~
COL 47	47. Southern California Gas Company should recover revenue requirement recorded in the Morongo Rights-of-Way Memorandum Account associated with $101.2 million capital expenditures ~~addition to plant-in-service recorded in the Morongo Rights-of-Way Memorandum Account~~.
FOF 52	52. Based on the methodologies and their applications to the subcategories in Southern California Gas Company's testimony and workpapers, the following uncontested operations and maintenance Gas Engineering Shared operations and maintenance expenditures are reasonable: Analysis, Testing, and Materials: $~~2.599~~2.662 million in 2024; Measurement and Regulations: $3.997 million in 2024; Research, Plastics and Aviation: $0.078 million in 2024; ~~and~~ Engineering Design and Management: $6.218 million in 2024~~.~~; and Director of Gas Engineering, VP of Gas Engineering and System Integrity and Hydrogen: $3.644 million in 2024.
Gas Customer Forecast (§41.3)	
COL 296	San Diego Gas & Electric Company's (SDG&E's) methodologies and resulting electric residential customer ~~foreasts~~ forecasts are reasonable and should be adopted.
Gas Transmission Operations (§10)	
FOF 28	The 2024 Test Year forecast for Pipeline & Instrumentation ~~and~~ Operations of $~~17.827~~17.771 million is reasonable because it is based on the 2021 recorded adjusted amount, supports the ~~seven~~ employees hired in 2021 who are necessary for compliance with increased regulations~~, is consistent with the rejection in this decision of the Hydrogen Home,~~ and does not include Southern California Gas Company's requested nine additional employees

	whose contribution beyond the work of the seven added in 2021 is not reasonably explained.
FOF 36	A forecast of ~~$8.129~~10.398 million for ~~each of~~ 2022 and $14.168 million for 2023, and $173,000 for 2024 for Southern California Gas Company's (SoCalGas's) New Pipeline Construction Capital is reasonably based on The Utility Reform Network's adjustment of about a $1 million reduction to the five-year average (2017-2021), along with SoCalGas's lack of a list of planned projects to support a different number.
FOF 38	The 2024 Test Year forecast of $1.701 million for 2022, and $0.201 million for each of 2023 and 2024 for Southern California Gas Company's Gas Pipeline Relocation-Freeway is based on a five-year average and is reasonable.
COL 26	The 2024 Test Year forecast for Pipeline Instrumentation and Operations of ~~$17.827~~ 17.771 million is reasonable and should be adopted.
COL 35	The 2024 Test Year forecast of ~~$8.129~~ $10.398 million for 2022 and $14.168 million for 2023, and $173,000 for 2024 for Southern California Gas Company's New Pipeline Construction Capital is reasonable and should be adopted.
COL 40	The uncontested amounts for Southern California Gas Company capital gas transmission expenditures are reasonable and should be adopted ~~for 2024 Test Year~~ for the following: ~~$10.0 million for Compressor Stations; $7.0 million for Cathodic Protection; $35.632 million for Measurement and Regulation Stations; $3.0 million for Security & Auxiliary Equipment; $1.0 million for Buildings & Improvements; $0.892 million for Capital Tools; and $0 for the Blythe Compressor Station Modernization.~~ $13.0 million, $13.0 million, and $10.0 million for 2022, 2023, and 2024, respectively, for Compressor Stations; $8.0 million, $8.0 million and $7.0 million for 2022, 2023 and 2024, respectively, for Cathodic Protection; $47.631 million, $52.774 million, and $35.632 million for 2022, 2023 and 2024, respectively, for Measurement and Regulation Stations; $4.0 million, $3.0 million and $3.0 million for 2022, 2023 and 2024, respectively, for Security & Auxiliary Equipment; $1.0 million for each of the years 2022, 2023 and 2024 for Buildings & Improvements; $0.892 million for each of the years 2022, 2023 and 2024 for Capital Tools; and $39.004 million, $0.370 million and $0 for 2022, 2023 and 2024, respectively, for the Blythe Compressor Station Modernization.
FOF Header	San Diego Gas & Electric Company - Gas ~~Storage~~ Transmission Operations
FOF 35	The uncontested 2024 Test Year forecast of ~~$5.103~~ 5.501 million for San Diego Gas & Electric Company's gas transmission Non-Shared operations and maintenance is reasonable based on a decrease of $60,000 for Pipeline &Instrumentation Operations in the five-year average, no change in the

	forecast for Compressor Station Operations compared to the 2021 base year, and no change in the forecast for Technical Services compared to 2021.
COL 34	The uncontested 2024 Test Year forecast of ~~$5.103~~ 5.501 million for San Diego Gas & Electric Company gas transmission Non-Shared operations and maintenance is reasonable and should be adopted.
COL 45	San Diego Gas & Electric Company's ~~2024 Test Year~~ gas transmission capital costs forecast in the following categories are reasonable and should be adopted: ~~$1.994 million for Pipeline Replacements; $6.564 million for Compressor Stations; $0.959 million for Cathodic Protection; $1.637 million for Measurement and Regulator Stations; and $0.148 million for Capital Tools.~~ Pipeline Replacements of $1.994 million for 2024, $1.994 million for 2023 and $19.288 million for 2022; Compressor Stations of $6.564 million for 2024, 2023 and 2022; Cathodic Protection of $0.959 million for 2024, 2023 and 2022; Measurement and Regulation Stations of $1.637 million for 2024, 2023 and 2022; and Capital Tools of $0.148 million for 2024, 2023 and 2022.
Depreciation (§38)	
Page 808 **Table 38.3** **Line: Account 375.2** **Column: SoCalGas Current (Adopted)**	NA ~~(5%)~~[2696]
Franchise Fees (§35.2)	
COL 274	Southern California Gas Company's estimated cost of $48.607 million in Franchise Fees and San Diego Gas & Electric Company's estimated cost of $87.471 million in Franchise Fees should be adopted based on the results of the adopted Results of Operation (RO) model.

APPENDIX B

PROPOSED CORRECTIONS TO PD RESULTS OF OPERATION (RO) MODEL

SoCalGas
Test Year 2024
Listing of O&M Discrepancies and Errors
$Thousand

							RO Model (PD)				RO Model (To Be Corrected)				RO Model (PD) vs. RO Model (To be Corrected)	
No.	Company	Witness Area	Workpaper	Workpaper Description	PD Page	PD Narrative	Labor	Non-Labor	NSE	2024 Total	Labor	Non-Labor	NSE	2024 Total	2024	Notes
1	SoCalGas	CORPORATE CENTER - COMPENSATION & BENEFITS	2CP000-000	COMPENSATION - VARIABLE PAY (GRC USE ONLY)	729	Accordingly, the Commission adopts Cal Advocates' forecasts for total Non-Executive and Executive ICP for SoCalGas and SDG&E of $45.568 million.	46,241	-	-	46,241	45,568	-	-	45,568	(673)	RO correction to agree with PD text, "Accordingly, the Commission adopts Cal Advocates' forecasts for total Non-Executive and Executive ICP for SoCalGas and SDG&E of $45.568 million." (See PD, p. 729)
2	SoCalGas	SAFETY MANAGEMENT SYSTEMS	2SM006-000	Risk Management	865	Lacking evidentiary support, we deny SoCalGas's request to collect consultant costs of $494,000 from ratepayers.	2,496	2,191	-	4,687	2,496	2,190	-	4,686	(1)	Political activities costs reduction of $0.494 mil is related to Customer Services -Information (2IN001) and Safety Management Systems (2SM006) and should be removed from those workpapers instead of from A&G (2AG007).
3	SoCalGas	CS - INFORMATION	2IN001-000	CI-Strategic Communications & Engagement	865	Lacking evidentiary support, we deny SoCalGas's request to collect consultant costs of $494,000 from ratepayers.	4,881	5,788	-	10,669	4,881	5,295	-	10,176	(493)	Same explanation as No. 2
4	SoCalGas	CORPORATE CENTER - GENERAL ADMINISTRATION	2SE000-001	SECC OUTSIDE SERVICES EMPLOYED - F923.1	720	Table 31.11 Uncontested Costs for Facilities and Assets ($000s)	-	-	61,295	61,295	-	-	59,173	59,173	(2,123)	The PD escalation between the two utilities needs to be corrected. Numbers are presented in 2021$ in the PD but are inputted in the RO model as escalated dollars under NSE.
5	SoCalGas	CORPORATE CENTER - GENERAL ADMINISTRATION	2SE000-002	SECC DERPRECIATION ROR - F923.4	720	Table 31.11 Uncontested Costs for Facilities and Assets ($000s)	-	-	2,065	2,065	-	-	2,382	2,382	317	Same explanation as No. 4
6	SoCalGas	PIPELINE SAFETY ENHANCEMENT PLAN	2PS000-000	PSEP P2A Hydrotests	222	Accordingly, the Commission adopts the reduced forecast of $42.350 million for 2024 PSEP O&M (not including miscellaneous costs which are addressed below).	2,673	39,677	-	42,350	2,673	40,853	-	43,526	1,176	The PD incorrectly calculates the removal of contingency by multiplying the contingency percentage to the total cost and then subtracting that value from the total cost (Base Estimate (No contingency) = Total Costs - (Total Cost * CT%). This is incorrect as the contingency percentage is applied to the base estimate cost to get the total cost, not the total cost with contingency already included. This error overinflates the reduction of the request (O&M and Capital) by approximately $4M. The correct formula should be Base Estimate (No Contingency) = Total Cost / (1+CT%).
7	SoCalGas	GAS ENGINEERING	2200-0300-000	GE Director GE/SI Vice President and Hydrogen	200	Considering all relevant State policy, the Commission agrees that it is reasonable to remove $1.8 million in gas engineering for hydrogen-related projects from SoCalGas's Gas Engineering O&M cost as follows: the Analysis, Testing, and Materials request will be decreased by $0.063 million to $2.599 million; and the Director of Gas Engineering, VP of Gas Engineering/System Integrity and Hydrogen cost centers request will be decreased by $1.737 million to $1.907 million.	836	1,071	-	1,907	803	1,062		1,865	(42)	Correct removal of Hydrogen related costs in workpaper where costs are forecasted.

							RO Model (PD)				RO Model (To Be Corrected)				RO Model (PD) vs. RO Model (To be Corrected)	
No.	Company	Witness Area	Workpaper	Workpaper Description	PD Page	PD Narrative	Labor	Non-Labor	NSE	2024 Total	Labor	Non-Labor	NSE	2024 Total	2024	Notes
8	SoCalGas	GAS ENGINEERING	2200-1178-000	Engineering Analysis Center (Chemical)	200	Considering all relevant State policy, the Commission agrees that it is reasonable to remove $1.8 million in gas engineering for hydrogen-related projects from SoCalGas's Gas Engineering O&M cost as follows: the Analysis, Testing, and Materials request will be decreased by $0.063 million to $2.599 million; and the Director of Gas Engineering, VP of Gas Engineering/System Integrity and Hydrogen cost centers request will be decreased by $1.737 million to $1.907 million.	1,787	812	-	2,599	1,829	812		2,641	42	Correct removal of Hydrogen related costs in workpaper where costs are forecasted.
9	SoCalGas	ADMINISTRATIVE & GENERAL	2AG001-000	INNOVATION SUPPORT	779	Table 35.6 Adopted Remaining Uncontested Cost Categories	59	8	-	68	300	9	-	309	241	Upon comparison of the 2022 recorded costs provided to the CPUC as part of the GRC, the actual variance is only $496 thousand or 2% (after the Safety Culture OII adjustment to Regulatory Affairs is considered) for the uncontested cost categories in Table 35.6. The PD incorrectly included contested items in the analysis comparing forecst to 2022 actauls resulted in an incorrect conclusion. As a result, the 2022 recorded costs support the 2024 Request and Table 35.6 should be stricken as it is inaccurate and no longer necessary.
10	SoCalGas	ADMINISTRATIVE & GENERAL	2AG002-000	ACCOUNTING OPERATIONS	779	Table 35.6 Adopted Remaining Uncontested Cost Categories	3,999	353	-	4,352	4,369	468	-	4,837	485	Same explanation as No. 9
11	SoCalGas	ADMINISTRATIVE & GENERAL	2AG003-000	FINANCIAL SYSTEMS AND INNOVATION	779	Table 35.6 Adopted Remaining Uncontested Cost Categories	1,107	32	-	1,139	1,249	34	-	1,283	144	Same explanation as No. 9
12	SoCalGas	ADMINISTRATIVE & GENERAL	2AG003-001	ACCOUNTING RESEARCH & BUSINESS CONTROLS AND AFFILIATE BILLIN	779	Table 35.6 Adopted Remaining Uncontested Cost Categories	231	4	-	236	500	10	-	510	274	Same explanation as No. 9
13	SoCalGas	ADMINISTRATIVE & GENERAL	2AG004-000	FINANCE	779	Table 35.6 Adopted Remaining Uncontested Cost Categories	1,522	46	-	1,568	2,204	43	-	2,247	679	Same explanation as No. 9
14	SoCalGas	ADMINISTRATIVE & GENERAL	2AG005-000	FINANCIAL & OPERATIONAL PLANNING	779	Table 35.6 Adopted Remaining Uncontested Cost Categories	4,376	252	-	4,628	5,698	238	-	5,936	1,308	Same explanation as No. 9
15	SoCalGas	ADMINISTRATIVE & GENERAL	2AG007-000	LEGAL	779	Table 35.6 Adopted Remaining Uncontested Cost Categories	7,291	398	-	7,689	8,414	329	-	8,743	1,055	Same explanation as No. 9
16	SoCalGas	ADMINISTRATIVE & GENERAL	2AG008-000	REGULATORY TARIFFS & INFO	779	Table 35.6 Adopted Remaining Uncontested Cost Categories	380	166	-	546	482	114	-	596	50	Same explanation as No. 9
17	SoCalGas	ADMINISTRATIVE & GENERAL	2AG011-000	EXTERNAL AFFAIRS	779	Table 35.6 Adopted Remaining Uncontested Cost Categories	1,547	241	-	1,788	2,135	319	-	2,454	666	Same explanation as No. 9
18	SoCalGas	ADMINISTRATIVE & GENERAL	2AG013-000	CONTROLLER & CFO	779	Table 35.6 Adopted Remaining Uncontested Cost Categories	425	126	-	551	513	103	-	616	65	Same explanation as No. 9
19	SoCalGas	PEOPLE AND CULTURE DEPARTMENT	2HR001-000	Executive Offices	743-744	The closest figure to this VP's compensation is the amount of $462,000 that is paid for its second highest executive officer. The Commission finds it reasonable to subtract this amount from the total Executive Offices forecast below.	426	1,765	-	2,191	888	1,765	-	2,653	462	The PD incorrectly excludes compensation for SoCalGas' VP – Human Resources and SDG&E's Vice President – People & Culture by assuming it is disallowed by SB901. But these positions are not "officers" under Rule 3b-7 of the Securities Exchange Act because they are not held by policy makers at the Companies.

							RO Model (PD)				RO Model (To Be Corrected)				RO Model (PD) vs. RO Model (To be Corrected)	
No.	Company	Witness Area	Workpaper	Workpaper Description	PD Page	PD Narrative	Labor	Non-Labor	NSE	2024 Total	Labor	Non-Labor	NSE	2024 Total	2024	Notes
20	SoCalGas	PEOPLE AND CULTURE DEPARTMENT	2HR004-000	SCG Director HR Services	741	The Commission finds SoCalGas's methodology, its application, and revised forecast to be more accurate than Cal Advocates' reduced forecast of Base Year 2021 adjusted recorded costs. Accordingly, the Commission finds SoCalGas's revised forecast for 2024 HR&ES of $12.171 million to be reasonable and adopts it.	9,849	2,322	-	12,171	9,849	2,294	-	12,143	(28)	SB901/OCMA reduction.

SDG&E
Test Year 2024
Listing of O&M Discrepancies and Errors
$Thousand

							RO Model (PD)				RO Model (To Be Corrected)				RO Model (PD) vs. RO Model (To be Corrected)	
No.	Company	Witness Area	Workpaper	Workpaper Description	PD Page	PD Narrative	Labor	Non-Labor	NSE	2024 Total	Labor	Non-Labor	NSE	2024 Total	2024	Notes
1	SDG&E	GAS INTEGRITY PROGRAMS	1TD004-000	FIMP	271	The Commission agrees with TURN's argument to reject SDG&E's proposed FIMP. As a result, the Commission disallows $0.258 million in SDG&E FIMP Non-Shared O&M from this GRC and reallocates all remaining pertinent activities to other programs (e.g., TIMP).	-	158	-	158	-	-	-	-	(158)	RO correction to agree with PD text, "The Commission agrees with TURN's argument to reject SDG&E's proposed FIMP. As a result, the Commission disallows $0.258 million in SDG&E FIMP Non-Shared O&M from this GRC and reallocates all remaining pertinent activities to other programs (e.g., TIMP)." (See PD, p. 271)
2	SDG&E	CORPORATE CENTER - GENERAL ADMINISTRATION	1SE000-001	SECC OUTSIDE SERVICES EMPLOYED - F923.1	720	Table 31.11 Uncontested Costs for Facilities and Assets ($000s)	-	-	56,292	56,292	-	-	57,443	57,443	1,151	The PD escalation between the two utilities needs to be corrected. Numbers are presented in 2021$ in the PD but are inputted in the RO model as escalated dollars under NSE.
3	SDG&E	CORPORATE CENTER - GENERAL ADMINISTRATION	1SE000-002	SECC DERPRECIATION ROR - F923.4	720	Table 31.11 Uncontested Costs for Facilities and Assets ($000s)	-	-	1,768	1,768	-	-	2,040	2,040	272	Same explanation as No. 2
4	SDG&E	ELECTRIC DISTRIBUTION	1ED003-000	Electric System Operations	444-445	Given that the amount the Commission authorized is for $922.590 million, the Commission reduces the ESO O&M forecast proportionally to 2.56% of its authorized $922.590 million capital forecast to $28.803 million.	3,804	25,000	-	28,804	3,804	26,161	-	29,965	1,161	Correction of storeroom costs calculation based on detailed capital forecast values provided in intervenor testimony (FE-01 at 21) in the amount of $1,354.663 million instead of the highly rounding amount of $1.4 billion.
5	SDG&E	PEOPLE AND CULTURE DEPARTMENT	1HR000-000	VP - People and Culture	757-758	Since SDG&E did not provide the compensation for the People and Culture VP, the Commission adopts a forecast of zero dollars for the People and Culture VP.	-	-	-	-	338	383	-	721	721	The PD incorrectly excludes compensation for SoCalGas' VP – Human Resources and SDG&E's Vice President – People & Culture by assuming it is disallowed by SB901. But these positions are not "officers" under Rule 3b-7 of the Securities Exchange Act because they are not held by policy makers at the Companies.

SoCalGas
Test Year 2024
Listing of Capital Discrepancies and Errors
$Thousand

							RO Model (PD)			RO Model (To Be Corrected)			RO Model (PD) vs. RO Model			
No.	Company	Witness Area	Workpaper	Workpaper Description	PD Page	PD Narrative	2022	2023	2024	2022	2023	2024	2022	2023	2024	Notes
1	SoCalGas	PIPELINE SAFETY ENHANCEMENT PLAN	00512A.002	PSEP P2A Capital Replacements of Hydrotests	222-223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s)	109	3,222	-	109	3,312	-	-	89	-	The PD incorrectly calculates the removal of contingency by multiplying the contingency percentage to the total cost and then subtracting that value from the total cost (Base Estimate (No contingency) = Total Costs - (Total Cost * CT%). This is incorrect as the contingency percentage is applied to the base estimate cost to get the total cost, not the total cost with contingency already included. This error overinflates the reduction of the request (O&M and Capital) by approximately $4M. The correct formula should be Base Estimate (No Contingency) = Total Cost / (1+CT%).
2	SoCalGas	PIPELINE SAFETY ENHANCEMENT PLAN	00512A.003	PSEP P2A Capital Replacements of Hydrotests	222-223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s)	-	-	1,765	-	-	1,814	-	-	49	Same explanation as No. 1
3	SoCalGas	PIPELINE SAFETY ENHANCEMENT PLAN	00512A.004	PSEP P2A Capital Replacements of Hydrotests	222-223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s)	246	180	14,720	246	186	15,129	-	5	409	Same explanation as No. 1
4	SoCalGas	PIPELINE SAFETY ENHANCEMENT PLAN	00512A.006	PSEP P2A Capital Replacements of Hydrotests	222-223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s)	58	1,461	-	58	1,502	-	-	41	-	Same explanation as No. 1
5	SoCalGas	PIPELINE SAFETY ENHANCEMENT PLAN	00512A.009	PSEP P2A Capital Replacements of Hydrotests	222-223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s)	102	4,472	-	102	4,596	-	-	124	-	Same explanation as No. 1
6	SoCalGas	PIPELINE SAFETY ENHANCEMENT PLAN	00512A.010	PSEP P2A Capital Replacements of Hydrotests	222-223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s)	62	45	1,112	62	46	1,143	-	1	31	Same explanation as No. 1
7	SoCalGas	PIPELINE SAFETY ENHANCEMENT PLAN	00512A.011	PSEP P2A Capital Replacements of Hydrotests	222-223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s)	47	34	973	47	35	1,000	-	1	27	Same explanation as No. 1
8	SoCalGas	PIPELINE SAFETY ENHANCEMENT PLAN	00512A.012	PSEP P2A Capital Replacements of Hydrotests	222-223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s)	159	2,041	-	159	2,098	-	-	57	-	Same explanation as No. 1
9	SoCalGas	PIPELINE SAFETY ENHANCEMENT PLAN	00512B.001	PSEP P1B Replacements	222-223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s)	8,470	43,337	-	8,470	44,327	-	-	989	-	Same explanation as No. 1
10	SoCalGas	PIPELINE SAFETY ENHANCEMENT PLAN	00512B.002	PSEP P1B Replacements	222-223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s)	-	418	795	-	428	813	-	10	18	Same explanation as No. 1
11	SoCalGas	PIPELINE SAFETY ENHANCEMENT PLAN	00512B.003	PSEP P1B Replacements	222-223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s)	-	225	3,410	-	230	3,488	-	5	78	Same explanation as No. 1
12	SoCalGas	PIPELINE SAFETY ENHANCEMENT PLAN	00512B.004	PSEP P1B Replacements	222-223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s)	-	572	12,759	-	585	13,049	-	13	291	Same explanation as No. 1
13	SoCalGas	PIPELINE SAFETY ENHANCEMENT PLAN	00512C.001	PSEP P2A Replacements	222-223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s)	-	388	3,633	-	397	3,716	-	9	83	Same explanation as No. 1
14	SoCalGas	PIPELINE SAFETY ENHANCEMENT PLAN	00512C.002	PSEP P2A Replacements	222-223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s)	-	102	2,685	-	104	2,746	-	2	61	Same explanation as No. 1
15	SoCalGas	PIPELINE SAFETY ENHANCEMENT PLAN	00512C.003	PSEP P2A Replacements	222-223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s)	-	612	969	-	626	991	-	14	22	Same explanation as No. 1
16	SoCalGas	PIPELINE SAFETY ENHANCEMENT PLAN	00512C.004	PSEP P2A Replacements	222-223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s)	-	-	1,941	-	-	1,985	-	-	44	Same explanation as No. 1
17	SoCalGas	PIPELINE SAFETY ENHANCEMENT PLAN	00512C.005	PSEP P2A Replacements	222-223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s)	-	-	847	-	-	867	-	-	19	Same explanation as No. 1
18	SoCalGas	PIPELINE SAFETY ENHANCEMENT PLAN	00512C.006	PSEP P2A Replacements	222-223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s)	-	163	501	-	167	512	-	4	11	Same explanation as No. 1

							RO Model (PD)			RO Model (To Be Corrected)			RO Model (PD) vs. RO Model			
No.	Company	Witness Area	Workpaper	Workpaper Description	PD Page	PD Narrative	2022	2023	2024	2022	2023	2024	2022	2023	2024	Notes
19	SoCalGas	PIPELINE SAFETY ENHANCEMENT PLAN	00512C.007	PSEP P2A Replacements	222-223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s)	-	367	3,826	-	376	3,913	-	8	87	Same explanation as No. 1
20	SoCalGas	PIPELINE SAFETY ENHANCEMENT PLAN	00512C.010	PSEP P2A Replacements	222-223	Table 12.8 Summary of PSEP Requests and Adopted Costs ($000s)	188	296	5,145	188	303	5,263	-	7	117	Same explanation as No. 1

SDG&E
Test Year 2024
Listing of Capital Discrepancies and Errors
$Thousand

							RO Model (PD)			RO Model (To Be Corrected)			RO Model (PD) vs. RO Model			
No.	**Company**	**Witness Area**	**Workpaper**	**Workpaper Description**	**PD Page**	**PD Narrative**	**2022**	**2023**	**2024**	**2022**	**2023**	**2024**	**2022**	**2023**	**2024**	**Notes**
1	SDG&E	ELECTRIC DISTRIBUTION	202470.001	PLANNED INVESTMENTS	421	Accordingly, the Commission finds that the forecasted costs of $3.536 million for 2022, 2023, and 2024 are reasonable and adopts them.	3,536	3,536	1,339	3,536	3,536	3,536	-	-	2,197	RO correction to agree with PD text, "Accordingly, the Commission finds that the forecasted costs of $3.536 million for 2022, 2023, and 2024 are reasonable and adopts them." (See PD, p. 421)
2	SDG&E	CLEAN ENERGY INNOVATIONS	20278A.001	Advanced Energy Storage	346	SDG&E shall remove energy procurement costs for hydrogen energy storage system costs from its forecasted costs of $12.483 million in 2022 and $1.314 million in 2023. We only authorize Battery Energy Storage System costs for 2022 and 2023.	-	-	-	6,779	139	-	6,779	139	-	RO correction to agree with PD text, "We only authorize Battery Energy Storage System costs for 2022 and 2023." (See PD, p. 346)

SoCalGas
Test Year 2024
Listing of Non-Direct Discrepancies and Errors

No.	Company	Witness Area	PD Page	PD Narrative	File	Sheet	Cell	RO Model (To Be Corrected)	Notes
1	SoCalGas	Rate Base	84	In the interim, the Commission grants cost recovery for half the capital costs amount SDG&E requested (after subtracting the amount of the disallowance) or $83.44 million236 and half the capital costs amount SoCalGas requested which equals $90.2 million. For the MHP Program O&M, the Commission adopts the amounts of $3.5 million for SDG&E and $4.6 million for SoCalGas.	rbSCGDataInput	Beginning Balance	D82	(58,538)	Removal of half of the capital costs for MHP.
2					rbSCGDataInput	Beginning Balance	H82	(4,978)	
3					rbSCGTotal	Plantbal	C11	(52,649)	
4					rbSCGTotal	Plantbal	C12	(53,028)	
5					rbSCGTotal	Plantbal	C13	(53,378)	
6					rbSCGTotal	Plantbal	C14	(53,762)	
7					rbSCGTotal	Plantbal	C15	(53,496)	
8					rbSCGTotal	Plantbal	C16	(54,489)	
9					rbSCGTotal	Plantbal	C17	(55,599)	
10					rbSCGTotal	Plantbal	C18	(56,167)	
11					rbSCGTotal	Plantbal	C19	(56,339)	
12					rbSCGTotal	Plantbal	C20	(56,871)	
13					rbSCGTotal	Plantbal	C21	(57,964)	
14					rbSCGTotal	Plantbal	C22	(58,091)	
15					rbSCGTotal	Plantbal	C23	(58,538)	
16					rbSCGTotal	Accum	C11	(3,415)	
17					rbSCGTotal	Accum	C12	(3,539)	
18					rbSCGTotal	Accum	C13	(3,665)	
19					rbSCGTotal	Accum	C14	(3,791)	
20					rbSCGTotal	Accum	C15	(3,918)	
21					rbSCGTotal	Accum	C16	(4,044)	
22					rbSCGTotal	Accum	C17	(4,173)	
23					rbSCGTotal	Accum	C18	(4,304)	
24					rbSCGTotal	Accum	C19	(4,437)	
25					rbSCGTotal	Accum	C20	(4,570)	
26					rbSCGTotal	Accum	C21	(4,704)	
27					rbSCGTotal	Accum	C22	(4,841)	
28					rbSCGTotal	Accum	C23	(4,978)	
29					rbSCGPlantSum	Depreciation	B15	(1,563)	
30	SoCalGas	Rate Base	229	For PSEP balancing accounts, SoCalGas is already authorized interim rate relief for 50 percent of the amount requested.673 After the effective date of this decision, SoCalGas may refile its $498.778 million request in a separate application.	rbSCGDataInput	Input	I308	(7,255)	Removal of PSEP's reasonableness review costs.
31					rbSCGDataInput	Beginning Balance	D76	(950)	
32					rbSCGDataInput	Beginning Balance	D78	(638)	
33					rbSCGDataInput	Beginning Balance	D79	(176,695)	
34					rbSCGDataInput	Beginning Balance	D82	(236,686)	
35					rbSCGDataInput	Beginning Balance	D86	(363)	
36					rbSCGDataInput	Beginning Balance	H76	(36)	
37					rbSCGDataInput	Beginning Balance	H78	(62)	
38					rbSCGDataInput	Beginning Balance	H79	(19,029)	
39					rbSCGDataInput	Beginning Balance	H82	(20,928)	
40					rbSCGDataInput	Beginning Balance	H86	(88)	
41					rbSCGTotals	Plantbal	C11	(390,245)	
42					rbSCGTotals	Plantbal	C12	(390,245)	
43					rbSCGTotals	Plantbal	C13	(390,245)	
44					rbSCGTotals	Plantbal	C14	(390,245)	
45					rbSCGTotals	Plantbal	C15	(415,287)	
46					rbSCGTotals	Plantbal	C16	(415,285)	
47					rbSCGTotals	Plantbal	C17	(415,285)	
48					rbSCGTotals	Plantbal	C18	(415,285)	

No.	Company	Witness Area	PD Page	PD Narrative	File	Sheet	Cell	RO Model (To Be Corrected)	Notes
49					rbSCGTotals	Plantbal	C19	(415,285)	
50					rbSCGTotals	Plantbal	C20	(415,331)	
51					rbSCGTotals	Plantbal	C21	(415,331)	
52					rbSCGTotals	Plantbal	C22	(415,331)	
53					rbSCGTotals	Plantbal	C23	(415,331)	
54					rbSCGTotals	Accum	C11	(28,290)	
55					rbSCGTotals	Accum	C12	(29,243)	
56					rbSCGTotals	Accum	C13	(30,196)	
57					rbSCGTotals	Accum	C14	(31,148)	
58					rbSCGTotals	Accum	C15	(32,101)	
59					rbSCGTotals	Accum	C16	(33,106)	
60					rbSCGTotals	Accum	C17	(34,111)	
61					rbSCGTotals	Accum	C18	(35,117)	
62					rbSCGTotals	Accum	C19	(36,122)	
63					rbSCGTotals	Accum	C20	(37,127)	
64					rbSCGTotals	Accum	C21	(38,133)	
65					rbSCGTotals	Accum	C22	(39,138)	
66					rbSCGTotals	Accum	C23	(40,144)	
67					rbSCGPlantSum	Depreciation	B11	(23)	
68					rbSCGPlantSum	Depreciation	B13	(6,026)	
69					rbSCGPlantSum	Depreciation	B15	(5,780)	
70					rbSCGPlantSum	Depreciation	B17	(25)	
71	SoCalGas	Rate Base	231-232	Accordingly, the Commission denies SoCalGas's requests for recovery of the costs associated with each of these pilots. SoCalGas shall file applications for cost recovery for the SB 1383 Dairy Pilot programs, with the three CalBioGas dairy pilots combined into one application.	rbSCGDataInput	Beginning Balance	D78	(468)	Removal of the Dairy Pilot Program's reasonableness review costs.
72					rbSCGDataInput	Beginning Balance	D79	(44,036)	
73					rbSCGDataInput	Beginning Balance	D82	(7,021)	
74					rbSCGDataInput	Beginning Balance	H78	(7)	
75					rbSCGDataInput	Beginning Balance	H79	(602)	
76					rbSCGDataInput	Beginning Balance	H82	(54)	
77					rbSCGDataInput	Beginning Balance	K78	(1)	
78					rbSCGDataInput	Beginning Balance	K79	(104)	
79					rbSCGDataInput	Beginning Balance	K82	(30)	
80					rbSCGTotal	Plantbal	C14	(10,029)	
81					rbSCGTotal	Plantbal	C15	(23,381)	
82					rbSCGTotal	Plantbal	C16	(23,860)	
83					rbSCGTotal	Plantbal	C17	(35,945)	
84					rbSCGTotal	Plantbal	C18	(36,656)	
85					rbSCGTotal	Plantbal	C19	(40,208)	
86					rbSCGTotal	Plantbal	C20	(40,554)	
87					rbSCGTotal	Plantbal	C21	(40,689)	
88					rbSCGTotal	Plantbal	C22	(40,783)	
89					rbSCGTotal	Plantbal	C23	(51,524)	
90					rbSCGTotal	Accum	C15	(23)	
91					rbSCGTotal	Accum	C16	(76)	
92					rbSCGTotal	Accum	C17	(131)	
93					rbSCGTotal	Accum	C18	(212)	
94					rbSCGTotal	Accum	C19	(296)	
95					rbSCGTotal	Accum	C20	(387)	
96					rbSCGTotal	Accum	C21	(478)	
97					rbSCGTotal	Accum	C22	(570)	
98					rbSCGTotal	Accum	C23	(662)	
99					rbSCGPlantSum	Depreciation	B13	(609)	
100					rbSCGPlantSum	Depreciation	B15	(54)	

Notes: SoCalGas is assessing whether any tax adjustments need to be removed from the RO model related to PSEP, MHP, and the Diary Pilot Programs reasonableness reviews. SoCalGas will provide Energy Division Staff with the adjustment amounts (if any) to be incorporated in the Final Decision once the analysis is completed.

SDG&E
Test Year 2024
Listing of Non-Direct Discrepancies and Errors

No.	Company	Witness Area	PD Page	PD Narrative	File	Sheet	Cell	RO Model (To Be Corrected)	Notes
1	SDG&E	Depreciation	810	Accordingly, the Commission finds SDG&E's proposal to hold the depreciation levels for electric and common depreciation rates constant to be reasonable and adopts it.	rbSDGEDataInput	DepRatesFY	I22	19	Total Average Service Life for account C393.10 should be 19 instead of the proposed life of 25. Exh SDG&E-36-R at DAW-23
2	SDG&E	Depreciation	810	See No.1	rbSDGEDataInput	DepRatesTY	I22	19	Total Average Service Life for account C393.10 should be 19 instead of the proposed life of 25. Exh SDG&E-36-R at DAW-23
3	SDG&E	Rate Base	84	In the interim, the Commission grants cost recovery for half the capital costs amount SDG&E requested (after subtracting the amount of the disallowance) or $83.44 million236 and half the capital costs amount SoCalGas requested which equals $90.2 million. For the MHP Program O&M, the Commission adopts the amounts of $3.5 million for SDG&E and $4.6 million for SoCalGas.	rbSDGEDataInput	BeginningBalances	C24	(16,554)	Removal of half of the capital costs for MHP.
4					rbSDGEDataInput	BeginningBalances	F24	(1,938)	
5					rbSDGEDataInput	BeginningBalances	C51	(19,152)	
6					rbSDGEDataInput	BeginningBalances	F51	(1,780)	
7					rbSDGETotals	GExpSummary	D18	(422)	
8					rbSDGETotals	EExpSummary	D16	(472)	
9					rbSDGETotals	PlantBalElectricDist	C12:C24	(16,554)	
10					rbSDGETotals	PlantBalGas	C12:C24	(19,152)	
11					rbSDGETotals	AccumDeprElectricDist	C12	(1,466)	
12					rbSDGETotals	AccumDeprElectricDist	C13	(1,505)	
13					rbSDGETotals	AccumDeprElectricDist	C14	(1,545)	
14					rbSDGETotals	AccumDeprElectricDist	C15	(1,584)	
15					rbSDGETotals	AccumDeprElectricDist	C16	(1,623)	
16					rbSDGETotals	AccumDeprElectricDist	C17	(1,663)	
17					rbSDGETotals	AccumDeprElectricDist	C18	(1,702)	
18					rbSDGETotals	AccumDeprElectricDist	C19	(1,741)	
19					rbSDGETotals	AccumDeprElectricDist	C20	(1,781)	
20					rbSDGETotals	AccumDeprElectricDist	C21	(1,820)	
21					rbSDGETotals	AccumDeprElectricDist	C22	(1,859)	
22					rbSDGETotals	AccumDeprElectricDist	C23	(1,899)	
23					rbSDGETotals	AccumDeprElectricDist	C24	(1,938)	
24					rbSDGETotals	AccumDeprGas	C12	(1,358)	
25					rbSDGETotals	AccumDeprGas	C13	(1,393)	
26					rbSDGETotals	AccumDeprGas	C14	(1,428)	
27					rbSDGETotals	AccumDeprGas	C15	(1,463)	
28					rbSDGETotals	AccumDeprGas	C16	(1,499)	
29					rbSDGETotals	AccumDeprGas	C17	(1,534)	
30					rbSDGETotals	AccumDeprGas	C18	(1,569)	
31					rbSDGETotals	AccumDeprGas	C19	(1,604)	
32					rbSDGETotals	AccumDeprGas	C20	(1,639)	
33					rbSDGETotals	AccumDeprGas	C21	(1,674)	
34					rbSDGETotals	AccumDeprGas	C22	(1,710)	
35					rbSDGETotals	AccumDeprGas	C23	(1,745)	
36					rbSDGETotals	AccumDeprGas	C24	(1,780)	
37	SDG&E	Rate Base	234-235	As a result, the Commission finds that SDG&E has not met its burden to demonstrate that its requested PSEP costs are reasonable. For PSEP balancing accounts, SDG&E is already authorized interim rate relief for 50 percent of the amount requested.687 After the effective date of this decision, SDG&E may refile its request in a separate application.	rbSDGEDataInput	BeginningBalances	C44	(116)	Removal of PSEP's reasonableness review costs.
38					rbSDGEDataInput	BeginningBalances	C49	(431)	
39					rbSDGEDataInput	BeginningBalances	C50	(161)	
40					rbSDGEDataInput	BeginningBalances	C51	(227,684)	
41					rbSDGEDataInput	BeginningBalances	F44	(12)	
42					rbSDGEDataInput	BeginningBalances	G50	(19)	
43					rbSDGEDataInput	BeginningBalances	F51	(23,470)	
44					rbSDGETotals	GExpSummary	D16	(3)	
45					rbSDGETotals	GExpSummary	D18	(4,969)	
46					rbSDGETotals	PlantBalGas	C12	(228,344)	

No.	Company	Witness Area	PD Page	PD Narrative	File	Sheet	Cell	RO Model (To Be Corrected)	Notes
47					rbSDGETotals	PlantBalGas	C13	(228,343)	
48					rbSDGETotals	PlantBalGas	C14	(228,390)	
49					rbSDGETotals	PlantBalGas	C15	(228,390)	
50					rbSDGETotals	PlantBalGas	C16	(228,390)	
51					rbSDGETotals	PlantBalGas	C17	(228,390)	
52					rbSDGETotals	PlantBalGas	C18	(228,389)	
53					rbSDGETotals	PlantBalGas	C19	(228,388)	
54					rbSDGETotals	PlantBalGas	C20	(228,389)	
55					rbSDGETotals	PlantBalGas	C21	(228,389)	
56					rbSDGETotals	PlantBalGas	C22	(228,388)	
57					rbSDGETotals	PlantBalGas	C23	(228,389)	
58					rbSDGETotals	PlantBalGas	C24	(228,391)	
59					rbSDGETotals	AccumDeprGas	C12	(18,529)	
60					rbSDGETotals	AccumDeprGas	C13	(18,944)	
61					rbSDGETotals	AccumDeprGas	C14	(19,358)	
62					rbSDGETotals	AccumDeprGas	C15	(19,772)	
63					rbSDGETotals	AccumDeprGas	C16	(20,187)	
64					rbSDGETotals	AccumDeprGas	C17	(20,601)	
65					rbSDGETotals	AccumDeprGas	C18	(21,015)	
66					rbSDGETotals	AccumDeprGas	C19	(21,430)	
67					rbSDGETotals	AccumDeprGas	C20	(21,844)	
68					rbSDGETotals	AccumDeprGas	C21	(22,258)	
69					rbSDGETotals	AccumDeprGas	C22	(22,673)	
70					rbSDGETotals	AccumDeprGas	C23	(23,087)	
71					rbSDGETotals	AccumDeprGas	C24	(23,501)	

Notes: SDG&E is assessing whether any tax adjustments need to be removed from the RO model related to PSEP and MHP reasonableness reviews. SDG&E will provide Energy Division Staff with the adjustment amounts (if any) to be incorporated in the Final Decision once the analysis is completed.

APPENDIX C

TAX REPAIR DOCUMENT

SoCalGas - Gas Repairs Analysis - PD
TY2024 GRC
(In K$)

	2024
Net O&M	-
Depreciation	-
Taxes	(120,047)
Return	(2,509)
Total Capital-Related	(122,556)
FF&U	(1,902)
Revenue Requirement	(124,458)

SoCalGas
2024 GRC
Tax Workpapers

	Projected			Actual
	2024	2023	2022	2021
FEDERAL ADJUSTMENTS: Addback (Deduct)				
Deductible Repairs	(455,136)	(483,352)	(143,923)	(187,268)
Software Dev Costs	(209,916)	(244,816)	(170,885)	(151,944)
Cost of Removal-Pre '81 Property	(27,951)	(36,145)	(38,513)	(47,049)
Preferred Dividend Deduction	(862)	(862)	(862)	(862)
Disallowed Transportation Fringe Benefits	3,554	3,554	3,360	3,223
Other Deductions and Additions	-	-	-	-
Federal Credits	(451)	(451)	(451)	(534)
Federal Credits Addback	64	64	64	62
CCFT				(11,527)
ITC Amortization	(684)	(884)	(967)	(1,053)
Amortization of Excess Deferred Taxes (see details below)	(9,926)	(10,038)	(9,915)	(10,350)
Unamortized ITC	4,272	4,957	5,841	6,808
STATE ADJUSTMENTS: Addback (Deduct)				
Deductible Repairs	(455,136)	(483,352)	(143,923)	(187,268)
Software Dev Costs	(209,916)	(244,816)	(170,885)	(151,944)
Cost of Removal-Pre '81 Property	(94,582)	(122,306)	(130,322)	(139,095)
Preferred Dividend Deduction	-	-	-	-
Other Deductions and Additions				-
State Credits	(680)	(680)	(680)	(639)
State Credits Addback	-	-	-	-
FEDERAL STATUTORY RATE	21%	21%	21%	21%
STATE STATUTORY RATE	8.84%	8.84%	8.84%	8.84%
STATE RATE - NET OF STATE BENEFIT	6.984%	6.984%	6.984%	6.984%
Percentage of Capitalized Taxes & Interest to AFUDC	64%			
Book to Tax Depreciation Ratio_Fed	73.6%	75.0%	75.6%	75.6%
Deductible Repairs Ratio	35.60%	35.60%	35.60%	
Payroll Tax Ratio	7.26%	7.24%	7.18%	7.18%
Ad Valorem Tax Ratio	1.4786754%	1.4533138%	1.4279521%	1.4080395%
Taxable CIAC Percentage	56.01%	56.01%	56.01%	
Gross-Up Factor	24.00%	24.00%	24.00%	
ITCCA (CIAC Amortization)	2,440	2,440	2,440	
Forecasted CAC Forfeitures	(12,281)	(12,281)	(12,281)	
ITCCA (CAC Amortization)	2,521	2,521	2,521	
Amortization of Excess Deferred Taxes:				
ARAM on Protected Assets - Excluding Cost of Removal	(13,357)	(10,200)	(10,034)	(10,619)
Additional ARAM from Including Cost of Removal in Book Depreciation	-	-	-	-
Amortization of Cost of Removal Excess Deferred Tax Asset	3,431	2,620	2,577	2,728
6-Year Amortization of Excess Unprotected Deferred Taxes (2018-2023)	-	(2,459)	(2,459)	(2,459)
Total Amortization of Excess Deferred Taxes	(9,926)	(10,038)	(9,915)	(10,350)
Remaining Excess Deferred Taxes to be Amortized	465,065	474,991	485,029	494,944
5-Year Amortization of Software Dev Costs (Beginning in 2022)*				
Software Dev Costs	(209,916)	(244,816)	(170,885)	(151,944)
Reversal of Amt to be Amortized Over 60 Months	209,916	244,816	170,885	
2022 SW 5-Yr Amortization	(34,177)	(34,177)	(17,089)	
2023 SW 5-Yr Amortization	(48,963)	(24,482)		
2024 SW 5-Yr Amortization	(20,992)			
Total Software Dev Costs Deduction	(104,132)	(58,659)	(17,089)	(151,944)

* Note - A half year convention is applied in the first year of amortization

SoCalGas
2023 Deferred Taxes

		2023
DEFERRED TAX BALANCE @ 12/31/2022		(1,012,801)
RM BLM 2023 Depr on 2021 and Prior Vintages	500,019	
RM Fed Tax 2023 Depr on 1981-2021 Vintages	355,436	
	144,583	
	21%	
		30,362
State Tax Depr. Adj. (Related to Norm. 481a Adj.)		9,398
2023 FORECASTED CAPITAL ADDITIONS	1,629,001	
2023 RM BLM DEPRECIATION ON 2022 - 2023 CAPITAL ADDITIONS	99,911	
2023 RM FED TAX DEPRECIATION ON 2022 - 2023 CAPITAL ADDITION	254,432	
	(154,521)	
TAX RATE	21%	
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(32,449)	
DEFERRED TAX ON CAPITAL ADDITIONS - AND 2021 ADJUSTMENTS		(32,449)
86 TRA - CAPITALIZED INTEREST		9,206
OTHER ADJUSTMENTS		(160,526)
DEFERRED TAX BALANCE @ 12/31/2023		(1,156,811)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)		(1,046,042)

	a Mthly Avg of CY def'd	365 b = # of days in yrs / d	c = a x b weighted avg per mo	d = days left in yr	e
					(1,012,801)
jan	(12,001)	0.9178	(11,014)	335	(1,023,815)
feb	(12,001)	0.8329	(9,995)	304	(1,033,811)
mar	(12,001)	0.7562	(9,075)	276	(1,042,885)
apr	(12,001)	0.6712	(8,055)	245	(1,050,941)
may	(12,001)	0.5890	(7,069)	215	(1,058,010)
jun	(12,001)	0.5041	(6,050)	184	(1,064,059)
jul	(12,001)	0.4219	(5,063)	154	(1,069,123)
aug	(12,001)	0.3370	(4,044)	123	(1,073,167)
sep	(12,001)	0.2521	(3,025)	92	(1,076,192)
oct	(12,001)	0.1699	(2,038)	62	(1,078,230)
nov	(12,001)	0.0849	(1,019)	31	(1,079,249)
dec	(12,001)	0.0027	(33)	1	(1,079,282)

Prorated additions	(66,481)
Beginning of year balance	(1,012,801)
Prorated end of year balance	(1,079,282)
Average	(1,046,042)

SoCalGas
2024 GRC
Tax Workpapers

NET OPERATING LOSS	Fed NOL with NGSH 2023	Fed NOL without NGSH	Fed CY NGSH DTL	State CY NGSH DTL				State NOL with NGSH 2023
BOOK INCOME BEFORE TAXES	996,769	996,769						996,769
ADD BACK DEPRECIATION	808,526	808,526						808,526
BOOK INCOME BEFORE TAXES AND DEPRECIATION	1,805,295	1,805,295						1,805,295
						Repairs 481(a) Adjustments		
FEDERAL ADJUSTMENTS						Fed	CA	
FED ADJ OTHER THAN INTEREST AND PY CCFT	(2,382,417)	(833,631)	(1,548,786)	(1,992,507)		(1,548,786)	(1,992,507)	(3,657,520)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(217,904)	(217,904)				21%	6.98%	(217,812)
PY CCFT	(24,161)	(24,161)			481(a) DTL	(325,245)	(139,149)	
ADD BACK BLM TAX DEPRECIATION	599,930	608,076	(8,146)					
SUBTRACT TAX DEPRECIATION (BONUS)	(609,868)	(751,203)	141,335	134,566				134,566
TOTAL FEDERAL TAX ADJUSTMENTS	(2,634,421)	(1,218,824)	(1,415,597)	(1,857,941)				(3,740,766)
FEDERAL TAXABLE INCOME/(LOSS)	(829,126)	586,471	(1,415,597)	(1,857,941)				(1,935,471)
FEDERAL TAX RATE	21%	21%	21%	6.98%				6.98%
TAX LIABILITY / (UN-UTILIZED DTA)	(174,116)	123,159	(297,275)	(129,751)	481(a) NOL DTA			(135,166)
UN-UTILIZED DTA CARRIED BACK TO 2021	0	0						
UN-UTILIZED DTA CARRIED BACK TO 2022	0	0						
DTA CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	-	-						
UN-UTILIZED DTA CARRIED FWD FROM PRIOR YRS	-	-						
UN-UTILIZED DTA CARRIED FORWARD TO FUTURE YEARS	(174,116)	-						
FEDERAL TAX DEPRECIATION:								
DEPRECIATION ON PRE-2022 VINTAGES	(355,436)	(480,621)	125,185					
DEPRECIATION ON 2022 ADDITIONS	(182,742)	(182,742)	-					
DEPRECIATION ON 2023 ADDITIONS	(71,690)	(87,840)	16,150					
			-					
TOTAL TAX DEPRECIATION	(609,868)	(751,203)	141,335					

2023DEFTAXES

SoCalGas
2024 Deferred Taxes

		2024
DEFERRED TAX BALANCE @ 12/31/2023		(1,156,811)
RM BLM 2024 Depr on 2021 and Prior Vintages	466,073	
RM Fed Tax 2024 Depr on 1981-2021 Vintages	306,845	
	159,228	
	21%	
		33,438
State Tax Depr. Adj. (Related to Norm. 481a Adj.)		8,765
2024 FORECASTED CAPITAL ADDITIONS	1,997,986	
2024 RM BLM DEPRECIATION ON 2022 - 2024 CAPITAL ADDITIONS	151,796	
2024 RM FED TAX DEPRECIATION ON 2022 - 2024 CAPITAL ADDITION	340,299	
	(188,503)	
TAX RATE	21%	
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(39,586)	
DEFERRED TAX ON CAPITAL ADDITIONS - AND 2021 ADJUSTMENTS		(39,586)
86 TRA - CAPITALIZED INTEREST		16,424
OTHER ADJUSTMENTS		(146,580)
DEFERRED TAX BALANCE @ 12/31/2024		(1,284,348)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)		(1,186,169)

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	a Mthly Avg of CY def'd	b = # of days in yrs / d	c = a x b weighted avg per mo	d = days left in yr	e
					(1,156,811)
jan	(10,628)	0.9153	(9,728)	335	(1,166,539)
feb	(10,628)	0.8306	(8,828)	304	(1,175,367)
mar	(10,628)	0.7541	(8,015)	276	(1,183,381)
apr	(10,628)	0.6694	(7,114)	245	(1,190,496)
may	(10,628)	0.5874	(6,243)	215	(1,196,739)
jun	(10,628)	0.5027	(5,343)	184	(1,202,082)
jul	(10,628)	0.4208	(4,472)	154	(1,206,554)
aug	(10,628)	0.3361	(3,572)	123	(1,210,126)
sep	(10,628)	0.2514	(2,672)	92	(1,212,797)
oct	(10,628)	0.1694	(1,800)	62	(1,214,598)
nov	(10,628)	0.0847	(900)	31	(1,215,498)
dec	(10,628)	0.0027	(29)	1	(1,215,527)
Prorated additions			(58,716)		
Beginning of year balance			(1,156,811)		
Prorated end of year balance			(1,215,527)		
Average			(1,186,169)		

SoCalGas
2024 GRC
Tax Workpapers

NET OPERATING LOSS	Fed NOL with NGSH	Fed NOL without NGSH	Fed CY NGSH DTL	State CY NGSH DTL		State NOL with NGSH	
	2024					**2024**	
BOOK INCOME BEFORE TAXES	1,208,506	1,208,506				1,208,506	
ADD BACK DEPRECIATION	878,192	878,192				878,192	
BOOK INCOME BEFORE TAXES AND DEPRECIATION	2,086,698	2,086,698				2,086,698	
FEDERAL ADJUSTMENTS							
FED ADJ OTHER THAN INTEREST AND PY CCFT	(895,465)	(895,465)				(1,593,378)	
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(265,641)	(265,641)				(265,552)	
PY CCFT	(23,821)	(23,821)					
ADD BACK BLM TAX DEPRECIATION	617,869	644,263	(26,394)				
SUBTRACT TAX DEPRECIATION (BONUS)	(647,143)	(809,474)	162,330	125,515		125,515	
TOTAL FEDERAL TAX ADJUSTMENTS	(1,214,201)	(1,350,137)	135,936	125,515		(1,733,415)	
FEDERAL TAXABLE INCOME/(LOSS)	872,497	736,561	135,936	125,515		353,283	
FEDERAL TAX RATE	21%	21%	21%	6.98%		6.98%	
TAX LIABILITY / (UN-UTILIZED DTA)	183,224	154,678	28,547	8,765	CY Turn of 481(a)	24,672	
UN-UTILIZED DTA CARRIED BACK TO 2022	-	-					
UN-UTILIZED DTA CARRIED BACK TO 2023	-	-					
DTA CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	(146,580)	-				-	Zero CA NOL Utilization Allowed in 2024 Due to CA NOL Suspension for Years 2024-2026
UN-UTILIZED DTA CARRIED FWD FROM PRIOR YRS	(27,537)	-					
UN-UTILIZED DTA CARRIED FORWARD TO FUTURE YEARS	(27,537)	-					
FEDERAL TAX DEPRECIATION:							
DEPRECIATION ON PRE-2022 VINTAGES	(306,845)	(422,833)	115,988				
DEPRECIATION ON 2022 ADDITIONS	(158,073)	(158,073)	-				
DEPRECIATION ON 2023 ADDITIONS	(108,189)	(139,045)	30,857				
DEPRECIATION ON 2024 CAPITAL ADDITIONS	(74,037)	(89,522)	15,485				
TOTAL TAX DEPRECIATION	(647,143)	(809,474)	162,330				

SoCalGas
Ratemaking Deferred Tax Depreciation

	2022	2023	2024
Depreciation on 1981-2021 Vintages	556,242	355,436	306,845
2022 Additions - Depr	118,600	182,742	158,073
2023 Additions - Depr		71,690	108,189
2024 Additions - Depr			74,037
Total Ratemaking Fed Deferred Depr	674,842	609,868	647,143
	2023 Dep	254,432	
	2024 Dep	340,299	
Total State Tax Depreciation Adj. (Related to Normalized 481a Adj.)		(134,566)	(125,515)

SOUTHERN CALIFORNIA GAS COMPANY
FULLY-LOADED CAPITAL EXPENDITURES - NGSH Analysis
TOTALS FOR YEARS 2022 - 2024

Source: tab 2024GRC_PD-Repair Data_w NGSH

in $000's

Project	Sum of 2022	Sum of 2023	Sum of 2024	NGSH Repairs Avg Qual % from 481(a) Study	Qualifying Amount in 2022	Qualifying Amount in 2023	Qualifying Amount in 2024
Linear Base Business	211,330	201,141	187,146	98.93%	209,061	198,980	185,136
Non-Linear Base Business	257,430	159,131	146,200	17.83%	45,899	28,372	26,067
PSEP	140,434	113,474	109,047	70.38%	98,838	79,864	76,748
SIMP	52,838	44,410	23,902	60.64%	32,039	26,929	14,494
Capital	721,581	745,243	663,503	-	-	-	-
DIMP	239,602	203,216	147,750	20.22%	48,447	41,090	29,875
TIMP	148,694	143,654	163,185	75.26%	111,910	108,117	122,817
Grand Total	**1,771,909**	**1,610,270**	**1,440,734**		**546,193**	**483,352**	**455,136**
	-	-	-			-	-

Settlement
Update Filing

PD Model — Test — N — <<don't delete (part of formula below)

Project_ ID	Workpaper _Sub	Asset ID	Project Description	Project_Sub_Name	Witness_Name	Escalated Fully Loaded After COR 2022	2023	2024	Added by Tax Budget code (formula)	Budget code (values / converted to number)	Qualified repair per master budget code list	Manual Repairs analysis (IF "N/A" per column Q)	Repair qualified? Tax	Project	Avg Qual %	Qualifying Amount		2024 NGSH Repairs Qualified Fully Loaded Cap Ex	Asset ID
1	00151.00	100	New Business Construction	[RAMP] Safety Related Field Orders	Aguirre, M.	5,186	5,520	2,173	151	151	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
10	00182.00	140	Remote Mtr Reading	Advanced Meter activities pertaining to Data Collector Units (DC	Aguirre, M.	2,427	1,675	1,383	182	182	Capital	Capital	N	Capital	0.00%	-	Capital	-	140
11	00240.00	100	FIMP - Distribution	00240- RAMP- Facility Integrity Management Program (FIMP) - D	Kitson, A.	-	-	-	240	240	Capital	capital	N	Capital	0.00%	-	Capital	-	100
110	00512.00	70	PSEP P2A Capital Replacements of Hyd	RAMP PSEP-L2001W-E-P2 (P2A Capital Portion of Hydrotest)	Kostelnik, W.	4,295	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
111	00512.00	70	PSEP P2A Capital Replacements of Hyd	RAMP PSEP-L235W-P2-SEC 3 (P2A Capital Portion of Hydrotes	Kostelnik, W.	135	3,858	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
112	00512.00	70	PSEP P2A Capital Replacements of Hyd	Allowance for Test Failures (P2A Capital Portion of Hydrotests)	Kostelnik, W.	-	-	1,951	512	512	Test	Test	Y	PSEP	70.38%	1,373	PSEP	1,951	70
113	00512.00	70	PSEP P2A Capital Replacements of Hyd	RAMP PSEP-L3000E-P2-01 (P2A Capital Portion of Hydrotests)	Kostelnik, W.	303	216	16,277	512	512	Test	Test	Y	PSEP	70.38%	11,455	PSEP	16,277	70
114	00512.00	70	PSEP P2A Capital Replacements of Hyd	RAMP PSEP-L2001E-P2-Blyt-1030 Test (P2A Capital Portion of	Kostelnik, W.	9,850	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
115	00512.00	70	PSEP P2A Capital Replacements of Hyd	RAMP PSEP-L2001W-D-P2 Test (P2A Capitap Portion of Hydrot	Kostelnik, W.	71	1,750	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
116	00512.00	70	PSEP P2A Capital Replacements of Hyd	RAMP PSEP-L1030-P2-Test (P2A Capital Portion of Hydrotest) (	Kostelnik, W.	3,988	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
117	00512.00	70	PSEP P2A Capital Replacements of Hyd	RAMP PSEP-L2000-P2-Chino Hills Test (P2A Capital Portion of H	Kostelnik, W.	4,843	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
118	00512.00	70	PSEP P2A Capital Replacements of Hyd	RAMP PSEP-L1005-P2-01 Test (P2A Capital Portion of Hydrotes	Kostelnik, W.	125	5,355	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
119	00512.00	70	PSEP P2A Capital Replacements of Hyd	RAMP PSEP-L406-GRC-Sec 15 Test (P2A Capital Portion of Hyd	Kostelnik, W.	76	54	1,230	512	512	Test	Test	Y	PSEP	70.38%	866	PSEP	1,230	70
12	00250.00	100	CCM (Control Center Modernization) Dist	[RAMP] Distribution Operations Control Center and Technology M	Aguirre, M.	26,706	28,394	26,228	250	250	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
120	00512.00	70	PSEP P2A Capital Replacements of Hyd	RAMP PSEP-L406-GRC-Sec 16 Test (P2A Capital Portion of Hyd	Kostelnik, W.	57	41	1,075	512	512	Test	Test	Y	PSEP	70.38%	757	PSEP	1,075	70
121	00512.00	70	PSEP P2A Capital Replacements of Hyd	RAMP PSEP-L2001W-D-BADL-P2 Test (P2A Capital Portion of H	Kostelnik, W.	195	2,444	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
122	00512.00	70	PSEP P1B Replacements	RAMP L-85 PH-Section 1:EHR to Lake Station (P1B Replacemer	Kostelnik, W.	10,410	51,891	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
123	00512.00	70	PSEP P1B Replacements	RAMP PSEP-SL44-1008-P1B-01 (P1B Replacement) (Same RAI	Kostelnik, W.	-	501	879	512	512	Test	Test	Y	PSEP	70.38%	619	PSEP	879	70
124	00512.00	70	PSEP P1B Replacements	RAMP PSEP-SL38-143-P1B (P1B Replacement) (Same RAMP II	Kostelnik, W.	-	269	3,771	512	512	Test	Test	Y	PSEP	70.38%	2,654	PSEP	3,771	70
125	00512.00	70	PSEP P1B Replacements	RAMP PSEP-L1004-P1B-Sec 2 Repl (P1B Replacement) (Same	Kostelnik, W.	-	684	14,107	512	512	Test	Test	Y	PSEP	70.38%	9,929	PSEP	14,107	70
126	00512.00	70	PSEP P1B Replacements	RAMP PSEP-SL36-1032-P1B-13 (P1B Replacement) (Same RAI	Kostelnik, W.	2,901	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
127	00512.00	70	PSEP P1B Replacements	RAMP PSEP-SL36-1032-P1B-14 (P1B Replacement) (Same RAI	Kostelnik, W.	4,830	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
128	00512.00	70	PSEP P1B Replacements	RAMP PSEP-SL36-9-09N-P1B-15 (P1B Replacement) (Same RA	Kostelnik, W.	3,119	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
129	00512.00	70	PSEP P2A Replacements	RAMP PSEP-L133-P2-01 (P2A Replacement)	Kostelnik, W.	-	464	4,017	512	512	Test	Test	Y	PSEP	70.38%	2,827	PSEP	4,017	70
13	00250.00	220	CCM (Control Center Modernization) Dist	[RAMP] Distribution Operations Control Center and Technology M	Aguirre, M.	7,865	10,664	5,178	250	250	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
130	00512.00	70	PSEP P2A Replacements	RAMP PSEP-L235E-P2-Kelso REPL (P2A Replacement) (Same	Kostelnik, W.	-	122	2,968	512	512	Test	Test	Y	PSEP	70.38%	2,089	PSEP	2,968	70
131	00512.00	70	PSEP P2A Replacements	RAMP PSEP-SL44-707-P2-01 (P2A Replacement) (Same RAMP	Kostelnik, W.	-	733	1,071	512	512	Test	Test	Y	PSEP	70.38%	754	PSEP	1,071	70
132	00512.00	70	PSEP P2A Replacements	RAMP PSEP-SL38-2101-P2A (P2A Replacement) (Same RAMP	Kostelnik, W.	-	-	2,146	512	512	Test	Test	Y	PSEP	70.38%	1,511	PSEP	2,146	70
133	00512.00	70	PSEP P2A Replacements	RAMP PSEP-SL44-729-P2-01 (P2A Replacement) (Same RAMP	Kostelnik, W.	-	-	937	512	512	Test	Test	Y	PSEP	70.38%	659	PSEP	937	70
134	00512.00	70	PSEP P2A Replacements	RAMP PSEP-SL38-100-P2-01 (P2A Replacement) (Same RAMP	Kostelnik, W.	-	196	554	512	512	Test	Test	Y	PSEP	70.38%	390	PSEP	554	70
135	00512.00	70	PSEP P2A Replacements	RAMP PSEP-L41-6000-1-P2A (P2A Replacement) (Same RAMP	Kostelnik, W.	-	440	4,231	512	512	Test	Test	Y	PSEP	70.38%	2,977	PSEP	4,231	70
136	00512.00	70	PSEP P2A Replacements	RAMP PSEP-L2000-P2-Cactus City Station (P2A Replacements)	Kostelnik, W.	17,633	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
137	00512.00	70	PSEP P2A Replacements	RAMP PSEP-L5000-P2-Blythe Repl (P2A Replacement) (Same F	Kostelnik, W.	1,735	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
138	00512.00	70	PSEP P2A Replacements	RAMP PSEP-L225-P2-02-North Coles Levee (P2A Replacement	Kostelnik, W.	231	354	5,689	512	512	Test	Test	Y	PSEP	70.38%	4,004	PSEP	5,689	70
14	00250.00	140	CCM (Control Center Modernization) Dist	[RAMP] Distribution Operations Control Center and Technology M	Aguirre, M.	194	134	-	250	250	Capital	Capital	N	Capital	0.00%	-	Capital	-	140
140	00571.00	70	PSEP Valves	RAMP Remaining GRC Valves - HCA	Kostelnik, W.	59,055	33,859	4,019	571	571	Test	Test	Y	PSEP	70.38%	2,829	PSEP	4,019	70
141	00571.00	70	PSEP Valves	RAMP Remaining GRC Valves - Non-HCA (Same RAMP Item as	Kostelnik, W.	10,077	4,811	5,193	571	571	Test	Test	Y	PSEP	70.38%	3,655	PSEP	5,193	70
142	00603.00	60	GT BUILDINGS & IMPROVEMENTS	006030-GT BUILDING IMPROVEMENTS	Chiapa, R.	1,104	1,043	984	603	603	Capital	Capital	N	Capital	0.00%	-	Capital	-	60
143	00617.00	70	Land Rights	Acquisition of land rights	Martinez, M.	457	446	412	617	617	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
145	00653.00	90	Infrastructure & Improvements	Infrastructure & Improvements - Distribution	Guy, B.	32,403	30,611	28,857	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	90
146	00653.00	120	Infrastructure & Improvements	Infrastructure & Improvements - General Plant	Guy, B.	8,738	8,964	8,982	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	120
147	00653.00	60	Infrastructure & Improvements	CCM Building	Guy, B.	8,346	33,106	42,179	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	60
148	00653.00	90	Infrastructure & Improvements	RAMP - Security - Distribution	Guy, B.	5,904	5,577	5,258	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	90
149	00653.00	120	Infrastructure & Improvements	RAMP - Security - General Plant	Guy, B.	335	344	345	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	120
15	00251.00	100	Pressure Betterments	Pressure betterment projects performed in areas of insufficient ca	Aguirre, M.	-	-	-	251	251	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
150	00654.00	90	Safety and Compliance	Safety & Environmental - Distribution	Guy, B.	2,410	2,277	2,146	654	654	Test	Test	Y	Linear Base E	98.93%	2,123	Linear Base Busine	2,146	90
151	00654.00	120	Safety and Compliance	Safety & Environmental - General Plant	Guy, B.	288	295	296	654	654	Test	Test	Y	Linear Base E	98.93%	293	Linear Base Busine	296	120
152	00655.00	90	Sustainability and Energy Conservation	Sustainability - Distribution (Structures/Compressor Station Relat	Guy, B.	4,187	3,955	3,728	655	655	Test	Test	Y	Non-Linear B	17.83%	665	Non-Linear Base B	3,728	90
153	00655.00	120	Sustainability and Energy Conservation	Sustainability - General Plant (Structures/Compressor Station Re	Guy, B.	1,505	1,544	1,547	655	655	Test	Test	Y	Non-Linear B	17.83%	276	Non-Linear Base B	1,547	120
154	00655.00	120	Sustainability and Energy Conservation	Renewable Energy Solutions - RAMP (Structures/Compressor St	Guy, B.	-	-	-	655	655	Test	Test	Y	Non-Linear B	17.83%	-	Non-Linear Base B	-	120
155	00655.00	120	Sustainability and Energy Conservation	Hydrogen Home (Structures/Compressor Station Related)	Guy, B.	-	-	-	655	655	Test	Test	Y	Non-Linear B	17.83%	-	Non-Linear Base B	-	120
156	00716.00	190	Fleet Equipment	Fleet Capital Tools	Guy, B.	653	657	610	716	716	Capital	Capital	N	Capital	0.00%	-	Capital	-	190
157	00716.00	190	Fleet Equipment	Telematics	Guy, B.	1,779	-	-	716	716	Capital	Capital	N	Capital	0.00%	-	Capital	-	190
158	00721.00	200	RAMP - Electronic Leak Survey	RAMP 84363 - Electronic Leak Survey Labor	Exon, W.	88	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
159	00721.00	220	RAMP - Electronic Leak Survey	RAMP 84363 - Electronic Leak Survey NL Services (Same RAMF	Exon, W.	1,014	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
16	00252.00	100	Main Replacements	[RAMP] Expenditures to replace main	Aguirre, M.	33,599	30,160	29,343	252	252	Test	Test	Y	Linear Base E	98.93%	29,028	Linear Base Busine	29,343	100
160	00721.00	200	RAMP - Electronic Leak Survey	RAMP 84363 - Electronic Leak Survey HW Purchase (Same RAI	Exon, W.	19	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
161	00721.00	220	RAMP - Electronic Leak Survey	RAMP 84363 - Electronic Leak Survey SW Purchase (Same RA	Exon, W.	20	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
17	00254.00	100	Main & Service Abandonments	Expenditures associated with the abandonment of distribution pi	Aguirre, M.	20,151	20,359	19,807	254	254	Test	Test	Y	Linear Base E	98.93%	19,595	Linear Base Busine	19,807	100
18	00256.00	100	Service Replacements	[RAMP] RAMP Base expenditures specific to the replacement of	Aguirre, M.	43,773	39,720	38,644	256	256	Test	Test	Y	Linear Base E	98.93%	38,229	Linear Base Busine	38,644	100
19	00256.00	100	Service Replacements	Expenditures specific to the replacement of isolated distribution s	Aguirre, M.	-	-	-	256	256	Test	Test	Y	Linear Base E	98.93%	-	Linear Base Busine	-	100
194	00721.00	220	Routine Small Cap 2022-2024	BC2066 - Routine Small Cap 2022-2024 NL Services	Exon, W.	392	405	377	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
2	00151.00	100	New Business Construction	Installation of gas main services and meter set assemblies for ne	Aguirre, M.	72,659	67,494	26,584	151	151	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
20	00256.00	100	Service Replacements	Expenditures specific to the replacement of isolated distribution s	Aguirre, M.	28,663	28,961	28,176	256	256	Test	Test	Y	Linear Base E	98.93%	27,874	Linear Base Busine	28,176	100
208	00721.00	200	RAMP - Digital Workspace	RAMP BC21046 - Digital Workspace Labor	Exon, W.	551	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
209	00721.00	200	RAMP - Digital Workspace	RAMP BC21046 - Digital Workspace NL Services (Same RAMP i	Exon, W.	6,542	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
21	00261.00	100	Pipeline Relocations – Freeway	Freeway work in SoCalGas driven by external agencies such as (	Aguirre, M.	-	-	-	261	261	Test	Test	Y	Linear Base E	98.93%	-	Linear Base Busine	-	100
210	00721.00	200	RAMP - Digital Workspace	RAMP BC21046 - Digital Workspace HW Purchase (Same RAMI	Exon, W.	14,868	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
211	00721.00	220	RAMP - Digital Workspace	RAMP BC21046 - Digital Workspace SW Purchase (Same RAMI	Exon, W.	52	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
212	00721.00	200	RAMP - Digital Workspace	RAMP BC21046 - Digital Workspace HW Maintenance (Same Ri	Exon, W.	3,491	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
213	00721.00	220	RAMP - Digital Workspace	RAMP BC21046 - Digital Workspace SW Maintenance (Same Ri	Exon, W.	16	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
22	00261.00	100	Pipeline Relocations – Freeway	Freeway work in SoCalGas driven by external agencies such as (	Aguirre, M.	1,013	1,023	996	261	261	Test	Test	Y	Linear Base E	98.93%	985	Linear Base Busine	996	100
23	00262.00	100	Pipeline Relocations – Franchise	Work in SoCalGas driven by external agencies such as the cities	Aguirre, M.	-	-	-	262	262	Test	Test	Y	Linear Base E	98.93%	-	Linear Base Busine	-	100
24	00262.00	100	Pipeline Relocations – Franchise	Work in SoCalGas driven by external agencies such as the cities	Aguirre, M.	17,029	17,205	16,739	262	262	Test	Test	Y	Linear Base E	98.93%	16,559	Linear Base Busine	16,739	100
25	00264.00	100	Meter Protection	[RAMP] Meter guards installed to protect the meter set assemblie	Aguirre, M.	5,323	5,378	5,232	264	264	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
26	00265.00	100	Regulator Stations	Distribution Regulator Station expenditures to install, relocate, re	Aguirre, M.	9,714	9,815	9,549	265	265	Test	Test	Y	Non-Linear B	17.83%	1,703	Non-Linear Base B	9,549	100
27	00265.00	100	Regulator Stations	[RAMP] RAMP Base expenditures for Regulator Station Replacer	Aguirre, M.	707	714	695	265	265	Test	Test	Y	Non-Linear B	17.83%	124	Non-Linear Base B	695	100
28	00265.00	100	Regulator Stations	[RAMP] RAMP Incremental expenditures for Regulator Station Re	Aguirre, M.	3,622	3,660	3,561	265	265	Test	Test	Y	Non-Linear B	17.83%	635	Non-Linear Base B	3,561	100
287	00725.00	130	Capital Tools & Equipment	[RAMP] Locating Equipment and supporting computer Hardware/	Aguirre, M.	1,412	633	689	725	725	Capital	Capital	N	Capital	0.00%	-	Capital	-	130
288	00725.00	130	Capital Tools & Equipment	[RAMP] Locating Equipment and supporting computer Hardware/	Aguirre, M.	337	151	164	725	725	Capital	Capital	N	Capital	0.00%	-	Capital	-	130

289	00725.00	130	Capital Tools & Equipment	Expenditures associated with the purchase of capital tools and e	Aguirre, M.	15,320	15,622	14,755	725	725	Capital	Capital	N	Capital	0.00%	-	Capital	-	130
29	00270.00	100	Other Distribution Capital Projects	[RAMP] Valve Installation & Replacement Capital Project	Aguirre, M.	2,608	2,635	2,564	270	270	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
290	00730.00	190	Laboratory Equipment (BC730)	Capital Tools & Lab Equipment	Martinez, M.	1,988	2,001	1,858	730	730	Capital	Capital	N	Capital	0.00%	-	Capital	-	190
291	00734.00	100	RNG Refueling Stations	CNG Station Upgrade - Anaheim Base	Guy, B.	1,374	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
292	00734.00	100	RNG Refueling Stations	CNG Station Upgrade - 182nd Street Base	Guy, B.	622	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
293	00734.00	100	RNG Refueling Stations	CNG Station Upgrade - Chino Base	Guy, B.	1,768	886	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
294	00734.00	100	RNG Refueling Stations	CNG Station Upgrade - Garden Grove	Guy, B.	-	399	844	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
295	00734.00	100	RNG Refueling Stations	CNG Station Installation - Santa Maria	Guy, B.	-	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
296	00734.00	100	RNG Refueling Stations	CNG Station Installation - Visalia	Guy, B.	-	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
297	00734.00	100	RNG Refueling Stations	CNG Station Pressure Vessels Upgrade and Compressor Bettern	Guy, B.	249	252	245	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
298	00734.00	120	Hydrogen Refueling Stations	Hydrogen Refueling Station - Pico Rivera - RAMP	Guy, B.	-	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	120
299	00734.00	130	Electric Vehicle Charging	Electric Vehicle Charging 2022	Guy, B.	6,096	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	130
3	00151.00	100	New Business Construction	New business forfeitures are recorded as reductions to new busir	Aguirre, M.	-	-	-	151	151	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
30	00270.00	100	Other Distribution Capital Projects	Expenditures for capital relocations of facilities not included in ot	Aguirre, M.	-	-	-	270	270	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
300	00734.00	130	Electric Vehicle Charging	Electric Vehicle Charging 2023	Guy, B.	-	5,750	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	130
301	00734.00	130	Electric Vehicle Charging	Electric Vehicle Charging 2024	Guy, B.	-	-	4,782	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	130
302	00736.00	130	GAS TRANSMISSION CAPITAL TOOLS	00736 - GT CAP TOOLS	Chiapa, R.	1,040	1,000	951	736	736	Capital	Capital	N	Capital	0.00%	-	Capital	-	130
303	00743.00	150	RAMP - Wide Area Network (WAN) and I	RAMP 85603 - Wide Area Net Network (WAN) and Private Network F	Exon, W.	228	292	249	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
304	00743.00	150	RAMP - Wide Area Network (WAN) and I	RAMP 85603 - Wide Area Net (WAN) and Private Network Refre	Exon, W.	3,232	1,338	1,933	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
305	00743.00	200	RAMP - Wide Area Network (WAN) and I	RAMP 85603 - Wide Area Net (WAN) and Private Net Refresh HI	Exon, W.	-	669	552	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
306	00743.00	200	RAMP - Wide Area Network (WAN) and I	RAMP 85603 -Wide Area Net (WAN) and Private Net Refresh HV	Exon, W.	19	-	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
31	00270.00	100	Other Distribution Capital Projects	Expenditures for capital relocations of facilities not included in ot	Aguirre, M.	9,520	4,933	4,800	270	270	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
312	00743.00	170	RAMP - Microwave Radio Network Reme	RAMP 89035 - Microwave Radio Network Remediation Labor (Sa	Exon, W.	207	167	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	170
313	00743.00	170	RAMP - Microwave Radio Network Reme	RAMP 89035 - Microwave Radio Network Remediation NL Servic	Exon, W.	4,473	-	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	170
314	00743.00	170	RAMP - Microwave Radio Network Reme	RAMP 89035 - Microwave Radio Network Remediation HW Main	Exon, W.	154	-	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	170
319	00743.00	200	RAMP - Call Recording System Refresh	RAMP 89036 - Call Recording System Refresh Labor (Same RAI	Exon, W.	321	-	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
32	00276.00	100	TIMP - Distribution	002760 - RAMP - Integrity Assessments and Remediation (HCA a	Kitson, A.	33,847	23,983	11,719	276	276	Test	Test	Y	TIMP	75.26%	8,820	TIMP	11,719	100
320	00743.00	220	RAMP - Call Recording System Refresh	RAMP 89036 - Call Recording System Refresh NL Services (San	Exon, W.	95	-	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
321	00743.00	150	RAMP - Supervisory Control and Data Ac	RAMP 85682 - Supvr Ctrll and Data Acq Net Refresh Project Lab	Exon, W.	131	202	171	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
322	00743.00	150	RAMP - Supervisory Control and Data Ac	RAMP 85682 - Supvr Ctrll and Data Acq Net Refresh Project NL	Exon, W.	752	321	265	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
323	00743.00	150	RAMP - Supervisory Control and Data Ac	RAMP 85682 - Supvr Ctrl and Data Acq Net Refresh Project HW	Exon, W.	388	134	110	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
324	00743.00	150	RAMP - Supervisory Control and Data Ac	RAMP 85682 -Supvr Ctrl and Data Acq Net Refresh Project HW I	Exon, W.	123	-	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
33	00277.00	100	DIMP	002770 - RAMP - DIMP - DREAMS (VIPP and BSRP)	Kitson, A.	222,950	186,351	131,417	277	277	Test	Test	Y	DIMP	20.22%	26,572	DIMP	131,417	100
34	00277.00	100	DIMP	002770 - RAMP - DIMP - Gas Infrastruction Protection Program (	Kitson, A.	16,652	16,866	16,334	277	277	Test	Test	Y	DIMP	20.22%	3,303	DIMP	16,334	100
35	00280.00	100	Gas Energy Measurement Systems (GEA	The purchase of Gas Energy Measurement System (GEMS) devi	Aguirre, M.	1,226	1,239	1,205	280	280	Test	Test	Y	Linear Base E	98.93%	1,192	Linear Base Busine	1,205	100
359	00754.00	220	Advanced Meter Pole Inspection Upgrad	BC21159 - Advanced Meter Pole Inspection Upgrade Labor	Exon, W.	250	95	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
36	00301.00	70	GT PIPELINES - NEW ADDITIONS	New Pipeline, Collectible	Chiapa, R.	-	-	-	301	301	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
360	00754.00	220	Advanced Meter Pole Inspection Upgrad	BC21159 - Advanced Meter Pole Inspection Upgrade NL Service	Exon, W.	136	74	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
361	00754.00	220	Advanced Meter Pole Inspection Upgrad	BC21159 - Advanced Meter Pole Inspection Upgrade SaaS Sub	Exon, W.	7	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
362	00754.00	220	RAMP - PACER Workforce Management	RAMP BC21157 - PACER WFM Replacement Project Labor (Sa	Exon, W.	2,117	7,230	4,308	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
363	00754.00	220	RAMP - PACER Workforce Management	RAMP BC21157 - PACER WFM Replacement Project NL Servic	Exon, W.	4,495	8,738	12,940	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
364	00754.00	220	RAMP - PACER Workforce Management	RAMP BC21157 - PACER WFM Replacement Project SaaS Sut	Exon, W.	2,486	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
365	00754.00	200	RAMP - PACER Workforce Management	RAMP BC21157 - PACER WFM Replacement Project HW Purch	Exon, W.	25	51	39	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
366	00754.00	220	RAMP - PACER Workforce Management	RAMP BC21157 - PACER WFM Replacement Project SW Purch	Exon, W.	65	68	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
367	00754.00	200	RAMP - PACER Mobile Upgrade Phase 2	RAMP 85674 - PACER Mobile Upgrade Phase 2 Labor (Same R	Exon, W.	623	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
368	00754.00	200	RAMP - PACER Mobile Upgrade Phase 2	RAMP 85674 - PACER Mobile Upgrade Phase 2 NL Services (S	Exon, W.	1,370	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
369	00754.00	200	RAMP - PACER Mobile Upgrade Phase 2	RAMP 85674 - PACER Mobile Upgrade Phase 2 HW Purchase (	Exon, W.	1,681	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
37	00302.00	70	GT PIPELINE REPLACEMENTS	Pipeline Replacements - NON -COLLECTIBLE, RAMP C3 Leak F	Chiapa, R.	11,672	10,616	10,293	302	302	Test	Test	Y	Linear Base E	98.93%	10,183	Linear Base Busine	10,293	70
370	00754.00	220	RAMP - PACER Mobile Upgrade Phase 2	RAMP 85674 - PACER Mobile Upgrade Phase 2 SW Purchase (	Exon, W.	183	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
371	00754.00	220	Senate Bill 711 Bill Volatility Project	85679 - Senate Bill 711 Bill Volatility Project Labor	Exon, W.	912	696	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
372	00754.00	220	Senate Bill 711 Bill Volatility Project	85679 - Senate Bill 711 Bill Volatility Project NL Services	Exon, W.	1,047	901	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
373	00754.00	220	RAMP - Advanced Meter Network Excep	RAMP 85683 - Advanced Meter Network Exceptions Mgmt & Ope	Exon, W.	250	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
374	00754.00	220	RAMP - Advanced Meter Network Excep	RAMP 85683 - Advanced Meter Network Exceptions Mgmt & Ope	Exon, W.	934	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
375	00754.00	220	RAMP - Advanced Meter Network Excep	RAMP 85683 - Advanced Meter Network Exceptions Mgmt & Ope	Exon, W.	157	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
376	00754.00	220	Meter Set Assembly Inspection Enhance	85686 - Meter Set Assembly Inspection Enhancements Project L	Exon, W.	230	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
377	00754.00	220	Meter Set Assembly Inspection Enhance	85686 - Meter Set Assembly Inspection Enhancements Project N	Exon, W.	383	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
378	00754.00	220	Advanced Meter Web Portal for Third Pa	89013 - AM Web Portal for 3rd Party Attachments Labor	Exon, W.	130	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
379	00754.00	220	Advanced Meter Web Portal for Third Pa	89013 - AM Web Portal for 3rd Party Attachments NL Services	Exon, W.	131	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
38	00302.00	70	GT PIPELINE REPLACEMENTS	Pipeline Replacements - NON-COLLECTIBLE, RAMP C5 Pipelin	Chiapa, R.	23,252	21,145	20,506	302	302	Test	Test	Y	Linear Base E	98.93%	20,285	Linear Base Busine	20,506	70
380	00754.00	220	Advanced Meter Web Portal for Third Pa	89013 - AM Web Portal for 3rd Party Attachments SaaS Subscri	Exon, W.	85	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
381	00754.00	220	RAMP - Advanced Meter HeadEnd and M	RAMP 89014 - Advanced Meter HeadEnd and (MDMS) Refresh I	Exon, W.	426	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
382	00754.00	220	RAMP - Advanced Meter HeadEnd and M	RAMP 89014 - Advanced Meter HeadEnd and (MDMS) Refresh I	Exon, W.	113	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
383	00754.00	220	Data Analysis Reporting Tool (DART) Up	89023 - Data Analysis Reporting Tool (DART) Upgrade Labor	Exon, W.	141	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
384	00754.00	220	Data Analysis Reporting Tool (DART) Up	89023 - Data Analysis Reporting Tool (DART) Upgrade NL Servi	Exon, W.	144	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
39	00302.00	70	GT PIPELINE REPLACEMENTS	Pipeline Replacements - NON-COLLECTIBLE, RAMP C6 Shallow	Chiapa, R.	3,890	3,539	3,431	302	302	Test	Test	Y	Linear Base E	98.93%	3,394	Linear Base Busine	3,431	70
390	00754.00	220	Major Market to Cloud (M2C) - Billing Vie	89050 - M2C (Major Market to Cloud) - Billing Viewer Labor	Exon, W.	241	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
391	00754.00	220	Major Market to Cloud (M2C) - Billing Vie	89050 - M2C (Major Market to Cloud) - Billing Viewer NL Service	Exon, W.	1,298	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
392	00754.00	220	Major Market to Cloud (M2C) - Billing Vie	89050 - M2C (Major Market to Cloud) - Billing Viewer SaaS Subs	Exon, W.	-	-	64	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
395	00754.00	220	Centralized Customer Data Management	BC21005 - Centralized Customer Data Management Labor	Exon, W.	462	636	591	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
396	00754.00	220	Centralized Customer Data Management	BC21005 - Centralized Customer Data Management NL Service	Exon, W.	1,831	1,216	1,255	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
397	00754.00	220	Centralized Customer Data Management	BC21005 - Centralized Customer Data Management SaaS Subs	Exon, W.	-	675	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
398	00754.00	220	RAMP - Advanced Meter HeadEnd and M	RAMP BC21009 - AM HE and MDMS Next-Generation (AclaraON	Exon, W.	-	-	886	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
4	00163.00	100	Meters	Meter purchases for two primary purposes: new business installati	Aguirre, M.	38,572	37,766	38,788	163	163	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
40	00302.00	70	GT PIPELINE REPLACEMENTS	RAMP C5 Pipeline Replacements - Major Projects, NON-COLLE	Chiapa, R.	4,683	7,075	-	302	302	Test	Test	Y	Linear Base E	98.93%	-	Linear Base Busine	-	70
400	00754.00	220	RAMP - Advanced Meter HeadEnd and M	RAMP BC21009 - AM HE and MDMS Next-Gen (AclaraONE) Sa	Exon, W.	-	-	12,555	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
404	00754.00	200	Advanced Meter Data Collector Unit Harc	BC21031 - Advanced Meter Data Collector Unit Hardware Refre	Exon, W.	-	-	936	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
405	00754.00	200	Advanced Meter Data Collector Unit Harc	BC21031 - Advanced Meter Data Collector Unit Hardware Refre	Exon, W.	-	-	619	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
406	00754.00	200	Advanced Meter Data Collector Unit Harc	BC21031 - Advanced Meter Data Collector Unit Hardware Refre	Exon, W.	-	-	3,314	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
407	00754.00	220	DART Upgrade Phase II	BC21035 - DART Upgrade Phase II Labor	Exon, W.	269	92	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
408	00754.00	220	DART Upgrade Phase II	BC21035 - DART Upgrade Phase II NL Services	Exon, W.	510	311	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
409	00755.00	220	Customer Experience Phase 4 (CEP4)	85690 - Customer Experience Phase 4 (CEP4) Labor	Exon, W.	340	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
41	00303.00	70	GT PIPELINE RELOCATION-FREEWAY	00303 - Pipeline Relocation - Freeway	Chiapa, R.	2,155	248	229	303	303	Test	Test	Y	Linear Base E	98.93%	227	Linear Base Busine	229	70
410	00755.00	220	Customer Experience Phase 4 (CEP4)	85690 - Customer Experience Phase 4 (CEP4) NL Services	Exon, W.	856	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
411	00755.00	220	Project Monaco	BC21002 - Project Monaco Labor	Exon, W.	307	80	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
412	00755.00	220	Project Monaco	BC21002 - Project Monaco NL Services	Exon, W.	542	135	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
413	00755.00	220	Call Ahead SMS Text-based Customer N	89066 - Call Ahead SMS/Text-based Customer Notifications Lab	Exon, W.	385	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
414	00755.00	220	Call Ahead SMS Text-based Customer N	89066 - Call Ahead SMS/Text-based Customer Notifications NL	Exon, W.	910	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
415	00755.00	220	Call Ahead SMS Text-based Customer N	89066 - Call Ahead SMS/Text-based Customer Notifications Saa	Exon, W.	183	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
416	00755.00	220	Customer Experience Phase 5 (CEP5)	BC21106 - Customer Experience Phase 5 (CEP5) Labor	Exon, W.	778	1,046	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220

417	00755.00	220	Customer Experience Phase 5 (CEP5)	BC21106 - Customer Experience Phase 5 (CEP5) NL Services	Exon, W.	1,604	2,420	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
418	00755.00	220	Intelligent Workload Distribution (IWD)	85685 - Intelligent Workload Distribution (IWD) Labor	Exon, W.	47	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
419	00755.00	220	Intelligent Workload Distribution (IWD)	85685 - Intelligent Workload Distribution (IWD) NL Services	Exon, W.	179	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
42	00304.00	70	GT PIPELINE RELOCATION-FRANCHIS	003040- Pipeline Relocation - Franchise/ Private/ Row, Non-colle	Chiapa, R.	7,183	5,371	7,025	304	304	Test	Test	Y	Linear Base E	98.93%	6,949	Linear Base Busine	7,025	70
420	00755.00	220	Help Center Virtual Assistant	89051 - Help Center Virtual Assistant Labor	Exon, W.	230	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
421	00755.00	220	Help Center Virtual Assistant	89051 - Help Center Virtual Assistant NL Services	Exon, W.	883	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
422	00755.00	150	Electronic Volume Correctors (EVC) and	85664 - Electronic Volume Correctors and Gas Chromatographs	Exon, W.	98	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
423	00755.00	150	Electronic Volume Correctors (EVC) and	85664 -Electronic Volume Correctors and Gas Chromatographs T	Exon, W.	140	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
424	00755.00	220	Electronic Volume Correctors (EVC) and	85664 -Electronic Volume Correctors and Gas Chromatographs T	Exon, W.	131	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
428	00756.00	220	Business Adaptation Tech and Digitalizat	BC21104 - Business Adaptation Tech & Digitalization Labor	Exon, W.	-	219	223	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
429	00756.00	220	Business Adaptation Tech and Digitalizat	BC21104 - Business Adaptation Tech & Digitalization NL Service	Exon, W.	-	1,647	1,712	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
43	00304.00	70	GT PIPELINE RELOCATION-FRANCHIS	003040 - Pipeline Relocation - Franchise/ Private/ Row, Collectib	Chiapa, R.	-	-	-	304	304	Test	Test	Y	Linear Base E	98.93%	-	Linear Base Busine	-	70
434	00756.00	220	RAMP - AVEVA and AutoCAD Enhancen	RAMP BC21131 - AVEVA & AutoCAD Enhancements - Phase 2	Exon, W.	1,022	975	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
435	00756.00	220	RAMP - AVEVA and AutoCAD Enhancen	RAMP BC21131 - AVEVA & AutoCAD Enhancements - Phase 2	Exon, W.	1,358	1,354	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
44	00304.00	70	GT PIPELINE RELOCATION-FRANCHIS	003040 - Pipeline Relocation - Franchise/ Private/ Row, Non-colle	Chiapa, R.	715	2,430	179	304	304	Test	Test	Y	Linear Base E	98.93%	177	Linear Base Busine	179	70
446	00756.00	220	RAMP - Work Management Program Ne	RAMP BC21160 - CLICK Project-0 Labor (Same RAMP item as (	Exon, W.	77	1,590	1,478	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
447	00756.00	220	RAMP - Work Management Program Ne	RAMP BC21160 - CLICK Project-0 NL Services (Same RAMP ite	Exon, W.	368	10,808	10,044	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
448	00756.00	220	RAMP - Records and Documents Manag	RAMP 89067 - (RDMS) - Engineering (PLCS) - Work Manageme	Exon, W.	241	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
449	00756.00	220	RAMP - Records and Documents Manag	RAMP 89067 - (RDMS) - Engineering (PLCS) - Work Manageme	Exon, W.	1,954	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
45	00305.00	70	GT COMPRESSOR STATIONS ADDITIO	003050- GT COMPRESSOR STATIONS- NON-COLLECTIBLE, F	Chiapa, R.	15,154	14,763	10,487	305	305	Test	Test	Y	Non-Linear B	17.83%	1,870	Non-Linear Base B	10,487	70
452	00756.00	220	RAMP - Pipeline Document Managemen	RAMP BC21165 - (PDMS) System of Record on OpenText Labor	Exon, W.	72	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
453	00756.00	220	RAMP - Pipeline Document Managemen	RAMP BC21165 - (PDMS) System of Record on OpenText NL Se	Exon, W.	2,046	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
454	00756.00	220	RAMP - Records and Document Manage	RAMP BC21166 - (RDMS); TSR-CDM Integration Labor (Same R	Exon, W.	50	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
455	00756.00	220	RAMP - Records and Document Manage	RAMP BC21166 - (RDMS): TSR-CDM Integration NL Services (S	Exon, W.	850	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
456	00756.00	220	RAMP - Records and Document Manage	RAMP BC21168 - (RDMS): OpenText Upgrade & Enhancements	Exon, W.	34	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
457	00756.00	220	RAMP - Records and Document Manage	RAMP BC21168 - (RDMS): OpenText Upgrade & Enhancements	Exon, W.	2,747	1,216	1,130	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
46	00306.00	70	GT CATHODIC PROTECTION	00306- GT CATHODIC PROTECTION, NON-COLLECTIBLE, RAI	Chiapa, R.	9,630	9,381	7,580	306	306	Test	Test	Y	Linear Base E	98.93%	7,499	Linear Base Busine	7,580	70
460	00756.00	220	RAMP - New Business Management Sys	RAMP BC21192 - Replace NBMS from Mainframe to SAP Labor	Exon, W.	-	317	295	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
461	00756.00	220	RAMP - New Business Management Sys	RAMP BC21192 - Replace NBMS from Mainframe to SAP NL Se	Exon, W.	-	2,162	2,009	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
47	00308.00	70	GT M&R STATIONS ADDITIONS/REPLA	003080- GT M&R STATIONS- 318 NON-COLLECTIBLE, RAMP (	Chiapa, R.	35,731	34,810	28,128	308	308	Test	Test	Y	Non-Linear B	17.83%	5,015	Non-Linear Base B	28,128	70
473	00756.00	220	RAMP - Noggin 2.0 Core Implementation	RAMP BC21182 - Noggin Ph 3 SoCalGas Labor	Exon, W.	415	801	172	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
474	00756.00	220	RAMP - Noggin 2.0 Core Implementation	RAMP BC21182 - Noggin 2.0 Core Implementation NL Services (	Exon, W.	1,442	2,898	1,412	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
475	00756.00	220	RAMP - Noggin 2.0 Core Implementation	RAMP BC21182 - Noggin 2.0 Core Implementation SaaS Subscr	Exon, W.	1,962	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
476	00756.00	220	RAMP - Energy Transition Digital Twin	RAMP 89077 - Sustainability Strategy - Net Zero by 2045 Labor (	Exon, W.	116	180	167	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
477	00756.00	220	RAMP - Energy Transition Digital Twin	RAMP 89077 - Sustainability Strategy - Net Zero by 2045 NL Ser	Exon, W.	2,483	1,758	1,633	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
478	00756.00	220	RAMP - Energy Transition Digital Twin	RAMP 89077 -Sustainability Strategy-Net Zero by 2045 SaaS Su	Exon, W.	471	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
48	00308.00	70	GT M&R STATIONS ADDITIONS/REPLA	00380- GT M&R STATIONS - 338 Non-COLLECTIBLE, RAMP C	Chiapa, R.	11,910	11,603	9,376	308	308	Test	Test	Y	Non-Linear B	17.83%	1,672	Non-Linear Base B	9,376	70
49	00308.00	70	GT M&R STATIONS ADDITIONS/REPLA	003080 - M&R STATIONS BC 318, COLLECTIBLE, Non-RAMP,	Chiapa, R.	-	-	-	308	308	Test	Test	Y	Non-Linear B	17.83%	-	Non-Linear Base B	-	70
5	00163.00	100	Meters	Ultrasonic Meter Replacement Project	Aguirre, M.	3,655	858	806	163	163	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
50	00309.00	70	GT AUX EQUIPMENT& INFRASTRUCTU	003090- Security and Auxiliary Equipment, NON-COLLECTIBLE,	Chiapa, R.	1,961	787	727	309	309	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
51	00309.00	60	GT AUX EQUIPMENT& INFRASTRUCTU	RAMP SCG - CFF - 5 Physical Security	Chiapa, R.	2,370	2,240	2,113	309	309	Capital	Capital	N	Capital	0.00%	-	Capital	-	60
52	00309.00	60	GT AUX EQUIPMENT& INFRASTRUCTU	RAMP M7, Workplace Violence Prevention Program Enhanceme	Chiapa, R.	87	82	77	309	309	Capital	Capital	N	Capital	0.00%	-	Capital	-	60
521	00756.00	220	RAMP - CLICK Modernization Phase II	RAMP BC21016 - CLICK Modernization Phase II Labor (Same R	Exon, W.	1,540	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
522	00756.00	220	RAMP - CLICK Modernization Phase II	RAMP BC21016 - CLICK Modernization Phase II NL Services (Se	Exon, W.	1,177	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
527	00756.00	220	Foundations Analytics Service	89070 - Foundations Analytics Service Labor	Exon, W.	555	573	532	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
528	00756.00	220	Foundations Analytics Service	89070 - Foundations Analytics Service NL Services	Exon, W.	5,429	4,188	2,976	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
529	00756.00	220	RAMP - Situational Awareness Dashboar	RAMP BC21068 - Situational Awareness Dashboards 2022-2023	Exon, W.	1,151	2,378	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
532	00756.00	220	Supplier Risk Management (SRM)	BC21089 - SRM (Supplier Risk Management) Labor	Exon, W.	-	354	109	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
533	00756.00	220	Supplier Risk Management (SRM)	BC21089 - SRM (Supplier Risk Management) NL Services	Exon, W.	-	844	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
534	00756.00	220	Supplier Risk Management (SRM)	BC21089 - SRM (Supplier Risk Management) SaaS Subscriptior	Exon, W.	-	1,255	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
538	00756.00	220	RAMP - Digital Integration	RAMP 89076 - Digital Integration Labor (Same RAMP item as 00	Exon, W.	237	181	197	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
539	00756.00	220	RAMP - Digital Integration	RAMP 89076 - Digital Integration NL Services (Same RAMP item	Exon, W.	2,096	1,387	1,510	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
540	00756.00	220	RAMP - Digital Integration	RAMP 89076 - Digital Integration SaaS Subscription (Same RAM	Exon, W.	349	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
542	00786.00	220	Digital Process Automation	89075 - Digital Process Automation Labor	Exon, W.	286	192	178	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
546	00786.00	220	RAMP - Decision Analytics and Automati	RAMP BC21066 - Decision Analytics and Automation Labor (San	Exon, W.	305	343	319	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
547	00786.00	220	RAMP - Decision Analytics and Automati	RAMP BC21066 - Decision Analytics and Automation NL Service	Exon, W.	3,179	3,215	2,429	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
55	00335.00	70	GT COMPRESSOR STATIONS ADDITIO	RAMP Blythe Compressor Station Modernization - Plant 2	Chiapa, R.	36,817	-	-	335	335	Test	Test	Y	Non-Linear B	17.83%	-	Non-Linear Base B	-	70
556	00786.00	220	RAMP - Records and Document Manage	RAMP BC21167 - (RDMS): ProCore RDMS Integration Labor (S	Exon, W.	55	-	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
557	00786.00	220	RAMP - Records and Document Manage	RAMP BC21167 - (RDMS): ProCore RDMS Integration NL Serv	Exon, W.	916	-	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
56	00335.00	70	GT COMPRESSOR STATIONS ADDITIO	RAMP Blythe Compressor Station Modernization - Plant 4 Close	Chiapa, R.	12,110	452	-	335	335	Test	Test	Y	Non-Linear B	17.83%	-	Non-Linear Base B	-	70
563	00786.00	220	CQMX Replacement	BC22004 - CQMX Replacement NL Services	Exon, W.	385	127	118	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
564	00786.00	220	CQMX Replacement	BC22004 - CQMX Replacement SW Purchase	Exon, W.	293	-	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
567	01006.00	100	Field Capital Support	[RAMP] Company Crew & Contractor Inspections on O&M & Cap	Aguirre, M.	-	-	-	006	903	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
568	01006.00	100	Field Capital Support	[RAMP] Company Excavator Training (MP)	Aguirre, M.	-	-	-	006	903	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
569	01006.00	100	Field Capital Support	[RAMP] Company Excavator Training (HP)	Aguirre, M.	-	-	-	006	903	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
57	00343.00	190	Aviation Services	Aviation Services	Martinez, M.	-	95	549	343	343	Test	Test	Y	Linear Base E	98.93%	543	Linear Base Busine	549	190
570	01006.00	100	Field Capital Support	[RAMP] Locate & Mark Training (MP)	Aguirre, M.	-	-	-	006	903	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
571	01006.00	100	Field Capital Support	[RAMP] Locate & Mark Training (HP)	Aguirre, M.	-	-	-	006	903	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
572	01006.00	100	Field Capital Support	[RAMP] Locate & Mark Annual Refresher Training and Competer	Aguirre, M.	-	-	-	006	903	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
573	01006.00	100	Field Capital Support	[RAMP] Locate & Mark Annual Refresher Training and Competer	Aguirre, M.	-	-	-	006	903	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
574	01006.00	100	Field Capital Support	Funding for a broad range of services to support Gas Distribution	Aguirre, M.	-	-	-	006	903	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
575	01002.00	70	Supervision and Engineering Overhead F	Supervision and Engineering Overhead Pool	Martinez, M.	-	-	-	002	908	Test	Test	Y	Linear Base E	98.93%	-	Linear Base Busine	-	70
576	00151.00	100	New Business Trench Reimbursement	Customers who provide their own trench receive reimbursement	Aguirre, M.	1,771	1,514	580	151	151	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
577	00756.00	220	DIMP Data Management - IT	007560 - RAMP - DIMP - Data Management (DREAMS)	Kitson, A.	5,617	5,804	5,400	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
578	00756.00	220	DIMP Data Management - IT	007560 - RAMP - DIMP - Data Management (GIPP)	Kitson, A.	434	446	408	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
579	00312.00	70	TIMP	P03120 - RAMP - Integrity Assessments and Remediation (HCA	Kitson, A.	114,846	103,656	121,372	312	312	Test	Test	Y	TIMP	75.26%	91,347	TIMP	121,372	70
58	00370.00	70	FIMP - Transmission	003700 - RAMP - Facility Integrity Management Program (FIMP)	Kitson, A.	-	-	-	370	370	Test	Test	Y	Linear Base E	98.93%	-	Linear Base Busine	-	70
580	00312.00	70	TIMP	P03120 - RAMP - Integrity Assessments and Remediation - L235	Kitson, A.	-	16,015	30,094	312	312	Test	Test	Y	TIMP	75.26%	22,649	TIMP	30,094	70
581	00756.00	220	TIMP Data Management - IT	P0756A - RAMP - TIMP - Data Management	Kitson, A.	8,515	8,658	7,168	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
582	00756.00	220	TIMP Data Management - IT	P0756A - RAMP - TIMP - Data Management - EAM Data Build	Kitson, A.	4,979	5,142	4,778	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
583	00367.00	70	Gas Safety Enhancement Programs	X03670 - RAMP - Gas Transmission Safety Rule (GTSR) - MAOP	Kitson, A.	6,004	24,413	76,747	367	367	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
584	00367.00	70	Gas Safety Enhancement Programs	X03670 - RAMP - Gas Transmission Safety Rule (GTSR) Part 2	Kitson, A.	-	4,910	5,716	367	367	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
585	00367.00	70	Gas Safety Enhancement Programs	X03670 - RAMP - PHMSA Valve Rule	Kitson, A.	-	11,845	8,245	367	367	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
59	00405.00	70	GOCC (Gas Ops Control Center) Transm	00405.000 - CCM Transmission RAMP C37	Chiapa, R.	2,582	2,516	2,323	405	405	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
6	00164.00	100	Regulators	Gas regulators purchased for new business installations and repl	Aguirre, M.	8,725	8,364	9,712	164	164	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
61	00411.00	40	GAS STOR Comp Sta Add/Rpls	RAMP STORAGE COMPRESSOR STATION ADD/REPLACEME	Bittleston, L.	7,330	6,456	3,807	411	411	Test	Test	Y	Non-Linear B	17.83%	679	Non-Linear Base B	3,807	40
62	00411.00	40	GAS STOR Comp Sta Add/Rpls	RAMP STORAGE COMPRESSOR STATION ADD/REPLACEME	Bittleston, L.	2,891	2,091	2,001	411	411	Test	Test	Y	Non-Linear B	17.83%	357	Non-Linear Base B	2,001	40
63	00411.00	40	GAS STOR Comp Sta Add/Rpls	RAMP STORAGE COMPRESSOR STATION ADD/REPLACEME	Bittleston, L.	1,439	3,528	1,196	411	411	Test	Test	Y	Non-Linear B	17.83%	213	Non-Linear Base B	1,196	40
64	00411.00	40	GAS STOR Comp Sta Add/Rpls	RAMP STORAGE COMPRESSOR STATION ADD/REPLACEME	Bittleston, L.	2,332	1,879	506	411	411	Test	Test	Y	Non-Linear B	17.83%	90	Non-Linear Base B	506	40

65	00411.00	40	GAS STOR Comp Sta Add/Rpls	RAMP STORAGE COMPRESSOR STATION ADD/REPLACEME	Bittleston, L.	4,572	3,925	8,766	411	411	Test	Test	Y	Non-Linear B	17.83%	1,563	Non-Linear Base B	8,766	40
66	00412.00	40	GAS STOR Wells	RAMP Well Replacement	Bittleston, L.	54,506	24,083	15,575	412	412	Test	Test	Y	Non-Linear B	17.83%	2,777	Non-Linear Base B	15,575	40
67	00412.00	40	GAS STOR Wells	RAMP Abandonment of storage well	Bittleston, L.	0	(0)	-	412	412	Test	Test	Y	Non-Linear B	17.83%	-	Non-Linear Base B	-	40
68	00412.00	40	GAS STOR Wells	RAMP Workover	Bittleston, L.	9,342	1,639	7,867	412	412	Test	Test	Y	Non-Linear B	17.83%	1,403	Non-Linear Base B	7,867	40
69	00413.00	40	GAS STOR Pipelines	Storage Pipelines	Bittleston, L.	1,413	1,636	4,609	413	413	Test	Test	Y	Non-Linear B	17.83%	822	Non-Linear Base B	4,609	40
7	00173.00	100	Cathodic Protection (CP) Capital	[RAMP] Capital expenditures associated with the installation of ca	Aguirre, M.	11,054	11,169	10,866	173	173	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
70	00413.00	40	GAS STOR Pipelines	Storage Pipelines	Bittleston, L.	6,686	1,453	1,068	413	413	Test	Test	Y	Non-Linear B	17.83%	190	Non-Linear Base B	1,068	40
71	00413.00	40	GAS STOR Pipelines	Storage Pipelines	Bittleston, L.	1,265	162	819	413	413	Test	Test	Y	Non-Linear B	17.83%	146	Non-Linear Base B	819	40
72	00413.00	40	GAS STOR Pipelines	Storage Pipeline	Bittleston, L.	1,920	1,231	984	413	413	Test	Test	Y	Non-Linear B	17.83%	176	Non-Linear Base B	984	40
73	00413.00	40	GAS STOR Pipelines	Storage Pipeline	Bittleston, L.	1,916	3,868	3,784	413	413	Test	Test	Y	Non-Linear B	17.83%	675	Non-Linear Base B	3,784	40
74	00413.00	40	GAS STOR Pipelines	Storage Pipeline Laterals	Bittleston, L.	17,599	17,282	16,534	413	413	Test	Test	Y	Non-Linear B	17.83%	2,948	Non-Linear Base B	16,534	40
75	00414.00	40	GAS STOR Purifi Equip	RAMP Storage Purification Equipment	Bittleston, L.	4,612	720	91	414	414	Test	Test	Y	Non-Linear B	17.83%	16	Non-Linear Base B	91	40
76	00414.00	40	GAS STOR Purifi Equip	RAMP Storage Purification Equipment (Same RAMP item as 004	Bittleston, L.	408	114	109	414	414	Test	Test	Y	Non-Linear B	17.83%	19	Non-Linear Base B	109	40
77	00414.00	40	GAS STOR Purifi Equip	RAMP Storage Purification Equipment (Same RAMP item as 004	Bittleston, L.	1,983	700	28	414	414	Test	Test	Y	Non-Linear B	17.83%	5	Non-Linear Base B	28	40
78	00414.00	40	GAS STOR Purifi Equip	RAMP Storage Purification Equipment (Same RAMP item as 004	Bittleston, L.	5,664	3,500	2,384	414	414	Test	Test	Y	Non-Linear B	17.83%	425	Non-Linear Base B	2,384	40
79	00414.00	40	GAS STOR Purifi Equip	RAMP Storage Purification equipment (Same RAMP item as 004	Bittleston, L.	96	3,548	9,001	414	414	Test	Test	Y	Non-Linear B	17.83%	1,605	Non-Linear Base B	9,001	40
8	00173.00	100	Cathodic Protection (CP) Capital	[RAMP] Installation and replacement of Remote Monitoring Units	Aguirre, M.	789	-	-	173	173	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
80	00419.00	30	GAS STOR Aux Equip & Infrastr	STORAGE AUX. EQUIPMENT & INFRASTRUCTURE - Aliso Car	Bittleston, L.	18,142	13,386	8,563	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	30
81	00419.00	30	GAS STOR Aux Equip & Infrastr	STORAGE AUX EQUIPMENT & INFRASTRUCTURE - Honor Ra	Bittleston, L.	9,220	5,272	3,501	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	30
82	00419.00	30	GAS STOR Aux Equip & Infrastr	STORAGE AUX EQUIPMENT & INFRASTRUCTURE - PDR	Bittleston, L.	6,727	4,164	1,996	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	30
83	00419.00	30	GAS STOR Aux Equip & Infrastr	STORAGE AUX EQUIPMENT & INFRASTRUCTURE - LG	Bittleston, L.	6,940	8,397	1,009	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	30
84	00419.00	40	GAS STOR Aux Equip & Infrastr	Storage Aux Equipment - All Storage Fields	Bittleston, L.	2,838	2,937	14,746	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	40
85	00419.00	40	GAS STOR Aux Equip & Infrastr	AC RECLAIM Lean Burn	Bittleston, L.	5,472	10,973	3,350	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	40
86	00419.00	40	GAS STOR Aux Equip & Infrastr	AC RECLAIM Rich Burn	Bittleston, L.	3,308	2,479	-	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	40
87	00419.00	40	GAS STOR Aux Equip & Infrastr	HR RECLAIM	Bittleston, L.	5,307	966	-	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	40
88	00419.00	40	GAS STOR Aux Equip & Infrastr	PDR RECLAIM	Bittleston, L.	13,838	12,810	2,616	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	40
89	00419.00	40	GAS STOR Aux Equip & Infrastr	AC P30 Isolation Valve Replacement	Bittleston, L.	2,381	-	-	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	40
9	00181.00	100	Electronic Pressure Monitors (EPM)	[RAMP] Electronic Pressure Monitors (EPMs) used by SoCalGas	Aguirre, M.	461	465	453	181	181	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
90	00441.00	40	SIMP	00441A - RAMP - SIMP - Integrity Demonstration, Verification, M	Kitson, A.	52,838	44,410	23,902	441	441	Test	Test	Y	SIMP	60.64%	14,494	SIMP	23,902	40
91	00441.00	40	SIMP	00441A - RAMP - SIMP - Well Abandonment and Replacement	Kitson, A.	-	0	(0)	441	441	Test	Test	Y	SIMP	60.64%	(0)	SIMP	(0)	40
92	00460.00	40	FIMP- Storage	*004600 - RAMP - Facility Integrity Management Program (FIMP	Kitson, A.	-	-	-	460	460	Capital	Capital	N	Capital	0.00%	-	Capital	-	40
53	00335.0	70	RAMP Ventura Compressor Modernizati	RAMP Ventura Compressor Modernazation - Principal Project	Chiapa, R.	-	-	-	335	335	Test	Test	Y	Non-Linear B	17.83%	-	Non-Linear Base B	-	70
60	00411.0	40	HR Comp. Modernization Project	HR Comp. Modernization Project	Bittleston, L.	-	-	-	411	411	Test	Test	Y	Non-Linear B	17.83%	-	Non-Linear Base B	-	40
139	00571.0	70	Valves	Valves	Kostelnik, W.	-	-	-	571	571	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
94	00512.0	70	PSEP-L225-P2A-North (P2A Capital Port	PSEP-L225-P2A-North (P2A Capital Portion of Hydrotest) (Same	Kostelnik, W.	-	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
93	00512.0	70	RAMP PSEP-SL38-539-P2A Replaceme	RAMP PSEP-SL38-539-P2A Replacement (Same RAMP Item as	Kostelnik, W.	1,239	1,078	26,179	512	512	Test	Test	Y	PSEP	70.38%	18,425	PSEP	26,179	70
95	00512.0	70	RAMP PSEP-L85-P1B-Lake Stn to Grapv	RAMP PSEP-L85-P1B-Lake Stn to Grapevine Rd (P1B Replacen	Kostelnik, W.	3,894	2,644	11,172	512	512	Test	Test	Y	PSEP	70.38%	7,863	PSEP	11,172	70
96	00512.0	70	RAMP PSEP-SL38-362-P2-01 (P2A Cap	RAMP PSEP-SL38-362-P2-01 (P2A Capital Portion of Hydrotest)	Kostelnik, W.	-	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
97	00512.0	70	RAMP PSEP-SL38-952-P2A Test (P2A C	RAMP PSEP-SL38-952-P2A Test (P2A Capital Portion of Hydrot	Kostelnik, W.	-	991	916	512	512	Test	Test	Y	PSEP	70.38%	644	PSEP	916	70
98	00512.0	70	RAMP PSEP-L235E-P2-01 Test (P2A Ca	RAMP PSEP-L235E-P2-01 Test (P2A Capital Portion of Hydrotes	Kostelnik, W.	236	187	172	512	512	Test	Test	Y	PSEP	70.38%	121	PSEP	172	70
99	00512.0	70	RAMP PSEP-L235E-P2-02 Test (P2A Ca	RAMP PSEP-L235E-P2-02 Test (P2A Capital Portion of Hydrotes	Kostelnik, W.	383	259	239	512	512	Test	Test	Y	PSEP	70.38%	168	PSEP	239	70
100	00512.0	70	RAMP PSEP-L4000E-P2A (P2A Capital I	RAMP PSEP-L4000E-P2A (P2A Capital Portion of Hydrotest) (Sa	Kostelnik, W.	634	201	186	512	512	Test	Test	Y	PSEP	70.38%	131	PSEP	186	70
101	00512.0	70	RAMP PSEP-L225-P2A-South (P2A Cap	RAMP PSEP-L225-P2A-South (P2A Capital Portion of Hydrotest)	Kostelnik, W.	-	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
102	00512.0	70	RAMP PSEP-SL44-306-P1B (P1B Repla	RAMP PSEP-SL44-306-P1B (P1B Replacement) (Same RAMP I	Kostelnik, W.	-	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
54	00335.0	70	RAMP Ventura Compressor Ststion Mod	RAMP Ventura Compressor Ststion Modernization - ARE (Same	Chiapa, R.	-	-	-	335	335	Test	Test	Y	Non-Linear B	17.83%	-	Non-Linear Base B	-	70
586	00800.0	230	Customer Service - CIS Replacement	Customer Service - CIS Replacement	Goldman, E.	-	-	-	800	800	Capital	Capital	N	Capital	0.00%	-	Capital	-	230
104	00512.0	70	RAMP PSEP P2A Station Piping (P2A R	RAMP PSEP P2A Station Piping (P2A Replacement) (Same RA	Kostelnik, W.	-	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
105	00512.0	70	P2A Uninitiated Projects Tests (P2A Cap	P2A Uninitiated Projects Tests (P2A Capital Portion of Hydrotest)	Kostelnik, W.	-	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
103	00512.0	70	RAMP PSEP-L406-P2-01 (P2A Capital P	RAMP PSEP-L406-P2-01 (P2A Capital Portion of Hydrotest) (Sar	Kostelnik, W.	118	72	66	512	512	Test	Test	Y	PSEP	70.38%	47	PSEP	66	70
144	00653.0	120	Logistics Warehouse	Logistics Warehouse	Guy, B.	-	-	-	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	120
106	00512.0	70	RAMP PSEP-L257-P2-01 Test (P2A Cap	RAMP PSEP-L257-P2-01 Test (P2A Capital Portion of Hydrotest)	Kostelnik, W.	-	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
107	00512.0	70	RAMP PSEP-P2A Uninitiated Replaceme	RAMP PSEP-P2A Uninitiated Replacements (P2A Replacements	Kostelnik, W.	-	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
108	00512.0	70	RAMP PSEP-L1004-P2-01 Test (Capital	RAMP PSEP-L1004-P2-01 Test (Capital Portion of Hydrotest) (Sa	Kostelnik, W.	-	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
109	00512.0	70	RAMP PSEP-L404-P2A Test (Capital Por	RAMP PSEP-L404-P2A Test (Capital Portion of Hydrotest) (Sam	Kostelnik, W.	-	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
162	00721.00	220	RAMP - Project and Portfolio Manageme	RAMP BC21147 - Project & Portfolio Mgmt System - Const - Pha	Exon, W.	821	1,553	824	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
163	00721.00	220	RAMP - Project and Portfolio Manageme	RAMP BC21147 - Project & Portfolio Mgmt System - Const - Pha	Exon, W.	1,568	4,377	3,544	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
164	00721.00	220	RAMP - Project and Portfolio Manageme	RAMP BC21151 - Project & Portfolio Mgmt System - Storage NL	Exon, W.	-	-	2,008	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
165	00721.00	220	RAMP - Project and Portfolio Manageme	RAMP BC21152 - Project & Portfolio Mgmt System - Transmissio	Exon, W.	-	-	2,244	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
166	00721.00	200	RAMP - Application Monitoring Refresh	RAMP 89016 - Application Monitoring Refresh Labor	Exon, W.	169	-	1,220	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
167	00721.00	200	RAMP - Application Monitoring Refresh	RAMP 89016 - Application Monitoring Refresh NL Services (Sam	Exon, W.	2,771	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
168	00721.00	200	RAMP - Application Monitoring Refresh	RAMP 89016 - Application Monitoring Refresh HW Purchase (Sa	Exon, W.	59	-	5,735	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
169	00721.00	200	RAMP - Application Monitoring Refresh	RAMP 89016 - Application Monitoring Refresh HW Maintenance	Exon, W.	8	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
170	00721.00	200	RAMP - Compute Capacity Expansion 20	RAMP BC21191 - Compute Capacity Expansion 2023 Labor (Sar	Exon, W.	-	120	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
171	00721.00	200	RAMP - Compute Capacity Expansion 20	RAMP BC21191 - Compute Capacity Expansion 2023 NL Service	Exon, W.	-	414	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
172	00721.00	200	RAMP - Compute Capacity Expansion 20	RAMP BC21191 - Compute Capacity Expansion 2023 HW Purch	Exon, W.	-	3,117	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
173	00721.00	220	RAMP - Compute Capacity Expansion 20	RAMP BC21191 - Compute Capacity Expansion 2023 SW Purch	Exon, W.	-	2,624	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
174	00721.00	200	RAMP - Compute Capacity Expansion 20	RAMP BC21191 - Compute Capacity Expansion 2023 HW Maint	Exon, W.	-	1,132	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
175	00721.00	220	RAMP - Compute Capacity Expansion 20	RAMP BC21191 - Compute Capacity Expansion 2023 SW Maint	Exon, W.	-	393	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
176	00721.00	150	RAMP - Network Infrastructure Extension	RAMP 85678 - Network Infrastructure Extension NL Services (Sa	Exon, W.	539	280	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
177	00721.00	150	RAMP - Network Infrastructure Extension	RAMP 85678 - Network Infrastructure Extension HW Purchase (S	Exon, W.	1,348	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
178	00721.00	220	RAMP - Network Infrastructure Extension	RAMP 85678 - Network Infrastructure Extension SW Purchase (S	Exon, W.	2,416	3,201	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
179	00721.00	150	RAMP - Network Infrastructure Extension	RAMP 85678 - Network Infrastructure Extension HW Maintenanc	Exon, W.	-	1,258	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
180	00721.00	220	RAMP - Network Infrastructure Extension	RAMP 85678 - Network Infrastructure Extension SW Maintenanc	Exon, W.	329	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
181	00721.00	200	Enterprise Radio Media Workstation Rep	BC21113 - Enterprise Radio Media Workstation Replacement La	Exon, W.	281	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
182	00721.00	200	Enterprise Radio Media Workstation Rep	BC21113 - Enterprise Radio Media Workstation Replacement NI	Exon, W.	408	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
183	00721.00	200	Enterprise Radio Media Workstation Rep	BC21113 - Enterprise Radio Media Workstation Replacement HI	Exon, W.	1,055	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
184	00721.00	220	RAMP - Identity and Access Manageme	RAMP BC21180 - IAM Cloud (P) Labor	Exon, W.	285	697	1,029	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
185	00721.00	220	RAMP - Identity and Access Manageme	RAMP BC21180 - IAM Cloud (P) NL Services (Same RAMP item	Exon, W.	2,031	3,601	2,008	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
186	00721.00	220	RAMP - Identity and Access Manageme	RAMP BC21180 - IAM Cloud (P) SaaS Subscription (Same RAM	Exon, W.	-	572	1,181	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
187	00721.00	220	Enterprise Voice System Refresh	89045 - Enterprise Voice System Refresh Labor	Exon, W.	89	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
188	00721.00	220	Enterprise Voice System Refresh	89045 - Enterprise Voice System Refresh NL Services	Exon, W.	758	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
189	00721.00	160	Enterprise Voice System Refresh	89045 - Enterprise Voice System Refresh HW Purchase	Exon, W.	501	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	160
190	00721.00	220	Enterprise Voice System Refresh	89045 - Enterprise Voice System Refresh SW Purchase	Exon, W.	2,520	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
191	00721.00	220	Enterprise Voice System Refresh	89045 - Enterprise Voice System Refresh SaaS Subscription	Exon, W.	-	812	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
192	00721.00	160	Enterprise Voice System Refresh	89045 - Enterprise Voice System Refresh HW Maintenance	Exon, W.	-	117	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	160
193	00721.00	220	Enterprise Voice System Refresh	89045 - Enterprise Voice System Refresh SW Maintenance	Exon, W.	842	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
195	00721.00	220	RAMP - Cloud Foundation	RAMP BC22006 - Cloud Foundation Labor	Exon, W.	668	697	721	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
196	00721.00	220	RAMP - Cloud Foundation	RAMP BC22006 - Cloud Foundation NL Services (Same RAMP i	Exon, W.	5,655	5,888	6,084	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
197	00721.00	220	RAMP - Compute Capacity Bulk Buy	RAMP 89033 - Compute Capacity Bulk Buy Labor	Exon, W.	31	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220

198	00721.00	220	RAMP - Compute Capacity Bulk Buy	RAMP 89033 - Compute Capacity Bulk Buy NL Services (Same I	Exon, W.	38	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
199	00721.00	220	RAMP - Backup and Recovery Capacity I	RAMP BC20175 - Backup and Recovery Capacity Expansion 202	Exon, W.	47	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
200	00721.00	220	RAMP - Backup and Recovery Capacity I	RAMP BC20175 - Backup and Recovery Capacity Expansion 202	Exon, W.	1,061	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
201	00721.00	200	RAMP - Backup and Recovery Capacity I	RAMP BC20175 - Backup and Recovery Capacity Expansion 202	Exon, W.	108	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
202	00721.00	220	RAMP - Backup and Recovery Capacity I	RAMP BC20175 - Backup and Recovery Capacity Expansion 202	Exon, W.	69	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
203	00721.00	220	RAMP - Recovery Vault Expansion 2023	RAMP BC20176 - Recovery Vault Expansion 2023 Labor (Same	Exon, W.	-	49	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
204	00721.00	220	RAMP - Recovery Vault Expansion 2023	RAMP BC20176 - Recovery Vault Expansion 2023 NL Services (	Exon, W.	-	1,045	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
205	00721.00	220	RAMP - Recovery Vault Expansion 2023	RAMP BC20176 - Recovery Vault Expansion 2023 SaaS Subscri	Exon, W.	-	11	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
206	00721.00	200	RAMP - Recovery Vault Expansion 2023	RAMP BC20176 - Recovery Vault Expansion 2023 HW Maintena	Exon, W.	-	126	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
207	00721.00	220	RAMP - Recovery Vault Expansion 2023	RAMP BC20176 - Recovery Vault Expansion 2023 SW Maintena	Exon, W.	-	72	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
214	00721.00	200	RAMP - Network Attached Storage Cybe	RAMP BC21077 - NAS Cyber Vault Capacity Expansion 2023 La	Exon, W.	-	58	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
215	00721.00	200	RAMP - Network Attached Storage Cybe	RAMP BC21077 - NAS Cyber Vault Capacity Expansion 2023 NL	Exon, W.	-	82	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
216	00721.00	200	RAMP - Network Attached Storage Cybe	RAMP BC21077 - NAS Cyber Vault Capacity Expansion 2023 HW	Exon, W.	-	147	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
217	00721.00	220	RAMP - Network Attached Storage Cybe	RAMP BC21077 - NAS Cyber Vault Capacity Expansion 2023 SV	Exon, W.	-	96	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
218	00721.00	200	RAMP - Network Attached Storage Cybe	RAMP BC21077-NAS Cyber Vault Capacity Expansion 2023 Saa	Exon, W.	-	8	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
219	00721.00	200	RAMP - Network Attached Storage Cybe	RAMP BC21077 - NAS Cyber Vault Capacity Expansion 2023 HV	Exon, W.	-	21	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
220	00721.00	220	RAMP - Network Attached Storage Cybe	RAMP BC21077 - NAS Cyber Vault Capacity Expansion 2023 SV	Exon, W.	-	14	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
221	00721.00	220	RAMP - Compute Capacity Expansion 20	RAMP BC21078 - Compute Capacity Expansion 2022 Labor (Sar	Exon, W.	-	42	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
222	00721.00	220	RAMP - Compute Capacity Expansion 20	RAMP BC21078 - Compute Capacity Expansion 2022 NL Service	Exon, W.	-	3,935	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
223	00721.00	200	RAMP - Compute Database Hardware C	RAMP BC21079 - Compute Db Hdw Cpty Exp & Infra Demand M	Exon, W.	188	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
224	00721.00	200	RAMP - Compute Database Hardware C	RAMP BC21079- Compute Db Hdw Cpty Exp & Infra Demand Mc	Exon, W.	1,333	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
225	00721.00	200	RAMP - Compute Database Hardware C	RAMP BC21079-Compute Db Hdw Cpty Exp & Infra Demand Mg	Exon, W.	1,146	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
226	00721.00	220	RAMP - Compute Database Hardware C	RAMP BC21079-Compute Db Hdw Cpty Exp & Infra Demand Mg	Exon, W.	489	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
227	00721.00	200	RAMP - Compute Database Hardware C	RAMP BC21079-Compute Db Hdw Cpty Exp & Infra Demand Mg	Exon, W.	90	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
228	00721.00	220	RAMP - Compute Database Hardware C	RAMP BC21079-Compute Db Hdw Cpty Exp & Infra Demand Mg	Exon, W.	760	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
229	00721.00	200	Mobile Phone Refresh 2022	BC21098 - Mobile Phone Refresh - 2022 Labor	Exon, W.	1,130	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
230	00721.00	200	Mobile Phone Refresh 2022	BC21098 - Mobile Phone Refresh - 2022 NL Services	Exon, W.	943	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
231	00721.00	200	Mobile Phone Refresh 2022	BC21098 - Mobile Phone Refresh - 2022 HW Purchase	Exon, W.	6,065	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
232	00721.00	200	Mobile Phone Refresh 2022	BC21098 - Mobile Phone Refresh - 2022 HW Maintenance	Exon, W.	809	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
233	00721.00	220	RAMP - Infrastructure Monitoring Implem	RAMP BC21101 - Infrastructure Monitoring Implementation Labo	Exon, W.	931	1,362	359	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
234	00721.00	220	RAMP - Infrastructure Monitoring Implem	RAMP BC21101 - Infrastructure Monitoring Implementation NL S	Exon, W.	1,008	1,569	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
235	00721.00	220	RAMP - Infrastructure Monitoring Implem	RAMP BC21101 - Infrastructure Monitoring Implementation SW I	Exon, W.	329	686	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
236	00721.00	220	RAMP - Infrastructure Monitoring Implem	RAMP BC21101 -Infrastructure Monitoring Implementation SW M	Exon, W.	148	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
237	00721.00	200	RAMP - Backup and Recovery Hardware	RAMP BC21116 - Backup and Recovery Hardware Refresh 2023	Exon, W.	-	148	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
238	00721.00	200	RAMP - Backup and Recovery Hardware	RAMP BC21116 - Backup and Recovery Hardware Refresh 2023	Exon, W.	-	503	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
239	00721.00	200	RAMP - Backup and Recovery Hardware	RAMP BC21116 - Backup and Recovery Hardware Refresh 2023	Exon, W.	-	2,257	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
240	00721.00	200	RAMP - Backup and Recovery Hardware	RAMP BC21116 -Backup and Recovery Hardware Refresh 2023	Exon, W.	-	398	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
241	00721.00	200	RAMP - Recovery Vault Expansion 2024	RAMP BC21118 - Recovery Vault Expansion 2024 Labor (Same	Exon, W.	-	-	73	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
242	00721.00	200	RAMP - Recovery Vault Expansion 2024	RAMP BC21118 - Recovery Vault Expansion 2024 NL Services (	Exon, W.	-	-	92	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
243	00721.00	200	RAMP - Recovery Vault Expansion 2024	RAMP BC21118 - Recovery Vault Expansion 2024 HW Purchase	Exon, W.	-	-	731	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
244	00721.00	220	RAMP - Recovery Vault Expansion 2024	RAMP BC21118 - Recovery Vault Expansion 2024 SW Purchase	Exon, W.	-	-	402	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
245	00721.00	220	RAMP - Recovery Vault Expansion 2024	RAMP BC21118 - Recovery Vault Expansion 2024 SaaS Subscri	Exon, W.	-	-	12	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
246	00721.00	200	RAMP - Recovery Vault Expansion 2024	RAMP BC21118 - Recovery Vault Expansion 2024 HW Maintena	Exon, W.	-	-	129	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
247	00721.00	220	RAMP - Recovery Vault Expansion 2024	RAMP BC21118 - Recovery Vault Expansion 2024 SW Maintena	Exon, W.	-	-	74	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
248	00721.00	220	RAMP - Network Attached Storage Cybe	RAMP BC21119 - NAS Cyber Vault Capacity Expansion 2024 La	Exon, W.	-	-	31	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
249	00721.00	220	RAMP - Network Attached Storage Cybe	RAMP BC21119 - NAS Cyber Vault Capacity Expansion 2024 NL	Exon, W.	-	-	76	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
250	00721.00	200	RAMP - Network Attached Storage Cybe	RAMP BC21119 - NAS Cyber Vault Capacity Expansion 2024 HV	Exon, W.	-	-	143	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
251	00721.00	220	RAMP - Network Attached Storage Cybe	RAMP BC21119 - NAS Cyber Vault Capacity Expansion 2024 SV	Exon, W.	-	-	95	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
252	00721.00	220	RAMP - Network Attached Storage Cybe	RAMP BC21119-NAS Cyber Vault Capacity Expansion 2024 Saa	Exon, W.	-	-	7	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
253	00721.00	200	RAMP - Network Attached Storage Cybe	RAMP BC21119 - NAS Cyber Vault Capacity Expansion 2024 HV	Exon, W.	-	-	22	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
254	00721.00	220	RAMP - Network Attached Storage Cybe	RAMP BC21119 - NAS Cyber Vault Capacity Expansion 2024 SV	Exon, W.	-	-	14	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
255	00721.00	200	RAMP - Compute Database Hardware C	RAMP BC21120 - Compute Database Hardware Capacity Expan	Exon, W.	-	142	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
256	00721.00	200	RAMP - Compute Database Hardware C	RAMP BC21120 - Compute Database Hardware Capacity Exp 20	Exon, W.	-	323	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
257	00721.00	200	RAMP - Compute Database Hardware C	RAMP BC21120 - Compute Database Hardware Capacity Exp 20	Exon, W.	-	1,188	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
258	00721.00	220	RAMP - Compute Database Hardware C	RAMP BC21120 - Compute Database Hardware Capacity Exp 20	Exon, W.	-	972	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
259	00721.00	200	RAMP - Compute Database Hardware C	RAMP BC21120 - Compute Database Hardware Capacity Exp 20	Exon, W.	-	179	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
260	00721.00	200	RAMP - Compute Infrastructure Refresh	RAMP BC21121 - Compute Infrastructure Refresh 2024 Labor (S	Exon, W.	-	-	651	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
261	00721.00	200	RAMP - Compute Infrastructure Refresh	RAMP BC21121 - Compute Infrastructure Refresh 2024 NL Serv	Exon, W.	-	-	1,359	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
262	00721.00	200	RAMP - Compute Infrastructure Refresh	RAMP BC21121 - Compute Infrastructure Refresh 2024 HW Pur	Exon, W.	-	-	4,571	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
263	00721.00	220	RAMP - Compute Infrastructure Refresh	RAMP BC21121 - Compute Infrastructure Refresh 2024 SW Pur	Exon, W.	-	-	47	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
264	00721.00	200	RAMP - Compute Infrastructure Refresh	RAMP BC21121 - Compute Infrastructure Refresh 2024 HW Mai	Exon, W.	-	-	5,377	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
265	00721.00	220	RAMP - Compute Infrastructure Refresh	RAMP BC21121 - Compute Infrastructure Refresh 2024 SW Mai	Exon, W.	-	-	177	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
266	00721.00	220	RAMP - Electronic Leak Survey - Pipelin	RAMP BC21132 - Electronic Leak Survey - Pipeline Patrol Labor	Exon, W.	-	-	411	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
267	00721.00	220	RAMP - Electronic Leak Survey - Pipelin	RAMP BC21132 - Electronic Leak Survey - Pipeline Patrol NL Se	Exon, W.	-	-	1,063	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
268	00721.00	220	RAMP - Electronic Leak Survey - Pipelin	RAMP BC21132 - Electronic Leak Survey - Pipeline Patrol SW P	Exon, W.	-	-	118	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
269	00721.00	220	RAMP - Electronic Leak Survey - Pipelin	RAMP BC21132 - Electronic Leak Survey - Pipeline Patrol SW M	Exon, W.	-	-	18	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
270	00721.00	220	RAMP - GIS Portal and Mobility Enhance	RAMP BC21133 - GIS, Portal and Mobility Enhancements Labor	Exon, W.	1,258	1,433	1,482	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
271	00721.00	220	RAMP - GIS Portal and Mobility Enhance	RAMP BC21133 - GIS, Portal and Mobility Enhancements NL Se	Exon, W.	1,683	2,973	1,536	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
272	00721.00	200	RAMP - GIS Portal and Mobility Enhance	RAMP BC21133 - GIS, Portal and Mobility Enhancements HW Pu	Exon, W.	34	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
273	00721.00	220	RAMP - GIS Portal and Mobility Enhance	RAMP BC21133 - GIS, Portal and Mobility Enhancements SW Pu	Exon, W.	275	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
274	00721.00	220	RAMP - Electronic Leak Survey - Transm	RAMP BC21135-Electronic Leak Survey - Transmission Survey/F	Exon, W.	-	-	206	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
275	00721.00	220	RAMP - Electronic Leak Survey - Transm	RAMP BC21135 -Electronic Leak Survey - Trans Survey/Patrol N	Exon, W.	-	-	354	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
276	00721.00	200	RAMP - Upgrade Legacy Environment St	RAMP BC21136 - Upgrade Legacy Environment Storage Labor (	Exon, W.	336	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
277	00721.00	200	RAMP - Upgrade Legacy Environment St	RAMP BC21136 - Upgrade Legacy Environment Storage NL Ser	Exon, W.	221	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
278	00721.00	200	RAMP - Upgrade Legacy Environment St	RAMP BC21136 - Upgrade Legacy Environment Storage HW Pu	Exon, W.	6,065	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
279	00721.00	200	RAMP - Upgrade Legacy Environment St	RAMP BC21136 - Upgrade Legacy Environment Storage HW Ma	Exon, W.	3,341	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
280	00721.00	200	RAMP - Legacy Hardware Refresh 2022	RAMP BC21137 - Hardware Refresh 2022 Labor (Same RAMP II	Exon, W.	682	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
281	00721.00	200	RAMP - Legacy Hardware Refresh 2022	RAMP BC21137 - Hardware Refresh 2022 NL Services (Same R	Exon, W.	66	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
282	00721.00	200	RAMP - Legacy Hardware Refresh 2022	RAMP BC21137 - Hardware Refresh 2022 HW Purchase (Same	Exon, W.	2,858	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
283	00721.00	220	RAMP - Legacy Hardware Refresh 2022	RAMP BC21137 - Hardware Refresh 2022 SW Purchase (Same	Exon, W.	119	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
284	00721.00	220	RAMP - Legacy Hardware Refresh 2022	RAMP BC21137 - Hardware Refresh 2022 SW Maintenance (Sa	Exon, W.	365	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
285	00721.00	220	RAMP - Project and Portfolio Manageme	RAMP BC21145 - Project & Portfolio Mgmt System - Gas Dist - P	Exon, W.	-	666	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
286	00721.00	220	RAMP - Project and Portfolio Manageme	RAMP BC21145 - Project & Portfolio Mgmt System-Gas Dist - Pr	Exon, W.	-	3,030	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
307	00743.00	150	RAMP - Local Area Network Upgrade	RAMP 85620 - SCG Local Area Network Upgrade Labor (Same	Exon, W.	2,201	2,162	2,255	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
308	00743.00	150	RAMP - Local Area Network Upgrade	RAMP 85620 - SCG Local Area Network Upgrade NL Services (	Exon, W.	5,807	5,836	5,663	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
309	00743.00	150	RAMP - Local Area Network Upgrade	RAMP 85620 - SCG Local Area Network Upgrade HW Purchase	Exon, W.	558	1,118	1,577	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
310	00743.00	220	RAMP - Local Area Network Upgrade	RAMP 85620 - SCG Local Area Network Upgrade SW Purchase	Exon, W.	85	-	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
311	00743.00	150	RAMP - Local Area Network Upgrade	RAMP 85620 - SCG Local Area Network Upgrade HW Maintena	Exon, W.	991	-	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
315	00743.00	160	RAMP - Emergency Response Commanc	RAMP BC21114 - Emergency Response Command Center Enha	Exon, W.	552	-	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	160

316	00743.00	160	RAMP - Emergency Response Command	RAMP BC21114 - Emergency Response Command Center Enha	Exon, W.	61	-	1	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	160
317	00743.00	150	RAMP - Remote Site Technology Refresh	RAMP 89034 - Remote Site Technology Refresh Labor (Same R	Exon, W.	79	-	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
318	00743.00	150	RAMP - Remote Site Technology Refresh	RAMP 89034 - Remote Site Technology Refresh NL Services (Sa	Exon, W.	505	18	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
325	00745.00	220	RAMP Sensitive Data Protection	RAMP Sensitive Data Protection Labor 2022	Mueller, L.	917	-	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
326	00745.00	220	RAMP Sensitive Data Protection	RAMP Sensitive Data Protection NL Services 2022 (Same RAMP	Mueller, L.	4,602	-	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
327	00745.00	220	RAMP Sensitive Data Protection	RAMP Sensitive Data Protection Labor 2023 (Same RAMP Item	Mueller, L.	-	1,962	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
328	00745.00	220	RAMP Sensitive Data Protection	RAMP Sensitive Data Protection NL Services 2023 (Same RAMP	Mueller, L.	-	10,147	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
329	00745.00	220	RAMP Sensitive Data Protection	RAMP Sensitive Data Protection Labor 2024 (Same RAMP Item	Mueller, L.	-	-	1,132	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
330	00745.00	220	RAMP Sensitive Data Protection	RAMP Sensitive Data Protection NL Services 2024 (Same RAMP	Mueller, L.	-	-	5,846	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
331	00745.00	220	RAMP Operational Technology (OT) Cyb	RAMP Operational Technology (OT) Cybersecurity Labor 2022	Mueller, L.	95	-	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
332	00745.00	220	RAMP Operational Technology (OT) Cyb	RAMP Operational Technology (OT) Cybersecurity NL Services 2	Mueller, L.	493	-	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
333	00745.00	220	RAMP Operational Technology (OT) Cyb	RAMP Operational Technology (OT) Cybersecurity Labor 2023 (S	Mueller, L.	-	1,103	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
334	00745.00	220	RAMP Operational Technology (OT) Cyb	RAMP Operational Technology (OT) Cybersecurity NL Services 2	Mueller, L.	-	5,699	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
335	00745.00	220	RAMP Operational Technology (OT) Cyb	RAMP Operational Technology (OT) Cybersecurity Labor 2024 (S	Mueller, L.	-	-	988	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
336	00745.00	220	RAMP Operational Technology (OT) Cyb	RAMP Operational Technology (OT) Cybersecurity NL Services 2	Mueller, L.	-	-	5,100	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
337	00745.00	220	RAMP Obsolete Information Technology	RAMP Obsolete IT Infra and App Replacement Labor 2023	Mueller, L.	-	1,574	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
338	00745.00	220	RAMP Obsolete Information Technology	RAMP Obsolete IT Infra and App Replacement NL Services 2023	Mueller, L.	-	8,143	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
339	00745.00	220	RAMP Obsolete Information Technology	RAMP Obsolete IT Infra and App Replacement Labor 2024 (Sam	Mueller, L.	-	-	1,410	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
340	00745.00	220	RAMP Obsolete Information Technology	RAMP Obsolete IT Infra and App Replacement NL Services 2024	Mueller, L.	-	-	7,286	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
341	00745.00	220	RAMP Internal Defenses	RAMP Internal Defenses Labor 2022	Mueller, L.	1,752	-	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
342	00745.00	220	RAMP Internal Defenses	RAMP Internal Defenses NL Services 2022 (Same RAMP Item a	Mueller, L.	9,577	-	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
343	00745.00	220	RAMP Internal Defenses	RAMP Internal Defenses Labor 2023 (Same RAMP Item as 0074	Mueller, L.	-	1,559	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
344	00745.00	220	RAMP Internal Defenses	RAMP Internal Defenses NL Services 2023 (Same RAMP Item a	Mueller, L.	-	8,065	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
345	00745.00	220	RAMP Internal Defenses	RAMP Internal Defenses Labor 2024 (Same RAMP Item as 0074	Mueller, L.	-	-	2,165	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
346	00745.00	220	RAMP Internal Defenses	RAMP Internal Defenses NL Services 2024 (Same RAMP Item a	Mueller, L.	-	-	11,185	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
347	00745.00	220	RAMP Perimeter Defenses	RAMP Perimeter Defenses Labor 2022	Mueller, L.	571	-	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
348	00745.00	220	RAMP Perimeter Defenses	RAMP Perimeter Defenses NL Services 2022 (Same RAMP Item	Mueller, L.	2,962	-	5	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
349	00745.00	200	RAMP Perimeter Defenses	RAMP Perimeter Defenses HW Maintenance 2022 (Same RAMP	Mueller, L.	13	-	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
350	00745.00	220	RAMP Perimeter Defenses	RAMP Perimeter Defenses SW Maintenance 2022 (Same RAMP	Mueller, L.	25	-	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
351	00745.00	220	RAMP Perimeter Defenses	RAMP Perimeter Defenses Labor 2023 (Same RAMP Item as 00	Mueller, L.	-	1,594	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
352	00745.00	220	RAMP Perimeter Defenses	RAMP Perimeter Defenses NL Services 2023 (Same RAMP Item	Mueller, L.	-	8,239	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
353	00745.00	220	RAMP Perimeter Defenses	RAMP Perimeter Defenses Labor 2024 (Same RAMP Item as 00	Mueller, L.	-	-	2,196	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
354	00745.00	220	RAMP Perimeter Defenses	RAMP Perimeter Defenses NL Services 2024 (Same RAMP Item	Mueller, L.	-	-	11,342	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
355	00745.00	220	RAMP Perimeter Defenses	RAMP Perimeter Defenses SW Maintenance 2024 (Same RAMP	Mueller, L.	-	-	982	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
356	00754.00	220	Speech Analytics and Workforce Manage	85673 - Speech Analytics and Workforce Management Upgrades	Exon, W.	344	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
357	00754.00	220	Speech Analytics and Workforce Manage	85673 - Speech Analytics and Workforce Management Upgrades	Exon, W.	1,839	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
358	00754.00	220	Speech Analytics and Workforce Manage	85673 - Speech Analytics and Workforce Management Upgrades	Exon, W.	2,024	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
385	00754.00	220	Gas Measurement and Analysis System	89030 - Meter Data Management System (MDMS) Phase 1 Labo	Exon, W.	877	1,419	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
386	00754.00	220	Gas Measurement and Analysis System	89030 - Meter Data Management System (MDMS) Phase 1 NL S	Exon, W.	2,042	4,573	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
387	00754.00	220	Gas Measurement and Analysis System	89030 - Meter Data Management System (MDMS) Phase 1 Saa	Exon, W.	1,054	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
388	00754.00	220	Envoy Polymer Upgrade	89048 - Envoy Polymer Upgrade Labor	Exon, W.	191	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
389	00754.00	220	Envoy Polymer Upgrade	89048 - Envoy Polymer Upgrade NL Services	Exon, W.	417	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
393	00754.00	220	Envoy Renewable Natural Gas (RNG)	89079 - Envoy Renewable Natural Gas (RNG) Labor	Exon, W.	391	76	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
394	00754.00	220	Envoy Renewable Natural Gas (RNG)	89079 - Envoy Renewable Natural Gas (RNG) NL Services	Exon, W.	464	57	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
399	00754.00	220	RAMP - Advanced Meter HeadEnd and M	RAMP BC21009 - AM HE and MDMS Next-Generation (AclaraOM	Exon, W.	-	-	1,536	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
401	00754.00	220	RAMP - Customer Contact Center (CCC)	RAMP BC21012 - CCC Technology Modernization Labor (Same	Exon, W.	572	2,388	1,646	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
402	00754.00	220	RAMP - Customer Contact Center (CCC)	RAMP BC21012 - CCC Technology Modernization NL Services (I	Exon, W.	988	1,829	1,418	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
403	00754.00	220	RAMP - Customer Contact Center (CCC)	RAMP BC21012 - CCC Technology Modernization SaaS Subscri	Exon, W.	-	10,861	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
425	00756.00	220	Employee Care Services Workers Comp	84387 - Employee Care Services Workers Comp Refresh Labor	Exon, W.	772	41	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
426	00756.00	220	Employee Care Services Workers Comp	84387 - Employee Care Services Workers Comp Refresh NL Se	Exon, W.	814	23	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
427	00756.00	220	Employee Care Services Workers Comp	84387 - Employee Care Services Workers Comp Refresh SaaS	Exon, W.	544	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
430	00756.00	220	RAMP - Records and Document Manage	RAMP BC21123 - Records & Doc Mgmt Syst (RDMS) Phase V 2	Exon, W.	-	1,671	2,346	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
431	00756.00	220	RAMP - Records and Document Manage	RAMP BC21123-Records & Doc Mgmt System (RDMS) PH V 20	Exon, W.	-	6,037	6,064	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
432	00756.00	220	RAMP - Records and Document Manage	RAMP BC21125 -Documents and Records Mgmt System for SDG	Exon, W.	11	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
433	00756.00	220	RAMP - Records and Document Manage	RAMP BC21125-Docs and Records Mgmt System for SDG Gas (	Exon, W.	1,744	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
436	00756.00	220	RAMP - Work Management and Safety a	RAMP BC21134 - 2022-2023 Work Management & Safety and R	Exon, W.	354	235	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
437	00756.00	220	RAMP - Work Management and Safety a	RAMP BC21134 - 2022-2023 Work Mgmt & Safety and Regulato	Exon, W.	571	686	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
438	00756.00	220	RAMP - Asset Investment Planning and I	RAMP BC21140 - Asset Investment Planning & Management (AI	Exon, W.	856	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
439	00756.00	220	RAMP - Asset Investment Planning and I	RAMP BC21140 - Asset Investment Planning & Management (AI	Exon, W.	2,407	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
440	00756.00	220	RAMP - Distributed Engineering Lifecycle	RAMP BC21141 - Distributed Engrg Lifecycle Track'g Apps (DEL	Exon, W.	104	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
441	00756.00	220	RAMP - Distributed Engineering Lifecycle	RAMP BC21141 - Dist Engrg Lifecycle Track'g Apps (DELTA) NL	Exon, W.	731	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
442	00756.00	220	RAMP - System Enhancements and Wor	RAMP BC21142 - System Enhancements and Workflow Manage	Exon, W.	769	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
443	00756.00	220	RAMP - High Pressure Project Record (H	RAMP BC21144 - High Pressure Project Record (HPPR) Closeou	Exon, W.	915	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
444	00756.00	220	RAMP - High Pressure Project Record (H	RAMP BC21144 - High Pressure Project Record (HPPR) Closeou	Exon, W.	361	1,206	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
445	00756.00	200	RAMP - High Pressure Project Record (H	RAMP BC21144-High Pressure Project Record (HPPR) Closeout	Exon, W.	144	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
450	00756.00	220	RAMP - Records and Document Manage	RAMP BC21164 - Closeout Processes Labor (Same RAMP Item	Exon, W.	71	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
451	00756.00	220	RAMP - Records and Document Manage	RAMP BC21164 - Closeout Processes NL Services (Same RAMP	Exon, W.	933	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
458	00756.00	220	RAMP - Electronic Leak Survey - Special	RAMP BC21177 - Electronic Leak Survey - Special Leak Survey/	Exon, W.	-	448	206	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
459	00756.00	220	RAMP - Electronic Leak Survey - Special	RAMP BC21177-Electronic Leak Survey - Special Leak Survey/A	Exon, W.	-	915	371	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
462	00756.00	220	Financial Risk Management - Risk Basec	BC21203 - Financial Risk Management - Risk Based Decision M	Exon, W.	764	1,991	2,059	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
463	00756.00	220	Financial Risk Management - Risk Basec	BC21203 - Financial Risk Management - Risk Based Decision M	Exon, W.	1,212	572	4,725	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
464	00756.00	200	Financial Risk Management - Risk Basec	BC21203 - Financial Risk Management - Risk Based Decision M	Exon, W.	-	2,096	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
465	00756.00	220	Financial Risk Management - Risk Basec	BC21203 - Financial Risk Management - Risk Based Decision M	Exon, W.	-	2,287	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
466	00756.00	200	Financial Risk Management - Risk Basec	BC21203 - Financial Risk Management - Risk Based Decision M	Exon, W.	-	943	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
467	00756.00	220	Financial Risk Management - Risk Basec	BC21203 - Financial Risk Management - Risk Based Decision M	Exon, W.	-	1,029	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
468	00756.00	220	RAMP - Transmission - Gas Pipe Asset M	RAMP BC21194 - Transmission - Gas Pipe Asset Management L	Exon, W.	477	497	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
469	00756.00	220	RAMP - Transmission - Gas Pipe Asset M	RAMP BC21194 - Transmission - Gas Pipe Asset Management M	Exon, W.	275	1,143	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
470	00756.00	200	RAMP - Transmission - Gas Pipe Asset M	RAMP BC21194 - Transmission - Gas Pipe Asset Management H	Exon, W.	270	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
471	00756.00	220	RAMP - Transmission - Gas Pipe Asset M	RAMP BC21194 - Transmission - Gas Pipe Asset Management S	Exon, W.	55	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
472	00756.00	220	RAMP - Transmission - Gas Pipe Asset M	RAMP BC21194 - Transmission - Gas Pipe Asset Management H	Exon, W.	-	229	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
479	00756.00	220	Project and Portfolio Mgmt System - Con	BC21149 - Project & Portfolio Mgmt Syst-Const- ES2P (Enterpris	Exon, W.	-	367	383	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
480	00756.00	220	Project and Portfolio Mgmt System - Con	BC21149 -Project & Portfolio Mgmt System-Const-ES2P (Enterp	Exon, W.	-	749	736	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
481	00756.00	220	RAMP - Asset Investment Planning and I	RAMP BC21211 -Asset Invesment Planning and Mgmt - Phase 2	Exon, W.	-	995	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
482	00756.00	220	RAMP - Asset Investment Planning and I	RAMP BC21211 - Asset Invesment Planning and Mgmt - Phase 2	Exon, W.	-	2,858	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
483	00756.00	220	RAMP - Asset Investment Planning and I	RAMP BC21212 - Asset Inv Planning and Mgmt - Phase 3 Facilit	Exon, W.	-	-	1,029	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
484	00756.00	220	RAMP - Asset Investment Planning and I	RAMP BC21212 - Asset Inv Planning and Mgmt - Ph 3 Facilities	Exon, W.	-	-	2,953	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
485	00756.00	220	RAMP - Environmental Health and Safet	RAMP 85637 - Environmental, Health and Safety (EH&S) Labor (	Exon, W.	315	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
486	00756.00	220	RAMP - Environmental Health and Safet	RAMP 85637 - Environmental, Health and Safety (EH&S) NL Ser	Exon, W.	1,620	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
487	00756.00	220	RAMP - Environmental Health and Safet	RAMP 85637 - Environmental, Health and Safety (EH&S) SW Pu	Exon, W.	828	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220

488	00756.00	220	Electronic Data Interface Exchange - We	85666 - Electronic Data Interface Exchange - Web Methods Mo	Exon, W.	152	125	77	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
489	00756.00	220	Electronic Data Interface Exchange - We	85666 - Electronic Data Interface Exchange - Web Methods Mo	Exon, W.	3,777	3,521	1,924	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
490	00756.00	220	Electronic Data Interface Exchange - We	85666 - Electronic Data Interface Exchange - Web Methods Mo	Exon, W.	544	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
491	00756.00	220	RAMP - Process Information Methane At	RAMP 85668 - Process Info Methane Abatement and Monitoring	Exon, W.	91	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
492	00756.00	220	RAMP - Process Information Methane At	RAMP 85668 - Process Info Methane Abatement and Monitoring	Exon, W.	448	573	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
493	00756.00	220	Supply Management and Logistics Mode	85670 - Supply Management & Logistics Modernization Labor	Exon, W.	744	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
494	00756.00	220	Supply Management and Logistics Mode	85670 - Supply Management & Logistics Modernization NL Serv	Exon, W.	1,687	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
495	00756.00	200	Supply Management and Logistics Mode	85670 - Supply Management & Logistics Modernization HW Pur	Exon, W.	256	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
496	00756.00	220	Supply Management and Logistics Mode	85670 - Supply Management & Logistics Modernization SW Mai	Exon, W.	716	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
497	00756.00	220	App Modernization and Vulnerability Red	85671 - App Modernization and Vulnerability Reduction Labor	Exon, W.	525	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
498	00756.00	220	App Modernization and Vulnerability Red	85671 - App Modernization and Vulnerability Reduction NL Serv	Exon, W.	878	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
499	00756.00	220	RAMP - Gas Materials QA/QC, Field Mar	RAMP 85694 -Gas Materials QA/QC, Field Management & Trace	Exon, W.	357	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
500	00756.00	220	RAMP - Gas Materials QA/QC, Field Mar	RAMP 85694 - Gas Materials QA/QC, Field Mgmt & Traceability I	Exon, W.	2,662	2,854	3,071	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
501	00756.00	220	RAMP - OpsQual Process Automation	RAMP 89004 - OpsQual Process Automation Labor	Exon, W.	91	266	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
502	00756.00	220	RAMP - OpsQual Process Automation	RAMP 89004 - OpsQual Process Automation NL Services (Same	Exon, W.	1,790	1,127	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
503	00756.00	220	RAMP - OpsQual Process Automation	RAMP 89004 - OpsQual Process Automation SaaS Subscription	Exon, W.	-	229	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
504	00756.00	220	Enterprise Source to Pay ES2P	89019 - ES2P (Enterprise Source to Pay) Labor	Exon, W.	1,854	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
505	00756.00	220	Enterprise Source to Pay ES2P	89019 - ES2P (Enterprise Source to Pay) NL Services	Exon, W.	3,550	457	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
506	00756.00	220	Enterprise Source to Pay ES2P	89019 - ES2P (Enterprise Source to Pay) SaaS Subscription	Exon, W.	10,349	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
507	00756.00	220	SAP Transformation	89022 - SAP Transformation Labor	Exon, W.	65	3,251	3,362	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
508	00756.00	220	SAP Transformation	89022 - SAP Transformation NL Services	Exon, W.	1,668	18,864	17,720	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
509	00756.00	200	SAP Transformation	89022 - SAP Transformation HW Purchase	Exon, W.	766	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
510	00756.00	220	SAP Transformation	89022 - SAP Transformation SaaS Subscription	Exon, W.	-	15,435	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
511	00756.00	200	SAP Transformation	89022 - SAP Transformation HW Maintenance	Exon, W.	-	335	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
512	00756.00	220	GRC and Regulatory Complex Search	89038 - GRC & Regulatory Complex Search Labor	Exon, W.	279	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
513	00756.00	220	GRC and Regulatory Complex Search	89038 - GRC & Regulatory Complex Search NL Services	Exon, W.	1,140	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
514	00756.00	220	RAMP - Measurement and Reliability Cor	RAMP 89039 - Measurement and Reliability Compliance (MRC) I	Exon, W.	57	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
515	00756.00	220	RAMP - Measurement and Reliability Cor	RAMP 89039 - Measurement and Reliability Compliance (MRC) I	Exon, W.	316	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
516	00756.00	220	RAMP - Environmental Health and Safeti	RAMP 89078 - Environmental Health & Safety Mgmt Modernizati	Exon, W.	1,145	1,671	2,059	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
517	00756.00	220	RAMP - Environmental Health and Safeti	RAMP 89078 - Environmental Health & Safety Mgmt Modernizati	Exon, W.	6,720	5,928	7,088	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
518	00756.00	220	ServiceNow Service Mapping	BC2065 - ServiceNow Service Mapping Labor	Exon, W.	-	1,194	411	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
519	00756.00	220	ServiceNow Service Mapping	BC2065 - ServiceNow Service Mapping NL Services	Exon, W.	-	4,002	2,126	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
520	00756.00	220	ServiceNow Service Mapping	BC2065 - ServiceNow Service Mapping SaaS Subscription	Exon, W.	-	2,287	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
523	00756.00	220	Content Server Replacement	BC21063 - Content Server Replacement Labor	Exon, W.	334	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
524	00756.00	220	Content Server Replacement	BC21063 - Content Server Replacement NL Services	Exon, W.	363	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
525	00756.00	220	Content Server Replacement	BC21063 - Content Server Replacement SW Purchase	Exon, W.	4,172	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
526	00756.00	220	Content Server Replacement	BC21063 - Content Server Replacement SW Maintenance	Exon, W.	626	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
530	00756.00	220	App Modernization and Vulnerability Red	89046 - App Modernization & Vulnerability Reduction Phase II La	Exon, W.	29	995	1,029	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
531	00756.00	220	App Modernization and Vulnerability Red	89046 - App Modernization & Vulnerability Reduction Phase II N	Exon, W.	5,523	4,573	4,725	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
535	00756.00	220	HR and Corporate Center Data and Appli	BC21093 - HR and Corp Center Data and App Modernization La	Exon, W.	553	995	1,029	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
536	00756.00	220	HR and Corporate Center Data and Appli	BC21093 - HR and Corp Center Data and App Modernization NL	Exon, W.	3,177	4,573	3,544	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
537	00756.00	220	Microsoft Enterprise Agreement 2022-20	BC21097 - MS Enterprise License Agreement 2022-2025 SW M	Exon, W.	30,744	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
541	00786.00	210	RAMP - Application Factory	RAMP 89025 - Application Factory NL Services (Same RAMP ite	Exon, W.	4,116	-	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	210
543	00786.00	220	Digital Process Automation	89075 - Digital Process Automation NL Services	Exon, W.	6,509	3,093	4,613	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
544	00786.00	220	Digital Process Automation	89075 - Digital Process Automation SW Purchase	Exon, W.	-	1,372	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
545	00786.00	220	Digital Process Automation	89075 - Digital Process Automation SaaS Subscription	Exon, W.	1,614	-	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
548	00786.00	220	Enterprise Source to Pay (ES2P) Analytic	BC21090 - ES2P (Enterprise Source to Pay) Analytics Solution L	Exon, W.	-	578	49	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
549	00786.00	220	Enterprise Source to Pay (ES2P) Analytic	BC21090 - ES2P (Enterprise Source to Pay) Analytics Solution N	Exon, W.	-	1,269	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
550	00786.00	220	Enterprise Source to Pay (ES2P) Analytic	BC21090 - ES2P (Enterprise Source to Pay) Analytics Solution S	Exon, W.	-	1,029	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
551	00786.00	220	Diverse Business Enterprise (DBE) Spen	BC21094 - DBE Spend Reporting Enhancements Labor	Exon, W.	258	90	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
552	00786.00	220	Diverse Business Enterprise (DBE) Spen	BC21094 - DBE Spend Reporting Enhancements NL Services	Exon, W.	988	514	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
553	00786.00	220	Enterprise Source to Pay (ES2P) Value S	BC21199 - ES2P (Enterprise Source to Pay) Value Stream Labo	Exon, W.	-	497	1,029	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
554	00786.00	220	Enterprise Source to Pay (ES2P) Value S	BC21199 - ES2P (Enterprise Source to Pay) Value Stream NL S	Exon, W.	-	2,287	1,181	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
555	00786.00	220	Enterprise Source to Pay (ES2P) Value S	BC21199 - ES2P (Enterprise Source to Pay) Value Stream SaaS	Exon, W.	-	3,430	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
558	00786.00	220	SAP S4/HANA - Business Optimization	BC21204 - SAP S4/HANA - Business Optimization Labor	Exon, W.	-	1,394	2,059	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
559	00786.00	220	SAP S4/HANA - Business Optimization	BC21204 - SAP S4/HANA - Business Optimization NL Services	Exon, W.	-	1,486	4,135	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
560	00786.00	220	HR Employee Lifecycle	BC21216 - HR Employee Lifecycle Labor	Exon, W.	508	797	514	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
561	00786.00	220	HR Employee Lifecycle	BC21216 - HR Employee Lifecycle NL Services	Exon, W.	1,478	2,744	591	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
562	00786.00	220	HR Employee Lifecycle	BC21216 - HR Employee Lifecycle SaaS Subscription	Exon, W.	110	-	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
565	00786.00	220	HR Workforce Planning Tool	HR Workforce Planning Tool NL Services	Exon, W.	-	-	2,363	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
566	00786.00	220	HR Workforce Planning Tool	HR Workforce Planning Tool SaaS Subscription	Exon, W.	-	-	1,418	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
				Total		**1,771,909**	**1,610,270**	**1,440,734**											

2024 Repairs Deduction w NGSH	**455,136**	**Transmission**	248,016	70
		Distribution	174,619	100
		UGS & Other	32,501	
		Total Repairs	**455,136**	

Settlement
Update Filing

Test N <<don't delete (part of formula below)

PD Model

Project_ID	Workpaper_Sub	Asset ID	Project Description	Project_Sub_Name	Witness_Name	Escalated Fully Loaded After COR 2022	2023	2024	Added by Tax Budget code (formula)	Budget code (values / converted to number)	Qualified repair per master budget code list	Manual Repairs analysis (IF "N/A" per column Q)	Repair qualified? Tax	Project	Avg Qual %	Qualifying Amount		2023 NGSH Repairs Qualified Fully Loaded Cap Ex	Asset ID
1	00151.00	100	New Business Construction	[RAMP] Safety Related Field Orders	Aguirre, M.	5,186	5,520	2,173	151	151	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
10	00182.00	140	Remote Mtr Reading	Advanced Meter activities pertaining to Data Collector Units (DCUs	Aguirre, M.	2,427	1,675	1,383	182	182	Capital	Capital	N	Capital	0.00%	-	Capital	-	140
11	00240.00	100	FIMP - Distribution	00240- RAMP- Facility Integrity Management Program (FIMP) - Di	Kitson, A.	-	-	-	240	240	Capital	capital	N	Capital	0.00%	-	Capital	-	100
110	00512.00	70	PSEP P2A Capital Replacements of Hydr	RAMP PSEP-L2001W-E-P2 (P2A Capital Portion of Hydrotest)	Kostelnik, W.	4,295	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
111	00512.00	70	PSEP P2A Capital Replacements of Hydr	RAMP PSEP-L235W-P2-SEC 3 (P2A Capital Portion of Hydrotest	Kostelnik, W.	135	3,858	-	512	512	Test	Test	Y	PSEP	70.38%	2,715	PSEP	3,858	70
112	00512.00	70	PSEP P2A Capital Replacements of Hydr	Allowance for Test Failures (P2A Capital Portion of Hydrotests)	Kostelnik, W.	-	-	1,951	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
113	00512.00	70	PSEP P2A Capital Replacements of Hydr	RAMP PSEP-L3000E-P2-01 (P2A Capital Portion of Hydrotests) (	Kostelnik, W.	303	216	16,277	512	512	Test	Test	Y	PSEP	70.38%	152	PSEP	216	70
114	00512.00	70	PSEP P2A Capital Replacements of Hydr	RAMP PSEP-L2001E-P2-Blyt-1030 Test (P2A Capital Portion of H	Kostelnik, W.	9,850	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
115	00512.00	70	PSEP P2A Capital Replacements of Hydr	RAMP PSEP-L2001W-D-P2 Test (P2A Capitap Portion of Hydrote	Kostelnik, W.	71	1,750	-	512	512	Test	Test	Y	PSEP	70.38%	1,232	PSEP	1,750	70
116	00512.00	70	PSEP P2A Capital Replacements of Hydr	RAMP PSEP-L1030-P2-Test (P2A Capital Portion of Hydrotest) (S	Kostelnik, W.	3,988	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
117	00512.00	70	PSEP P2A Capital Replacements of Hydr	RAMP PSEP-L2000-P2-Chino Hills Test (P2A Capital Portion of H	Kostelnik, W.	4,843	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
118	00512.00	70	PSEP P2A Capital Replacements of Hydr	RAMP PSEP-L1005-P2-01 Test (P2A Capital Portion of Hydrotest	Kostelnik, W.	125	5,355	-	512	512	Test	Test	Y	PSEP	70.38%	3,769	PSEP	5,355	70
119	00512.00	70	PSEP P2A Capital Replacements of Hydr	RAMP PSEP-L406-GRC-Sec 15 Test (P2A Capital Portion of Hyd	Kostelnik, W.	76	54	1,230	512	512	Test	Test	Y	PSEP	70.38%	38	PSEP	54	70
12	00250.00	100	CCM (Control Center Modernization) Distr	[RAMP] Distribution Operations Control Center and Technology Ma	Aguirre, M.	26,706	28,394	26,228	250	250	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
120	00512.00	70	PSEP P2A Capital Replacements of Hydr	RAMP PSEP-L406-GRC-Sec 16 Test (P2A Capital Portion of Hyd	Kostelnik, W.	57	41	1,075	512	512	Test	Test	Y	PSEP	70.38%	29	PSEP	41	70
121	00512.00	70	PSEP P2A Capital Replacements of Hydr	RAMP PSEP-L2001W-D-BADL-P2 Test (P2A Capital Portion of H	Kostelnik, W.	195	2,444	-	512	512	Test	Test	Y	PSEP	70.38%	1,720	PSEP	2,444	70
122	00512.00	70	PSEP P1B Replacements	RAMP L-85 PH-Section 1:EHR to Lake Station (P1B Replacemen	Kostelnik, W.	10,410	51,891	-	512	512	Test	Test	Y	PSEP	70.38%	36,521	PSEP	51,891	70
123	00512.00	70	PSEP P1B Replacements	RAMP PSEP-SL44-1008-P1B-01 (P1B Replacement) (Same RAI	Kostelnik, W.	-	501	879	512	512	Test	Test	Y	PSEP	70.38%	353	PSEP	501	70
124	00512.00	70	PSEP P1B Replacements	RAMP PSEP-SL38-143-P1B (P1B Replacement) (Same RAMP I	Kostelnik, W.	-	269	3,771	512	512	Test	Test	Y	PSEP	70.38%	189	PSEP	269	70
125	00512.00	70	PSEP P1B Replacements	RAMP PSEP-L1004-P1B-Sec 2 Repl (P1B Replacement) (Same	Kostelnik, W.	-	684	14,107	512	512	Test	Test	Y	PSEP	70.38%	482	PSEP	684	70
126	00512.00	70	PSEP P1B Replacements	RAMP PSEP-SL36-1032-P1B-13 (P1B Replacement) (Same RAI	Kostelnik, W.	2,901	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
127	00512.00	70	PSEP P1B Replacements	RAMP PSEP-SL36-1032-P1B-14 (P1B Replacement) (Same RAI	Kostelnik, W.	4,830	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
128	00512.00	70	PSEP P1B Replacements	RAMP PSEP-SL36-9-09N-P1B-15 (P1B Replacement) (Same RA	Kostelnik, W.	3,119	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
129	00512.00	70	PSEP P2A Replacements	RAMP PSEP-L133-P2-01 (P2A Replacement)	Kostelnik, W.	-	464	4,017	512	512	Test	Test	Y	PSEP	70.38%	327	PSEP	464	70
13	00250.00	220	CCM (Control Center Modernization) Distr	[RAMP] Distribution Operations Control Center and Technology Ma	Aguirre, M.	7,865	10,664	5,178	250	250	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
130	00512.00	70	PSEP P2A Replacements	RAMP PSEP-L235E-P2-Kelso REPL (P2A Replacement) (Same	Kostelnik, W.	-	122	2,968	512	512	Test	Test	Y	PSEP	70.38%	86	PSEP	122	70
131	00512.00	70	PSEP P2A Replacements	RAMP PSEP-SL44-707-P2-01 (P2A Replacement) (Same RAMP	Kostelnik, W.	-	733	1,071	512	512	Test	Test	Y	PSEP	70.38%	516	PSEP	733	70
132	00512.00	70	PSEP P2A Replacements	RAMP PSEP-SL38-2101-P2A (P2A Replacement) (Same RAMP	Kostelnik, W.	-	-	2,146	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
133	00512.00	70	PSEP P2A Replacements	RAMP PSEP-SL44-729-P2-01 (P2A Replacement) (Same RAMP	Kostelnik, W.	-	-	937	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
134	00512.00	70	PSEP P2A Replacements	RAMP PSEP-SL38-100-P2-01 (P2A Replacement) (Same RAMP	Kostelnik, W.	-	196	554	512	512	Test	Test	Y	PSEP	70.38%	138	PSEP	196	70
135	00512.00	70	PSEP P2A Replacements	RAMP PSEP-L41-6000-1-P2A (P2A Replacement) (Same RAMP	Kostelnik, W.	-	440	4,231	512	512	Test	Test	Y	PSEP	70.38%	310	PSEP	440	70
136	00512.00	70	PSEP P2A Replacements	RAMP PSEP-L2000-P2-Cactus City Station (P2A Replacements)	Kostelnik, W.	17,633	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
137	00512.00	70	PSEP P2A Replacements	RAMP PSEP-L5000-P2-Blythe Repl (P2A Replacement) (Same R	Kostelnik, W.	1,735	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
138	00512.00	70	PSEP P2A Replacements	RAMP PSEP-L225-P2-02-North Coles Levee (P2A Replacements	Kostelnik, W.	231	354	5,689	512	512	Test	Test	Y	PSEP	70.38%	249	PSEP	354	70
14	00250.00	140	CCM (Control Center Modernization) Distr	[RAMP] Distribution Operations Control Center and Technology Ma	Aguirre, M.	194	134	-	250	250	Capital	Capital	N	Capital	0.00%	-	Capital	-	140
140	00571.00	70	PSEP Valves	RAMP Remaining GRC Valves - HCA	Kostelnik, W.	59,055	33,859	4,019	571	571	Test	Test	Y	PSEP	70.38%	23,830	PSEP	33,859	70
141	00571.00	70	PSEP Valves	RAMP Remaining GRC Valves - Non-HCA (Same RAMP Item as	Kostelnik, W.	10,077	4,811	5,193	571	571	Test	Test	Y	PSEP	70.38%	3,386	PSEP	4,811	70
142	00603.00	60	GT BUILDINGS & IMPROVEMENTS	006030-GT BUILDING IMPROVEMENTS	Chiapa, R.	1,104	1,043	984	603	603	Capital	Capital	N	Capital	0.00%	-	Capital	-	60
143	00617.00	70	Land Rights	Acquisition of land rights	Martinez, M.	457	446	412	617	617	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
145	00653.00	90	Infrastructure & Improvements	Infrastructure & Improvements - Distribution	Guy, B.	32,403	30,611	28,857	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	90
146	00653.00	120	Infrastructure & Improvements	Infrastructure & Improvements - General Plant	Guy, B.	8,738	8,964	8,982	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	120
147	00653.00	60	Infrastructure & Improvements	CCM Building	Guy, B.	8,346	33,106	42,179	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	60
148	00653.00	90	Infrastructure & Improvements	RAMP - Security - Distribution	Guy, B.	5,904	5,577	5,258	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	90
149	00653.00	120	Infrastructure & Improvements	RAMP - Security - General Plant	Guy, B.	335	344	345	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	120
15	00251.00	100	Pressure Betterments	Pressure betterment projects performed in areas of insufficient cap	Aguirre, M.	-	-	-	251	251	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
150	00654.00	90	Safety and Compliance	Safety & Environmental - Distribution	Guy, B.	2,410	2,277	2,146	654	654	Test	Test	Y	Linear Base B	98.93%	2,252	Linear Base Business	2,277	90
151	00654.00	120	Safety and Compliance	Safety & Environmental - General Plant	Guy, B.	288	295	296	654	654	Test	Test	Y	Linear Base B	98.93%	292	Linear Base Business	295	120
152	00655.00	90	Sustainability and Energy Conservation	Sustainability - Distribution (Structures/Compressor Station Relatec	Guy, B.	4,187	3,955	3,728	655	655	Test	Test	Y	Non-Linear Ba	17.83%	705	Non-Linear Base Busin	3,955	90
153	00655.00	120	Sustainability and Energy Conservation	Sustainability - General Plant (Structures/Compressor Station Rela	Guy, B.	1,505	1,544	1,547	655	655	Test	Test	Y	Non-Linear Ba	17.83%	275	Non-Linear Base Busin	1,544	120
154	00655.00	120	Sustainability and Energy Conservation	Renewable Energy Solutions - RAMP (Structures/Compressor Sta	Guy, B.	-	-	-	655	655	Test	Test	Y	Non-Linear Ba	17.83%	-	Non-Linear Base Busin	-	120
155	00655.00	120	Sustainability and Energy Conservation	Hydrogen Home (Structures/Compressor Station Related)	Guy, B.	-	-	-	655	655	Test	Test	Y	Non-Linear Ba	17.83%	-	Non-Linear Base Busin	-	120
156	00716.00	190	Fleet Equipment	Fleet Capital Tools	Guy, B.	653	657	610	716	716	Capital	Capital	N	Capital	0.00%	-	Capital	-	190
157	00716.00	190	Fleet Equipment	Telematics	Guy, B.	1,779	-	-	716	716	Capital	Capital	N	Capital	0.00%	-	Capital	-	190
158	00721.00	200	RAMP - Electronic Leak Survey	RAMP 84363 - Electronic Leak Survey Labor	Exon, W.	88	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
159	00721.00	220	RAMP - Electronic Leak Survey	RAMP 84363 - Electronic Leak Survey NL Services (Same RAMP	Exon, W.	1,014	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
16	00252.00	100	Main Replacements	[RAMP] Expenditures to replace main	Aguirre, M.	33,599	30,160	29,343	252	252	Test	Test	Y	Linear Base B	98.93%	29,836	Linear Base Business	30,160	100
160	00721.00	200	RAMP - Electronic Leak Survey	RAMP 84363 - Electronic Leak Survey HW Purchase (Same RAM	Exon, W.	19	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
161	00721.00	220	RAMP - Electronic Leak Survey	RAMP 84363 - Electronic Leak Survey SW Purchase (Same RAM	Exon, W.	20	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
17	00254.00	100	Main & Service Abandonments	Expenditures associated with the abandonment of distribution pipel	Aguirre, M.	20,151	20,359	19,807	254	254	Test	Test	Y	Linear Base B	98.93%	20,140	Linear Base Business	20,359	100
18	00256.00	100	Service Replacements	[RAMP] RAMP Base expenditures specific to the replacement of C	Aguirre, M.	43,773	39,720	38,644	256	256	Test	Test	Y	Linear Base B	98.93%	39,294	Linear Base Business	39,720	100
19	00256.00	100	Service Replacements	Expenditures specific to the replacement of isolated distribution ser	Aguirre, M.	-	-	-	256	256	Test	Test	Y	Linear Base B	98.93%	-	Linear Base Business	-	100
194	00721.00	220	Routine Small Cap 2022-2024	BC2066 - Routine Small Cap 2022-2024 NL Services	Exon, W.	392	405	377	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
2	00151.00	100	New Business Construction	Installation of gas main services and meter set assemblies for new	Aguirre, M.	72,659	67,494	26,584	151	151	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
20	00256.00	100	Service Replacements	Expenditures specific to the replacement of isolated distribution ser	Aguirre, M.	28,663	28,961	28,176	256	256	Test	Test	Y	Linear Base B	98.93%	28,650	Linear Base Business	28,961	100
208	00721.00	200	RAMP - Digital Workspace	RAMP BC21046 - Digital Workspace Labor	Exon, W.	551	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
209	00721.00	200	RAMP - Digital Workspace	RAMP BC21046 - Digital Workspace NL Services (Same RAMP II	Exon, W.	6,542	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
21	00261.00	100	Pipeline Relocations – Freeway	Freeway work in SoCalGas driven by external agencies such as Ca	Aguirre, M.	-	-	-	261	261	Test	Test	Y	Linear Base B	98.93%	-	Linear Base Business	-	100
210	00721.00	200	RAMP - Digital Workspace	RAMP BC21046 - Digital Workspace HW Purchase (Same RAMP	Exon, W.	14,868	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
211	00721.00	220	RAMP - Digital Workspace	RAMP BC21046 - Digital Workspace SW Purchase (Same RAMP	Exon, W.	52	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
212	00721.00	200	RAMP - Digital Workspace	RAMP BC21046 - Digital Workspace HW Maintenance (Same RA	Exon, W.	3,491	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
213	00721.00	220	RAMP - Digital Workspace	RAMP BC21046 - Digital Workspace SW Maintenance (Same RA	Exon, W.	16	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
22	00261.00	100	Pipeline Relocations – Freeway	Freeway work in SoCalGas driven by external agencies such as Ca	Aguirre, M.	1,013	1,023	996	261	261	Test	Test	Y	Linear Base B	98.93%	1,012	Linear Base Business	1,023	100
23	00262.00	100	Pipeline Relocations – Franchise	Work in SoCalGas driven by external agencies such as the cities, c	Aguirre, M.	-	-	-	262	262	Test	Test	Y	Linear Base B	98.93%	-	Linear Base Business	-	100
24	00262.00	100	Pipeline Relocations – Franchise	Work in SoCalGas driven by external agencies such as the cities, c	Aguirre, M.	17,029	17,205	16,739	262	262	Test	Test	Y	Linear Base B	98.93%	17,021	Linear Base Business	17,205	100
25	00264.00	100	Meter Protection	[RAMP] Meter guards installed to protect the meter set assemblies	Aguirre, M.	5,323	5,378	5,232	264	264	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
26	00265.00	100	Regulator Stations	Distribution Regulator Station expenditures to install, relocate, repla	Aguirre, M.	9,714	9,815	9,549	265	265	Test	Test	Y	Non-Linear Ba	17.83%	1,750	Non-Linear Base Busin	9,815	100
27	00265.00	100	Regulator Stations	[RAMP] RAMP Base expenditures for Regulator Station Replacer	Aguirre, M.	707	714	695	265	265	Test	Test	Y	Non-Linear Ba	17.83%	127	Non-Linear Base Busin	714	100
28	00265.00	100	Regulator Stations	[RAMP] RAMP Incremental expenditures for Regulator Station Re	Aguirre, M.	3,622	3,660	3,561	265	265	Test	Test	Y	Non-Linear Ba	17.83%	653	Non-Linear Base Busin	3,660	100

287	00725.00	130	Capital Tools & Equipment	[RAMP] Locating Equipment and supporting computer Hardware/S	Aguirre, M.	1,412	633	689	725	725	Capital	Capital	N	Capital	0.00%	-	Capital	-	130
288	00725.00	130	Capital Tools & Equipment	[RAMP] Locating Equipment and supporting computer Hardware/S	Aguirre, M.	337	151	164	725	725	Capital	Capital	N	Capital	0.00%	-	Capital	-	130
289	00725.00	130	Capital Tools & Equipment	Expenditures associated with the purchase of capital tools and equ	Aguirre, M.	15,320	15,622	14,755	725	725	Capital	Capital	N	Capital	0.00%	-	Capital	-	130
29	00270.00	100	Other Distribution Capital Projects	[RAMP] Valve Installation & Replacement Capital Project	Aguirre, M.	2,608	2,635	2,564	270	270	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
290	00730.00	190	Laboratory Equipment (BC730)	Capital Tools & Lab Equipment	Martinez, M.	1,988	2,001	1,858	730	730	Capital	Capital	N	Capital	0.00%	-	Capital	-	190
291	00734.00	100	RNG Refueling Stations	CNG Station Upgrade - Anaheim Base	Guy, B.	1,374	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
292	00734.00	100	RNG Refueling Stations	CNG Station Upgrade - 182nd Street Base	Guy, B.	622	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
293	00734.00	100	RNG Refueling Stations	CNG Station Upgrade - Chino Base	Guy, B.	1,768	886	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
294	00734.00	100	RNG Refueling Stations	CNG Station Upgrade - Garden Grove	Guy, B.	-	399	844	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
295	00734.00	100	RNG Refueling Stations	CNG Station Installation - Santa Maria	Guy, B.	-	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
296	00734.00	100	RNG Refueling Stations	CNG Station Installation - Visalia	Guy, B.	-	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
297	00734.00	100	RNG Refueling Stations	CNG Station Pressure Vessels Upgrade and Compressor Betterm	Guy, B.	249	252	245	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
298	00734.00	120	Hydrogen Refueling Stations	Hydrogen Refueling Station - Pico Rivera - RAMP	Guy, B.	-	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	120
299	00734.00	130	Electric Vehicle Charging	Electric Vehicle Charging 2022	Guy, B.	6,096	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	130
3	00151.00	100	New Business Construction	New business forfeitures are recorded as reductions to new busine	Aguirre, M.	-	-	-	151	151	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
30	00270.00	100	Other Distribution Capital Projects	Expenditures for capital relocations of facilities not included in othe	Aguirre, M.	-	-	-	270	270	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
300	00734.00	130	Electric Vehicle Charging	Electric Vehicle Charging 2023	Guy, B.	-	5,750	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	130
301	00734.00	130	Electric Vehicle Charging	Electric Vehicle Charging 2024	Guy, B.	-	-	4,782	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	130
302	00736.00	130	GAS TRANSMISSION CAPITAL TOOLS	00736 - GT CAP TOOLS	Chiapa, R.	1,040	1,000	951	736	736	Capital	Capital	N	Capital	0.00%	-	Capital	-	130
303	00743.00	150	RAMP - Wide Area Network (WAN) and F	RAMP 85603 - Wide Area Network (WAN) and Private Network R	Exon, W.	228	292	249	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
304	00743.00	150	RAMP - Wide Area Network (WAN) and F	RAMP 85603 - Wide Area Net (WAN) and Private Network Refres	Exon, W.	3,232	1,338	1,933	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
305	00743.00	200	RAMP - Wide Area Network (WAN) and F	RAMP 85603 - Wide Area Net (WAN) and Private Net Refresh HV	Exon, W.	-	669	552	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
306	00743.00	200	RAMP - Wide Area Network (WAN) and F	RAMP 85603 -Wide Area Net (WAN) and Private Net Refresh HW	Exon, W.	19	-	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
31	00270.00	100	Other Distribution Capital Projects	Expenditures for capital relocations of facilities not included in othe	Aguirre, M.	9,520	4,933	4,800	270	270	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
312	00743.00	170	RAMP - Microwave Radio Network Reme	RAMP 89035 - Microwave Radio Network Remediation Labor (Sa	Exon, W.	207	167	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	170
313	00743.00	170	RAMP - Microwave Radio Network Reme	RAMP 89035 - Microwave Radio Network Remediation NL Servic	Exon, W.	4,473	-	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	170
314	00743.00	170	RAMP - Microwave Radio Network Reme	RAMP 89035 - Microwave Radio Network Remediation HW Mainte	Exon, W.	154	-	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	170
319	00743.00	200	RAMP - Call Recording System Refresh	RAMP 89036 - Call Recording System Refresh Labor (Same RAN	Exon, W.	321	-	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
32	00276.00	100	TIMP - Distribution	002760 - RAMP - Integrity Assessments and Remediation (HCA a	Kitson, A.	33,847	23,983	11,719	276	276	Test	Test	Y	TIMP	75.26%	18,050	TIMP	23,983	100
320	00743.00	220	RAMP - Call Recording System Refresh	RAMP 89036 - Call Recording System Refresh NL Services (Sam	Exon, W.	95	-	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
321	00743.00	150	RAMP - Supervisory Control and Data Ac	RAMP 85682 - Supvr Ctrll and Data Acq Net Refresh Project Labo	Exon, W.	131	202	171	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
322	00743.00	150	RAMP - Supervisory Control and Data Ac	RAMP 85682 - Supvr Ctrll and Data Acq Net Refresh Project NL S	Exon, W.	752	321	265	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
323	00743.00	150	RAMP - Supervisory Control and Data Ac	RAMP 85682 - Supvr Ctrl and Data Acq Net Refresh Project HW I	Exon, W.	388	134	110	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
324	00743.00	150	RAMP - Supervisory Control and Data Ac	RAMP 85682 -Supvr Ctrl and Data Acq Net Refresh Project HW N	Exon, W.	123	-	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
33	00277.00	100	DIMP	002770 - RAMP - DIMP - DREAMS (VIPP and BSRP)	Kitson, A.	222,950	186,351	131,417	277	277	Test	Test	Y	DIMP	20.22%	37,679	DIMP	186,351	100
34	00277.00	100	DIMP	002770 - RAMP - DIMP - Gas Infrastruction Protection Program (C	Kitson, A.	16,652	16,866	16,334	277	277	Test	Test	Y	DIMP	20.22%	3,410	DIMP	16,866	100
35	00280.00	100	Gas Energy Measurement Systems (GEM	The purchase of Gas Energy Measurement System (GEMS) devic	Aguirre, M.	1,226	1,239	1,205	280	280	Test	Test	Y	Linear Base B	98.93%	1,226	Linear Base Business	1,239	100
359	00754.00	220	Advanced Meter Pole Inspection Upgrade	BC21159 - Advanced Meter Pole Inspection Upgrade Labor	Exon, W.	250	95	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
36	00301.00	70	GT PIPELINES - NEW ADDITIONS	New Pipeline, Collectible	Chiapa, R.	-	-	-	301	301	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
360	00754.00	220	Advanced Meter Pole Inspection Upgrade	BC21159 - Advanced Meter Pole Inspection Upgrade NL Services	Exon, W.	136	74	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
361	00754.00	220	Advanced Meter Pole Inspection Upgrade	BC21159 - Advanced Meter Pole Inspection Upgrade SaaS Subs	Exon, W.	7	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
362	00754.00	220	RAMP - PACER Workforce Management	RAMP BC21157 - PACER WFM Replacement Project Labor (Sa	Exon, W.	2,117	7,230	4,308	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
363	00754.00	220	RAMP - PACER Workforce Management	RAMP BC21157 - PACER WFM Replacement Project NL Servic	Exon, W.	4,495	8,738	12,940	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
364	00754.00	220	RAMP - PACER Workforce Management	RAMP BC21157 - PACER WFM Replacement Project SaaS Sub	Exon, W.	2,486	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
365	00754.00	200	RAMP - PACER Workforce Management	RAMP BC21157 - PACER WFM Replacement Project HW Purch	Exon, W.	25	51	39	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
366	00754.00	220	RAMP - PACER Workforce Management	RAMP BC21157 - PACER WFM Replacement Project SW Purch	Exon, W.	65	68	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
367	00754.00	200	RAMP - PACER Mobile Upgrade Phase 2	RAMP 85674 - PACER Mobile Upgrade Phase 2 Labor (Same R	Exon, W.	623	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
368	00754.00	200	RAMP - PACER Mobile Upgrade Phase 2	RAMP 85674 - PACER Mobile Upgrade Phase 2 NL Services (Sa	Exon, W.	1,370	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
369	00754.00	200	RAMP - PACER Mobile Upgrade Phase 2	RAMP 85674 - PACER Mobile Upgrade Phase 2 HW Purchase (S	Exon, W.	1,681	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
37	00302.00	70	GT PIPELINE REPLACEMENTS	Pipeline Replacements - NON -COLLECTIBLE, RAMP C3 Leak R	Chiapa, R.	11,672	10,616	10,293	302	302	Test	Test	Y	Linear Base B	98.93%	10,502	Linear Base Business	10,616	70
370	00754.00	220	RAMP - PACER Mobile Upgrade Phase 2	RAMP 85674 - PACER Mobile Upgrade Phase 2 SW Purchase (S	Exon, W.	183	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
371	00754.00	220	Senate Bill 711 Bill Volatility Project	85679 - Senate Bill 711 Bill Volatility Project Labor	Exon, W.	912	696	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
372	00754.00	220	Senate Bill 711 Bill Volatility Project	85679 - Senate Bill 711 Bill Volatility Project NL Services	Exon, W.	1,047	901	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
373	00754.00	220	RAMP - Advanced Meter Network Except	RAMP 85683 - Advanced Meter Network Exceptions Mgmt & Ope	Exon, W.	250	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
374	00754.00	220	RAMP - Advanced Meter Network Except	RAMP 85683 - Advanced Meter Network Exceptions Mgmt & Ope	Exon, W.	934	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
375	00754.00	220	RAMP - Advanced Meter Network Except	RAMP 85683 - Advanced Meter Network Exceptions Mgmt & Ops	Exon, W.	157	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
376	00754.00	220	Meter Set Assembly Inspection Enhancem	85686 - Meter Set Assembly Inspection Enhancements Project La	Exon, W.	230	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
377	00754.00	220	Meter Set Assembly Inspection Enhancem	85686 - Meter Set Assembly Inspection Enhancements Project NL	Exon, W.	383	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
378	00754.00	220	Advanced Meter Web Portal for Third Par	89013 - AM Web Portal for 3rd Party Attachments Labor	Exon, W.	130	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
379	00754.00	220	Advanced Meter Web Portal for Third Par	89013 - AM Web Portal for 3rd Party Attachments NL Services	Exon, W.	131	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
38	00302.00	70	GT PIPELINE REPLACEMENTS	Pipeline Replacements - NON-COLLECTIBLE, RAMP C5 Pipeline	Chiapa, R.	23,252	21,145	20,506	302	302	Test	Test	Y	Linear Base B	98.93%	20,917	Linear Base Business	21,145	70
380	00754.00	220	Advanced Meter Web Portal for Third Par	89013 - AM Web Portal for 3rd Party Attachments SaaS Subscrip	Exon, W.	85	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
381	00754.00	220	RAMP - Advanced Meter HeadEnd and M	RAMP 89014 - Advanced Meter HeadEnd and (MDMS) Refresh L	Exon, W.	426	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
382	00754.00	220	RAMP - Advanced Meter HeadEnd and M	RAMP 89014 - Advanced Meter HeadEnd and (MDMS) Refresh N	Exon, W.	113	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
383	00754.00	220	Data Analysis Reporting Tool (DART) Upg	89023 - Data Analysis Reporting Tool (DART) Upgrade Labor	Exon, W.	141	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
384	00754.00	220	Data Analysis Reporting Tool (DART) Upg	89023 - Data Analysis Reporting Tool (DART) Upgrade NL Servic	Exon, W.	144	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
39	00302.00	70	GT PIPELINE REPLACEMENTS	Pipeline Replacements - NON-COLLECTIBLE, RAMP C6 Shallow	Chiapa, R.	3,890	3,539	3,431	302	302	Test	Test	Y	Linear Base B	98.93%	3,501	Linear Base Business	3,539	70
390	00754.00	220	Major Market to Cloud (M2C) - Billing Viev	89050 - M2C (Major Market to Cloud) - Billing Viewer Labor	Exon, W.	241	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
391	00754.00	220	Major Market to Cloud (M2C) - Billing Viev	89050 - M2C (Major Market to Cloud) - Billing Viewer NL Services	Exon, W.	1,298	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
392	00754.00	220	Major Market to Cloud (M2C) - Billing Viev	89050 - M2C (Major Market to Cloud) - Billing Viewer SaaS Subsc	Exon, W.	-	-	64	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
395	00754.00	220	Centralized Customer Data Management	BC21005 - Centralized Customer Data Management Labor	Exon, W.	462	636	591	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
396	00754.00	220	Centralized Customer Data Management	BC21005 - Centralized Customer Data Management NL Services	Exon, W.	1,831	1,216	1,255	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
397	00754.00	220	Centralized Customer Data Management	BC21005 - Centralized Customer Data Management SaaS Subsc	Exon, W.	-	675	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
398	00754.00	220	RAMP - Advanced Meter HeadEnd and M	RAMP BC21009 - AM HE and MDMS Next-Generation (AclaraON	Exon, W.	-	-	886	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
4	00163.00	100	Meters	Meter purchases for two primary purposes: new businss installatior	Aguirre, M.	38,572	37,766	38,788	163	163	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
40	00302.00	70	GT PIPELINE REPLACEMENTS	RAMP C5 Pipeline Replacements - Major Projects, NON-COLLEC	Chiapa, R.	4,683	7,075	-	302	302	Test	Test	Y	Linear Base B	98.93%	6,999	Linear Base Business	7,075	70
400	00754.00	220	RAMP - Advanced Meter HeadEnd and M	RAMP BC21009 - AM HE and MDMS Next-Gen (AclaraONE) Saa	Exon, W.	-	-	12,555	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
404	00754.00	200	Advanced Meter Data Collector Unit Hard	BC21031 - Advanced Meter Data Collector Unit Hardware Refres	Exon, W.	-	-	936	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
405	00754.00	200	Advanced Meter Data Collector Unit Hard	BC21031 - Advanced Meter Data Collector Unit Hardware Refres	Exon, W.	-	-	619	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
406	00754.00	200	Advanced Meter Data Collector Unit Hard	BC21031 - Advanced Meter Data Collector Unit Hardware Refres	Exon, W.	-	-	3,314	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
407	00754.00	220	DART Upgrade Phase II	BC21035 - DART Upgrade Phase II Labor	Exon, W.	269	92	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
408	00754.00	220	DART Upgrade Phase II	BC21035 - DART Upgrade Phase II NL Services	Exon, W.	510	311	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
409	00755.00	220	Customer Experience Phase 4 (CEP4)	85690 - Customer Experience Phase 4 (CEP4) Labor	Exon, W.	340	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
41	00303.00	70	GT PIPELINE RELOCATION-FREEWAY	00303 - Pipeline Relocation - Freeway	Chiapa, R.	2,155	248	229	303	303	Test	Test	Y	Linear Base B	98.93%	245	Linear Base Business	248	70
410	00755.00	220	Customer Experience Phase 4 (CEP4)	85690 - Customer Experience Phase 4 (CEP4) NL Services	Exon, W.	856	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
411	00755.00	220	Project Monaco	BC21002 - Project Monaco Labor	Exon, W.	307	80	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
412	00755.00	220	Project Monaco	BC21002 - Project Monaco NL Services	Exon, W.	542	135	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220

413	00755.00	220	Call Ahead SMS Text-based Customer Nc	89066 - Call Ahead SMS/Text-based Customer Notifications Labo	Exon, W.	385	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
414	00755.00	220	Call Ahead SMS Text-based Customer Nc	89066 - Call Ahead SMS/Text-based Customer Notifications NL S	Exon, W.	910	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
415	00755.00	220	Call Ahead SMS Text-based Customer Nc	89066 - Call Ahead SMS/Text-based Customer Notifications SaaS	Exon, W.	183	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
416	00755.00	220	Customer Experience Phase 5 (CEP5)	BC21106 - Customer Experience Phase 5 (CEP5) Labor	Exon, W.	778	1,046	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
417	00755.00	220	Customer Experience Phase 5 (CEP5)	BC21106 - Customer Experience Phase 5 (CEP5) NL Services	Exon, W.	1,604	2,420	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
418	00755.00	220	Intelligent Workload Distribution (IWD)	85685 - Intelligent Workload Distribution (IWD) Labor	Exon, W.	47	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
419	00755.00	220	Intelligent Workload Distribution (IWD)	85685 - Intelligent Workload Distribution (IWD) NL Services	Exon, W.	179	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
42	00304.00	70	GT PIPELINE RELOCATION-FRANCHIS	003040- Pipeline Relocation - Franchise/ Private/ Row, Non-collec	Chiapa, R.	7,183	5,371	7,025	304	304	Test	Test	Y	Linear Base B	98.93%	5,313	Linear Base Business	5,371	70
420	00755.00	220	Help Center Virtual Assistant	89051 - Help Center Virtual Assistant Labor	Exon, W.	230	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
421	00755.00	220	Help Center Virtual Assistant	89051 - Help Center Virtual Assistant NL Services	Exon, W.	883	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
422	00755.00	150	Electronic Volume Correctors (EVC) and (	85664 - Electronic Volume Correctors and Gas Chromatographs T	Exon, W.	98	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
423	00755.00	150	Electronic Volume Correctors (EVC) and (	85664 - Electronic Volume Correctors and Gas Chromatographs Te	Exon, W.	140	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
424	00755.00	220	Electronic Volume Correctors (EVC) and (	85664 - Electronic Volume Correctors and Gas Chromatographs Te	Exon, W.	131	-	-	755	755	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
428	00756.00	220	Business Adaptation Tech and Digitalizatic	BC21104 - Business Adaptation Tech & Digitalization Labor	Exon, W.	-	219	223	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
429	00756.00	220	Business Adaptation Tech and Digitalizatic	BC21104 - Business Adaptation Tech & Digitalization NL Services	Exon, W.	-	1,647	1,712	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
43	00304.00	70	GT PIPELINE RELOCATION-FRANCHIS	003040 - Pipeline Relocation - Franchise/ Private/ Row, Collectible	Chiapa, R.	-	-	-	304	304	Test	Test	Y	Linear Base B	98.93%	-	Linear Base Business	-	70
434	00756.00	220	RAMP - AVEVA and AutoCAD Enhancem	RAMP BC21131 - AVEVA & AutoCAD Enhancements - Phase 2 L	Exon, W.	1,022	975	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
435	00756.00	220	RAMP - AVEVA and AutoCAD Enhancem	RAMP BC21131 - AVEVA & AutoCAD Enhancements - Phase 2 N	Exon, W.	1,358	1,354	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
44	00304.00	70	GT PIPELINE RELOCATION-FRANCHIS	003040 - Pipeline Relocation - Franchise/ Private/ Row, Non-collec	Chiapa, R.	715	2,430	179	304	304	Test	Test	Y	Linear Base B	98.93%	2,404	Linear Base Business	2,430	70
446	00756.00	220	RAMP - Work Management Program Nex	RAMP BC21160 - CLICK Project-0 Labor (Same RAMP item as 0	Exon, W.	77	1,590	1,478	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
447	00756.00	220	RAMP - Work Management Program Nex	RAMP BC21160 - CLICK Project-0 NL Services (Same RAMP ite	Exon, W.	368	10,808	10,044	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
448	00756.00	220	RAMP - Records and Documents Manage	RAMP 89067 - (RDMS) - Engineering (PLCS) - Work Management	Exon, W.	241	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
449	00756.00	220	RAMP - Records and Documents Manage	RAMP 89067 - (RDMS) - Engineering (PLCS) - Work Management	Exon, W.	1,954	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
45	00305.00	70	GT COMPRESSOR STATIONS ADDITIC	003050- GT COMPRESSOR STATIONS- NON-COLLECTIBLE, F	Chiapa, R.	15,154	14,763	10,487	305	305	Test	Test	Y	Non-Linear Ba	17.83%	2,632	Non-Linear Base Busin	14,763	70
452	00756.00	220	RAMP - Pipeline Document Management	RAMP BC21165 - (PDMS) System of Record on OpenText Labor	Exon, W.	72	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
453	00756.00	220	RAMP - Pipeline Document Management	RAMP BC21165 - (PDMS) System of Record on OpenText NL Se	Exon, W.	2,046	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
454	00756.00	220	RAMP - Records and Document Manager	RAMP BC21166 - (RDMS): TSR-CDM Integration Labor (Same R	Exon, W.	50	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
455	00756.00	220	RAMP - Records and Document Manager	RAMP BC21166 - (RDMS): TSR-CDM Integration NL Services (Si	Exon, W.	850	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
456	00756.00	220	RAMP - Records and Document Manager	RAMP BC21168 - (RDMS): OpenText Upgrade & Enhancements	Exon, W.	34	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
457	00756.00	220	RAMP - Records and Document Manager	RAMP BC21168 - (RDMS): OpenText Upgrade & Enhancements I	Exon, W.	2,747	1,216	1,130	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
46	00306.00	70	GT CATHODIC PROTECTION	00306- GT CATHODIC PROTECTION, NON-COLLECTIBLE, RA	Chiapa, R.	9,630	9,381	7,580	306	306	Test	Test	Y	Linear Base B	98.93%	9,281	Linear Base Business	9,381	70
460	00756.00	220	RAMP - New Business Management Syst	RAMP BC21192 - Replace NBMS from Mainframe to SAP Labor	Exon, W.	-	317	295	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
461	00756.00	220	RAMP - New Business Management Syst	RAMP BC21192 - Replace NBMS from Mainframe to SAP NL Se	Exon, W.	-	2,162	2,009	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
47	00308.00	70	GT M&R STATIONS ADDITIONS/REPLA	003080- GT M&R STATIONS- 318 NON-COLLECTIBLE, RAMP (	Chiapa, R.	35,731	34,810	28,128	308	308	Test	Test	Y	Non-Linear Ba	17.83%	6,206	Non-Linear Base Busin	34,810	70
473	00756.00	220	RAMP - Noggin 2.0 Core Implementation	RAMP BC21182 - Noggin Ph 3 SoCalGas Labor	Exon, W.	415	801	172	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
474	00756.00	220	RAMP - Noggin 2.0 Core Implementation	RAMP BC21182 - Noggin 2.0 Core Implementation NL Services (S	Exon, W.	1,442	2,898	1,412	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
475	00756.00	220	RAMP - Noggin 2.0 Core Implementation	RAMP BC21182 - Noggin 2.0 Core Implementation SaaS Subscrip	Exon, W.	1,962	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
476	00756.00	220	RAMP - Energy Transition Digital Twin	RAMP 89077 - Sustainability Strategy - Net Zero by 2045 Labor (S	Exon, W.	116	180	167	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
477	00756.00	220	RAMP - Energy Transition Digital Twin	RAMP 89077 - Sustainability Strategy - Net Zero by 2045 NL Serv	Exon, W.	2,483	1,758	1,633	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
478	00756.00	220	RAMP - Energy Transition Digital Twin	RAMP 89077 -Sustainability Strategy-Net Zero by 2045 SaaS Sub	Exon, W.	471	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
48	00308.00	70	GT M&R STATIONS ADDITIONS/REPLA	00380- GT M&R STATIONS - 338 Non-COLLECTIBLE, RAMP C	Chiapa, R.	11,910	11,603	9,376	308	308	Test	Test	Y	Non-Linear Ba	17.83%	2,069	Non-Linear Base Busin	11,603	70
49	00308.00	70	GT M&R STATIONS ADDITIONS/REPLA	003080 - M&R STATIONS BC 318, COLLECTIBLE, Non-RAMP,	Chiapa, R.	-	-	-	308	308	Test	Test	Y	Non-Linear Ba	17.83%	-	Non-Linear Base Busin	-	70
5	00163.00	100	Meters	Ultrasonic Meter Replacement Project	Aguirre, M.	3,655	858	806	163	163	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
50	00309.00	70	GT AUX EQUIPMENT& INFRASTRUCTI	003090- Security and Auxiliary Equipment, NON-COLLECTIBLE, I	Chiapa, R.	1,961	787	727	309	309	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
51	00309.00	60	GT AUX EQUIPMENT& INFRASTRUCTI	RAMP SCG - CFF - 5 Physical Security	Chiapa, R.	2,370	2,240	2,113	309	309	Capital	Capital	N	Capital	0.00%	-	Capital	-	60
52	00309.00	60	GT AUX EQUIPMENT& INFRASTRUCTI	RAMP M7. Workplace Violence Prevention Program Enhancemer	Chiapa, R.	87	82	77	309	309	Capital	Capital	N	Capital	0.00%	-	Capital	-	60
521	00756.00	220	RAMP - CLICK Modernization Phase II	RAMP BC21016 - CLICK Modernization Phase II Labor (Same RA	Exon, W.	1,540	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
522	00756.00	220	RAMP - CLICK Modernization Phase II	RAMP BC21016 - CLICK Modernization Phase II NL Services (Sa	Exon, W.	1,177	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
527	00756.00	220	Foundations Analytics Service	89070 - Foundations Analytics Service Labor	Exon, W.	555	573	532	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
528	00756.00	220	Foundations Analytics Service	89070 - Foundations Analytics Service NL Services	Exon, W.	5,429	4,188	2,976	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
529	00756.00	220	RAMP - Situational Awareness Dashboarc	RAMP BC21068 - Situational Awareness Dashboards 2022-2023 I	Exon, W.	1,151	2,378	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
532	00756.00	220	Supplier Risk Management (SRM)	BC21089 - SRM (Supplier Risk Management) Labor	Exon, W.	-	354	109	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
533	00756.00	220	Supplier Risk Management (SRM)	BC21089 - SRM (Supplier Risk Management) NL Services	Exon, W.	-	844	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
534	00756.00	220	Supplier Risk Management (SRM)	BC21089 - SRM (Supplier Risk Management) SaaS Subscription	Exon, W.	-	1,255	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
538	00756.00	220	RAMP - Digital Integration	RAMP 89076 - Digital Integration Labor (Same RAMP item as 007	Exon, W.	237	181	197	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
539	00756.00	220	RAMP - Digital Integration	RAMP 89076 - Digital Integration NL Services (Same RAMP item	Exon, W.	2,096	1,387	1,510	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
540	00756.00	220	RAMP - Digital Integration	RAMP 89076 - Digital Integration SaaS Subscription (Same RAMF	Exon, W.	349	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
542	00786.00	220	Digital Process Automation	89075 - Digital Process Automation Labor	Exon, W.	286	192	178	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
546	00786.00	220	RAMP - Decision Analytics and Automatio	RAMP BC21066 - Decision Analytics and Automation Labor (Sam	Exon, W.	305	343	319	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
547	00786.00	220	RAMP - Decision Analytics and Automatio	RAMP BC21066 - Decision Analytics and Automation NL Services	Exon, W.	3,179	3,215	2,429	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
55	00335.00	70	GT COMPRESSOR STATIONS ADDITIC	RAMP Blythe Compressor Station Modernization - Plant 2	Chiapa, R.	36,817	-	-	335	335	Test	Test	Y	Non-Linear Ba	17.83%	-	Non-Linear Base Busin	-	70
556	00786.00	220	RAMP - Records and Document Manager	RAMP BC21167 - (RDMS): ProCore RDMS Integration Labor (S	Exon, W.	55	-	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
557	00786.00	220	RAMP - Records and Document Manager	RAMP BC21167 - (RDMS): ProCore RDMS Integration NL Servi	Exon, W.	916	-	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
56	00335.00	70	GT COMPRESSOR STATIONS ADDITIC	RAMP Blythe Compressor Station Modernization - Plant 4 Close C	Chiapa, R.	12,110	452	-	335	335	Test	Test	Y	Non-Linear Ba	17.83%	81	Non-Linear Base Busin	452	70
563	00786.00	220	CQMX Replacement	BC22004 - CQMX Replacement NL Services	Exon, W.	385	127	118	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
564	00786.00	220	CQMX Replacement	BC22004 - CQMX Replacement SW Purchase	Exon, W.	293	-	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
567	01006.00	100	Field Capital Support	[RAMP] Company Crew & Contractor Inspections on O&M & Capit	Aguirre, M.	-	-	-	006	903	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
568	01006.00	100	Field Capital Support	[RAMP] Company Excavator Training (MP)	Aguirre, M.	-	-	-	006	903	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
569	01006.00	100	Field Capital Support	[RAMP] Company Excavator Training (HP)	Aguirre, M.	-	-	-	006	903	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
57	00343.00	190	Aviation Services	Aviation Services	Martinez, M.	-	95	549	343	343	Test	Test	Y	Linear Base B	98.93%	94	Linear Base Business	95	190
570	01006.00	100	Field Capital Support	[RAMP] Locate & Mark Training (MP)	Aguirre, M.	-	-	-	006	903	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
571	01006.00	100	Field Capital Support	[RAMP] Locate & Mark Training (HP)	Aguirre, M.	-	-	-	006	903	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
572	01006.00	100	Field Capital Support	[RAMP] Locate & Mark Annual Refresher Training and Competenc	Aguirre, M.	-	-	-	006	903	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
573	01006.00	100	Field Capital Support	[RAMP] Locate & Mark Annual Refresher Training and Competenc	Aguirre, M.	-	-	-	006	903	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
574	01006.00	100	Field Capital Support	Funding for a broad range of services to support Gas Distribution fi	Aguirre, M.	-	-	-	006	903	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
575	01002.00	70	Supervision and Engineering Overhead Pc	Supervision and Engineering Overhead Pool	Martinez, M.	-	-	-	002	908	Test	Test	Y	Linear Base B	98.93%	-	Linear Base Business	-	70
576	00151.00	100	New Business Trench Reimbursement	Customers who provide their own trench receive reimbursement fo	Aguirre, M.	1,771	1,514	580	151	151	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
577	00756.00	220	DIMP Data Management - IT	007560 - RAMP - DIMP - Data Management (DREAMS)	Kitson, A.	5,617	5,804	5,400	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
578	00756.00	220	DIMP Data Management - IT	007560 - RAMP - DIMP - Data Management (GIPP)	Kitson, A.	434	446	408	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
579	00312.00	70	TIMP	P03120 - RAMP - Integrity Assessments and Remediation (HCA a	Kitson, A.	114,846	103,656	121,372	312	312	Test	Test	Y	TIMP	75.26%	78,014	TIMP	103,656	70
58	00370.00	70	FIMP - Transmission	003700 - RAMP - Facility Integrity Management Program (FIMP) -	Kitson, A.	-	-	-	370	370	Test	Test	Y	Linear Base B	98.93%	-	Linear Base Business	-	70
580	00312.00	70	TIMP	P03120 - RAMP - Integrity Assessments and Remediation - L235 (	Kitson, A.	-	16,015	30,094	312	312	Test	Test	Y	TIMP	75.26%	12,053	TIMP	16,015	70
581	00756.00	220	TIMP Data Management - IT	P0756A - RAMP - TIMP - Data Management	Kitson, A.	8,515	8,658	7,168	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
582	00756.00	220	TIMP Data Management - IT	P0756A - RAMP - TIMP - Data Management - EAM Data Build	Kitson, A.	4,979	5,142	4,778	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
583	00367.00	70	Gas Safety Enhancement Programs	X03670 - RAMP - Gas Transmission Safety Rule (GTSR) - MAOP	Kitson, A.	6,004	24,413	76,747	367	367	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
584	00367.00	70	Gas Safety Enhancement Programs	X03670 - RAMP - Gas Transmission Safety Rule (GTSR) Part 2	Kitson, A.	-	4,910	5,716	367	367	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
585	00367.00	70	Gas Safety Enhancement Programs	X03670 - RAMP - PHMSA Valve Rule	Kitson, A.	-	11,845	8,245	367	367	Capital	Capital	N	Capital	0.00%	-	Capital	-	70

59	00405.00	70	GOCC (Gas Ops Control Center) Transmi	00405.000 - CCM Transmission RAMP C37	Chiapa, R.	2,582	2,516	2,323	405	405	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
6	00164.00	100	Regulators	Gas regulators purchased for new business installations and replac	Aguirre, M.	8,725	8,364	9,712	164	164	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
61	00411.00	40	GAS STOR Comp Sta Add/Rpls	RAMP STORAGE COMPRESSOR STATION ADD/REPLACEME	Bittleston, L.	7,330	6,456	3,807	411	411	Test	Test	Y	Non-Linear Ba	17.83%	1,151	Non-Linear Base Busin	6,456	40
62	00411.00	40	GAS STOR Comp Sta Add/Rpls	RAMP STORAGE COMPRESSOR STATION ADD/REPLACEME	Bittleston, L.	2,891	2,091	2,001	411	411	Test	Test	Y	Non-Linear Ba	17.83%	373	Non-Linear Base Busin	2,091	40
63	00411.00	40	GAS STOR Comp Sta Add/Rpls	RAMP STORAGE COMPRESSOR STATION ADD/REPLACEME	Bittleston, L.	1,439	3,528	1,196	411	411	Test	Test	Y	Non-Linear Ba	17.83%	629	Non-Linear Base Busin	3,528	40
64	00411.00	40	GAS STOR Comp Sta Add/Rpls	RAMP STORAGE COMPRESSOR STATION ADD/REPLACEME	Bittleston, L.	2,332	1,879	506	411	411	Test	Test	Y	Non-Linear Ba	17.83%	335	Non-Linear Base Busin	1,879	40
65	00411.00	40	GAS STOR Comp Sta Add/Rpls	RAMP STORAGE COMPRESSOR STATION ADD/REPLACEME	Bittleston, L.	4,572	3,925	8,766	411	411	Test	Test	Y	Non-Linear Ba	17.83%	700	Non-Linear Base Busin	3,925	40
66	00412.00	40	GAS STOR Wells	RAMP Well Replacement	Bittleston, L.	54,506	24,083	15,575	412	412	Test	Test	Y	Non-Linear Ba	17.83%	4,294	Non-Linear Base Busin	24,083	40
67	00412.00	40	GAS STOR Wells	RAMP Abandonment of storage well	Bittleston, L.	0	(0)	-	412	412	Test	Test	Y	Non-Linear Ba	17.83%	(0)	Non-Linear Base Busin	(0)	40
68	00412.00	40	GAS STOR Wells	RAMP Workover	Bittleston, L.	9,342	1,639	7,867	412	412	Test	Test	Y	Non-Linear Ba	17.83%	292	Non-Linear Base Busin	1,639	40
69	00413.00	40	GAS STOR Pipelines	Storage Pipelines	Bittleston, L.	1,413	1,636	4,609	413	413	Test	Test	Y	Non-Linear Ba	17.83%	292	Non-Linear Base Busin	1,636	40
7	00173.00	100	Cathodic Protection (CP) Capital	[RAMP] Capital expenditures associated with the installation of cath	Aguirre, M.	11,054	11,169	10,866	173	173	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
70	00413.00	40	GAS STOR Pipelines	Storage Pipelines	Bittleston, L.	6,686	1,453	1,068	413	413	Test	Test	Y	Non-Linear Ba	17.83%	259	Non-Linear Base Busin	1,453	40
71	00413.00	40	GAS STOR Pipelines	Storage Pipelines	Bittleston, L.	1,265	162	819	413	413	Test	Test	Y	Non-Linear Ba	17.83%	29	Non-Linear Base Busin	162	40
72	00413.00	40	GAS STOR Pipelines	Storage Pipeline	Bittleston, L.	1,920	1,231	984	413	413	Test	Test	Y	Non-Linear Ba	17.83%	219	Non-Linear Base Busin	1,231	40
73	00413.00	40	GAS STOR Pipelines	Storage Pipeline	Bittleston, L.	1,916	3,868	3,784	413	413	Test	Test	Y	Non-Linear Ba	17.83%	690	Non-Linear Base Busin	3,868	40
74	00413.00	40	GAS STOR Pipelines	Storage Pipeline Laterals	Bittleston, L.	17,599	17,282	16,534	413	413	Test	Test	Y	Non-Linear Ba	17.83%	3,081	Non-Linear Base Busin	17,282	40
75	00414.00	40	GAS STOR Purifi Equip	RAMP Storage Purification Equipment	Bittleston, L.	4,612	720	91	414	414	Test	Test	Y	Non-Linear Ba	17.83%	128	Non-Linear Base Busin	720	40
76	00414.00	40	GAS STOR Purifi Equip	RAMP Storage Purification Equipment (Same RAMP item as 0041	Bittleston, L.	408	114	109	414	414	Test	Test	Y	Non-Linear Ba	17.83%	20	Non-Linear Base Busin	114	40
77	00414.00	40	GAS STOR Purifi Equip	RAMP Storage Purification Equipment (Same RAMP item as 0041	Bittleston, L.	1,983	700	28	414	414	Test	Test	Y	Non-Linear Ba	17.83%	125	Non-Linear Base Busin	700	40
78	00414.00	40	GAS STOR Purifi Equip	RAMP Storage Purification Equipment (Same RAMP item as 0041	Bittleston, L.	5,664	3,500	2,384	414	414	Test	Test	Y	Non-Linear Ba	17.83%	624	Non-Linear Base Busin	3,500	40
79	00414.00	40	GAS STOR Purifi Equip	RAMP Storage Purification equipment (Same RAMP item as 0041	Bittleston, L.	96	3,548	9,001	414	414	Test	Test	Y	Non-Linear Ba	17.83%	633	Non-Linear Base Busin	3,548	40
8	00173.00	100	Cathodic Protection (CP) Capital	[RAMP] Installation and replacement of Remote Monitoring Units (I	Aguirre, M.	789	-	-	173	173	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
80	00419.00	30	GAS STOR Aux Equip & Infrastr	STORAGE AUX. EQUIPMENT & INFRASTRUCTURE - Aliso Ca	Bittleston, L.	18,142	13,386	8,563	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	30
81	00419.00	30	GAS STOR Aux Equip & Infrastr	STORAGE AUX EQUIPMENT & INFRASTRUCTURE - Honor Ra	Bittleston, L.	9,220	5,272	3,501	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	30
82	00419.00	30	GAS STOR Aux Equip & Infrastr	STORAGE AUX EQUIPMENT & INFRASTRUCTURE - PDR	Bittleston, L.	6,727	4,164	1,996	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	30
83	00419.00	30	GAS STOR Aux Equip & Infrastr	STORAGE AUX EQUIPMENT & INFRASTRUCTURE - LG	Bittleston, L.	6,940	8,397	1,009	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	30
84	00419.00	40	GAS STOR Aux Equip & Infrastr	Storage Aux Equipment - All Storage Fields	Bittleston, L.	2,838	2,937	14,746	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	40
85	00419.00	40	GAS STOR Aux Equip & Infrastr	AC RECLAIM Lean Burn	Bittleston, L.	5,472	10,973	3,350	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	40
86	00419.00	40	GAS STOR Aux Equip & Infrastr	AC RECLAIM Rich Burn	Bittleston, L.	3,308	2,479	-	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	40
87	00419.00	40	GAS STOR Aux Equip & Infrastr	HR RECLAIM	Bittleston, L.	5,307	966	-	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	40
88	00419.00	40	GAS STOR Aux Equip & Infrastr	PDR RECLAIM	Bittleston, L.	13,838	12,810	2,616	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	40
89	00419.00	40	GAS STOR Aux Equip & Infrastr	AC P30 Isolation Valve Replacement	Bittleston, L.	2,381	-	-	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	40
9	00181.00	100	Electronic Pressure Monitors (EPM)	[RAMP] Electronic Pressure Monitors (EPMs) used by SoCalGas I	Aguirre, M.	461	465	453	181	181	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
90	00441.00	40	SIMP	00441A - RAMP - SIMP - Integrity Demonstration, Verification, Mo	Kitson, A.	52,838	44,410	23,902	441	441	Test	Test	Y	SIMP	60.64%	26,929	SIMP	44,410	40
91	00441.00	40	SIMP	00441A - RAMP - SIMP - Well Abandonment and Replacement	Kitson, A.	-	0	(0)	441	441	Test	Test	Y	SIMP	60.64%	0	SIMP	0	40
92	00460.00	40	FIMP- Storage	*004600 - RAMP - Facility Integrity Management Program (FIMP) -	Kitson, A.	-	-	-	460	460	Capital	Capital	N	Capital	0.00%	-	Capital	-	40
53	00335.0	70	RAMP Ventura Compressor Modernazatic	RAMP Ventura Compressor Modernazation - Principal Project	Chiapa, R.	-	-	-	335	335	Test	Test	Y	Non-Linear Ba	17.83%	-	Non-Linear Base Busin	-	70
60	00411.0	40	HR Comp. Modernization Project	HR Comp. Modernization Project	Bittleston, L.	-	-	-	411	411	Test	Test	Y	Non-Linear Ba	17.83%	-	Non-Linear Base Busin	-	40
139	00571.0	70	Valves	Valves	Kostelnik, W.	-	-	-	571	571	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
94	00512.0	70	PSEP-L225-P2A-North (P2A Capital Porti	PSEP-L225-P2A-North (P2A Capital Portion of Hydrotest) (Same	Kostelnik, W.	-	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
93	00512.0	70	RAMP PSEP-SL38-539-P2A Replacemer	RAMP PSEP-SL38-539-P2A Replacement (Same RAMP Item as	Kostelnik, W.	1,239	1,078	26,179	512	512	Test	Test	Y	PSEP	70.38%	758	PSEP	1,078	70
95	00512.0	70	RAMP PSEP-L85-P1B-Lake Stn to Grape	RAMP PSEP-L85-P1B-Lake Stn to Grapevine Rd (P1B Replacem	Kostelnik, W.	3,894	2,644	11,172	512	512	Test	Test	Y	PSEP	70.38%	1,861	PSEP	2,644	70
96	00512.0	70	RAMP PSEP-SL38-362-P2-01 (P2A Capi	RAMP PSEP-SL38-362-P2-01 (P2A Capital Portion of Hydrotest)	Kostelnik, W.	-	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
97	00512.0	70	RAMP PSEP-SL38-952-P2A Test (P2A C	RAMP PSEP-SL38-952-P2A Test (P2A Capital Portion of Hydrote	Kostelnik, W.	-	991	916	512	512	Test	Test	Y	PSEP	70.38%	698	PSEP	991	70
98	00512.0	70	RAMP PSEP-L235E-P2-01 Test (P2A Ca	RAMP PSEP-L235E-P2-01 Test (P2A Capital Portion of Hydrotes	Kostelnik, W.	236	187	172	512	512	Test	Test	Y	PSEP	70.38%	131	PSEP	187	70
99	00512.0	70	RAMP PSEP-L235E-P2-02 Test (P2A Ca	RAMP PSEP-L235E-P2-02 Test (P2A Capital Portion of Hydrotes	Kostelnik, W.	383	259	239	512	512	Test	Test	Y	PSEP	70.38%	182	PSEP	259	70
100	00512.0	70	RAMP PSEP-L4000E-P2A (P2A Capital I	RAMP PSEP-L4000E-P2A (P2A Capital Portion of Hydrotest) (Sa	Kostelnik, W.	634	201	186	512	512	Test	Test	Y	PSEP	70.38%	142	PSEP	201	70
101	00512.0	70	RAMP PSEP-L225-P2A-South (P2A Capi	RAMP PSEP-L225-P2A-South (P2A Capital Portion of Hydrotest)	Kostelnik, W.	-	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
102	00512.0	70	RAMP PSEP-SL44-306-P1B (P1B Replac	RAMP PSEP-SL44-306-P1B (P1B Replacement) (Same RAMP It	Kostelnik, W.	-	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
54	00335.0	70	RAMP Ventura Compressor Ststion Mode	RAMP Ventura Compressor Ststion Modernization - ARE (Same R	Chiapa, R.	-	-	-	335	335	Test	Test	Y	Non-Linear Ba	17.83%	-	Non-Linear Base Busin	-	70
586	00800.0	230	Customer Service - CIS Replacement	Customer Service - CIS Replacement	Goldman, E.	-	-	-	800	800	Capital	Capital	N	Capital	0.00%	-	Capital	-	230
104	00512.0	70	RAMP PSEP P2A Station Piping (P2A Re	RAMP PSEP P2A Station Piping (P2A Replacement) (Same RAM	Kostelnik, W.	-	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
105	00512.0	70	P2A Uninitiated Projects Tests (P2A Capi	P2A Uninitiated Projects Tests (P2A Capital Portion of Hydrotest) (	Kostelnik, W.	-	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
103	00512.0	70	RAMP PSEP-L406-P2-01 (P2A Capital P	RAMP PSEP-L406-P2-01 (P2A Capital Portion of Hydrotest) (San	Kostelnik, W.	118	72	66	512	512	Test	Test	Y	PSEP	70.38%	51	PSEP	72	70
144	00653.0	120	Logistics Warehouse	Logistics Warehouse	Guy, B.	-	-	-	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	120
106	00512.0	70	RAMP PSEP-L257-P2-01 Test (P2A Cap	RAMP PSEP-L257-P2-01 Test (P2A Capital Portion of Hydrotest)	Kostelnik, W.	-	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
107	00512.0	70	RAMP PSEP-P2A Uninitiated Replaceme	RAMP PSEP-P2A Uninitiated Replacements (P2A Replacements)	Kostelnik, W.	-	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
108	00512.0	70	RAMP PSEP-L1004-P2-01 Test (Capital I	RAMP PSEP-L1004-P2-01 Test (Capital Portion of Hydrotest) (Sa	Kostelnik, W.	-	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
109	00512.0	70	RAMP PSEP-L404-P2A Test (Capital Por	RAMP PSEP-L404-P2A Test (Capital Portion of Hydrotest) (Same	Kostelnik, W.	-	-	-	512	512	Test	Test	Y	PSEP	70.38%	-	PSEP	-	70
162	00721.00	220	RAMP - Project and Portfolio Manageme	RAMP BC21147 - Project & Portfolio Mgmt System - Const - Phas	Exon, W.	821	1,553	824	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
163	00721.00	220	RAMP - Project and Portfolio Manageme	RAMP BC21147 - Project & Portfolio Mgmt System - Const - Phas	Exon, W.	1,568	4,377	3,544	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
164	00721.00	220	RAMP - Project and Portfolio Manageme	RAMP BC21151 - Project & Portfolio Mgmt System - Storage NL	Exon, W.	-	-	2,008	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
165	00721.00	220	RAMP - Project and Portfolio Manageme	RAMP BC21152 - Project & Portfolio Mgmt System - Transmissior	Exon, W.	-	-	2,244	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
166	00721.00	200	RAMP - Application Monitoring Refresh	RAMP 89016 - Application Monitoring Refresh Labor	Exon, W.	169	-	1,220	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
167	00721.00	200	RAMP - Application Monitoring Refresh	RAMP 89016 - Application Monitoring Refresh NL Services (Same	Exon, W.	2,771	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
168	00721.00	200	RAMP - Application Monitoring Refresh	RAMP 89016 - Application Monitoring Refresh HW Purchase (Sar	Exon, W.	59	-	5,735	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
169	00721.00	200	RAMP - Application Monitoring Refresh	RAMP 89016 - Application Monitoring Refresh HW Maintenance (S	Exon, W.	8	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
170	00721.00	200	RAMP - Compute Capacity Expansion 20	RAMP BC21191 - Compute Capacity Expansion 2023 Labor (Sarr	Exon, W.	-	120	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
171	00721.00	200	RAMP - Compute Capacity Expansion 20	RAMP BC21191 - Compute Capacity Expansion 2023 NL Service	Exon, W.	-	414	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
172	00721.00	200	RAMP - Compute Capacity Expansion 20	RAMP BC21191 - Compute Capacity Expansion 2023 HW Purcha	Exon, W.	-	3,117	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
173	00721.00	220	RAMP - Compute Capacity Expansion 20	RAMP BC21191 - Compute Capacity Expansion 2023 SW Purcha	Exon, W.	-	2,624	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
174	00721.00	200	RAMP - Compute Capacity Expansion 20	RAMP BC21191 - Compute Capacity Expansion 2023 HW Mainte	Exon, W.	-	1,132	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
175	00721.00	220	RAMP - Compute Capacity Expansion 20	RAMP BC21191 - Compute Capacity Expansion 2023 SW Mainte	Exon, W.	-	393	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
176	00721.00	150	RAMP - Network Infrastructure Extension	RAMP 85678 - Network Infrastructure Extension NL Services (San	Exon, W.	539	280	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
177	00721.00	150	RAMP - Network Infrastructure Extension	RAMP 85678 - Network Infrastructure Extension HW Purchase (Sa	Exon, W.	1,348	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
178	00721.00	220	RAMP - Network Infrastructure Extension	RAMP 85678 - Network Infrastructure Extension SW Purchase (Sa	Exon, W.	2,416	3,201	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
179	00721.00	150	RAMP - Network Infrastructure Extension	RAMP 85678 - Network Infrastructure Extension HW Maintenance	Exon, W.	-	1,258	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
180	00721.00	220	RAMP - Network Infrastructure Extension	RAMP 85678 - Network Infrastructure Extension SW Maintenance	Exon, W.	329	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
181	00721.00	200	Enterprise Radio Media Workstation Repl	BC21113 - Enterprise Radio Media Workstation Replacement Lat	Exon, W.	281	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
182	00721.00	200	Enterprise Radio Media Workstation Repl	BC21113 - Enterprise Radio Media Workstation Replacement NL	Exon, W.	408	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
183	00721.00	200	Enterprise Radio Media Workstation Repl	BC21113 - Enterprise Radio Media Workstation Replacement HW	Exon, W.	1,055	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
184	00721.00	220	RAMP - Identity and Access Management	RAMP BC21180 - IAM Cloud (P) Labor	Exon, W.	285	697	1,029	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
185	00721.00	220	RAMP - Identity and Access Management	RAMP BC21180 - IAM Cloud (P) NL Services (Same RAMP item	Exon, W.	2,031	3,601	2,008	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
186	00721.00	220	RAMP - Identity and Access Management	RAMP BC21180 - IAM Cloud (P) SaaS Subscription (Same RAMF	Exon, W.	-	572	1,181	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
187	00721.00	220	Enterprise Voice System Refresh	89045 - Enterprise Voice System Refresh Labor	Exon, W.	89	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
188	00721.00	220	Enterprise Voice System Refresh	89045 - Enterprise Voice System Refresh NL Services	Exon, W.	758	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220

189	00721.00	160	Enterprise Voice System Refresh	89045 - Enterprise Voice System Refresh HW Purchase	Exon, W.	501	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	160
190	00721.00	220	Enterprise Voice System Refresh	89045 - Enterprise Voice System Refresh SW Purchase	Exon, W.	2,520	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
191	00721.00	220	Enterprise Voice System Refresh	89045 - Enterprise Voice System Refresh SaaS Subscription	Exon, W.	-	812	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
192	00721.00	160	Enterprise Voice System Refresh	89045 - Enterprise Voice System Refresh HW Maintenance	Exon, W.	-	117	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	160
193	00721.00	220	Enterprise Voice System Refresh	89045 - Enterprise Voice System Refresh SW Maintenance	Exon, W.	842	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
195	00721.00	220	RAMP - Cloud Foundation	RAMP BC22006 - Cloud Foundation Labor	Exon, W.	668	697	721	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
196	00721.00	220	RAMP - Cloud Foundation	RAMP BC22006 - Cloud Foundation NL Services (Same RAMP Ite	Exon, W.	5,655	5,888	6,084	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
197	00721.00	220	RAMP - Compute Capacity Bulk Buy	RAMP 89033 - Compute Capacity Bulk Buy Labor	Exon, W.	31	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
198	00721.00	220	RAMP - Compute Capacity Bulk Buy	RAMP 89033 - Compute Capacity Bulk Buy NL Services (Same R	Exon, W.	38	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
199	00721.00	220	RAMP - Backup and Recovery Capacity E	RAMP BC20175 - Backup and Recovery Capacity Expansion 202	Exon, W.	47	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
200	00721.00	220	RAMP - Backup and Recovery Capacity E	RAMP BC20175 - Backup and Recovery Capacity Expansion 202	Exon, W.	1,061	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
201	00721.00	200	RAMP - Backup and Recovery Capacity E	RAMP BC20175 - Backup and Recovery Capacity Expansion 202	Exon, W.	108	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
202	00721.00	220	RAMP - Backup and Recovery Capacity E	RAMP BC20175 - Backup and Recovery Capacity Expansion 202	Exon, W.	69	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
203	00721.00	220	RAMP - Recovery Vault Expansion 2023	RAMP BC20176 - Recovery Vault Expansion 2023 Labor (Same F	Exon, W.	-	49	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
204	00721.00	220	RAMP - Recovery Vault Expansion 2023	RAMP BC20176 - Recovery Vault Expansion 2023 NL Services (S	Exon, W.	-	1,045	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
205	00721.00	220	RAMP - Recovery Vault Expansion 2023	RAMP BC20176 - Recovery Vault Expansion 2023 SaaS Subscrip	Exon, W.	-	11	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
206	00721.00	200	RAMP - Recovery Vault Expansion 2023	RAMP BC20176 - Recovery Vault Expansion 2023 HW Maintenan	Exon, W.	-	126	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
207	00721.00	220	RAMP - Recovery Vault Expansion 2023	RAMP BC20176 - Recovery Vault Expansion 2023 SW Maintenan	Exon, W.	-	72	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
214	00721.00	200	RAMP - Network Attached Storage Cyber	RAMP BC21077 - NAS Cyber Vault Capacity Expansion 2023 Lab	Exon, W.	-	58	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
215	00721.00	200	RAMP - Network Attached Storage Cyber	RAMP BC21077 - NAS Cyber Vault Capacity Expansion 2023 NL	Exon, W.	-	82	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
216	00721.00	200	RAMP - Network Attached Storage Cyber	RAMP BC21077 - NAS Cyber Vault Capacity Expansion 2023 HW	Exon, W.	-	147	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
217	00721.00	220	RAMP - Network Attached Storage Cyber	RAMP BC21077 - NAS Cyber Vault Capacity Expansion 2023 SW	Exon, W.	-	96	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
218	00721.00	200	RAMP - Network Attached Storage Cyber	RAMP BC21077-NAS Cyber Vault Capacity Expansion 2023 SaaS	Exon, W.	-	8	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
219	00721.00	200	RAMP - Network Attached Storage Cyber	RAMP BC21077 - NAS Cyber Vault Capacity Expansion 2023 HW	Exon, W.	-	21	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
220	00721.00	220	RAMP - Network Attached Storage Cyber	RAMP BC21077 - NAS Cyber Vault Capacity Expansion 2023 SW	Exon, W.	-	14	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
221	00721.00	220	RAMP - Compute Capacity Expansion 20	RAMP BC21078 - Compute Capacity Expansion 2022 Labor (Sam	Exon, W.	-	42	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
222	00721.00	200	RAMP - Compute Capacity Expansion 20	RAMP BC21078 - Compute Capacity Expansion 2022 NL Service	Exon, W.	-	3,935	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
223	00721.00	200	RAMP - Compute Database Hardware Ca	RAMP BC21079 - Compute Db Hdw Cpty Exp & Infra Demand Mg	Exon, W.	188	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
224	00721.00	200	RAMP - Compute Database Hardware Ca	RAMP BC21079- Compute Db Hdw Cpty Exp & Infra Demand Mg	Exon, W.	1,333	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
225	00721.00	200	RAMP - Compute Database Hardware Ca	RAMP BC21079-Compute Db Hdw Cpty Exp & Infra Demand Mgr	Exon, W.	1,146	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
226	00721.00	220	RAMP - Compute Database Hardware Ca	RAMP BC21079-Compute Db Hdw Cpty Exp & Infra Demand Mgr	Exon, W.	489	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
227	00721.00	200	RAMP - Compute Database Hardware Ca	RAMP BC21079-Compute Db Hdw Cpty Exp & Infra Demand Mgr	Exon, W.	90	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
228	00721.00	220	RAMP - Compute Database Hardware Ca	RAMP BC21079-Compute Db Hdw Cpty Exp & Infra Demand Mgr	Exon, W.	760	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
229	00721.00	200	Mobile Phone Refresh 2022	BC21098 - Mobile Phone Refresh - 2022 Labor	Exon, W.	1,130	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
230	00721.00	200	Mobile Phone Refresh 2022	BC21098 - Mobile Phone Refresh - 2022 NL Services	Exon, W.	943	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
231	00721.00	200	Mobile Phone Refresh 2022	BC21098 - Mobile Phone Refresh - 2022 HW Purchase	Exon, W.	6,065	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
232	00721.00	200	Mobile Phone Refresh 2022	BC21098 - Mobile Phone Refresh - 2022 HW Maintenance	Exon, W.	809	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
233	00721.00	220	RAMP - Infrastructure Monitoring Impleme	RAMP BC21101 - Infrastructure Monitoring Implementation Labor	Exon, W.	931	1,362	359	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
234	00721.00	220	RAMP - Infrastructure Monitoring Impleme	RAMP BC21101 - Infrastructure Monitoring Implementation NL Se	Exon, W.	1,008	1,569	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
235	00721.00	220	RAMP - Infrastructure Monitoring Impleme	RAMP BC21101 - Infrastructure Monitoring Implementation SW Pu	Exon, W.	329	686	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
236	00721.00	220	RAMP - Infrastructure Monitoring Impleme	RAMP BC21101 -Infrastructure Monitoring Implementation SW Ma	Exon, W.	148	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
237	00721.00	200	RAMP - Backup and Recovery Hardware	RAMP BC21116 - Backup and Recovery Hardware Refresh 2023	Exon, W.	-	148	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
238	00721.00	200	RAMP - Backup and Recovery Hardware	RAMP BC21116 - Backup and Recovery Hardware Refresh 2023	Exon, W.	-	503	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
239	00721.00	200	RAMP - Backup and Recovery Hardware	RAMP BC21116 - Backup and Recovery Hardware Refresh 2023	Exon, W.	-	2,257	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
240	00721.00	200	RAMP - Backup and Recovery Hardware	RAMP BC21116 -Backup and Recovery Hardware Refresh 2023 I	Exon, W.	-	398	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
241	00721.00	200	RAMP - Recovery Vault Expansion 2024	RAMP BC21118 - Recovery Vault Expansion 2024 Labor (Same F	Exon, W.	-	-	73	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
242	00721.00	200	RAMP - Recovery Vault Expansion 2024	RAMP BC21118 - Recovery Vault Expansion 2024 NL Services (S	Exon, W.	-	-	92	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
243	00721.00	200	RAMP - Recovery Vault Expansion 2024	RAMP BC21118 - Recovery Vault Expansion 2024 HW Purchase	Exon, W.	-	-	731	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
244	00721.00	220	RAMP - Recovery Vault Expansion 2024	RAMP BC21118 - Recovery Vault Expansion 2024 SW Purchase	Exon, W.	-	-	402	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
245	00721.00	220	RAMP - Recovery Vault Expansion 2024	RAMP BC21118 - Recovery Vault Expansion 2024 SaaS Subscrip	Exon, W.	-	-	12	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
246	00721.00	200	RAMP - Recovery Vault Expansion 2024	RAMP BC21118 - Recovery Vault Expansion 2024 HW Maintenan	Exon, W.	-	-	129	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
247	00721.00	220	RAMP - Recovery Vault Expansion 2024	RAMP BC21118 - Recovery Vault Expansion 2024 SW Maintenan	Exon, W.	-	-	74	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
248	00721.00	220	RAMP - Network Attached Storage Cyber	RAMP BC21119 - NAS Cyber Vault Capacity Expansion 2024 Lab	Exon, W.	-	-	31	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
249	00721.00	220	RAMP - Network Attached Storage Cyber	RAMP BC21119 - NAS Cyber Vault Capacity Expansion 2024 NL	Exon, W.	-	-	76	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
250	00721.00	200	RAMP - Network Attached Storage Cyber	RAMP BC21119 - NAS Cyber Vault Capacity Expansion 2024 HW	Exon, W.	-	-	143	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
251	00721.00	220	RAMP - Network Attached Storage Cyber	RAMP BC21119 - NAS Cyber Vault Capacity Expansion 2024 SW	Exon, W.	-	-	95	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
252	00721.00	220	RAMP - Network Attached Storage Cyber	RAMP BC21119-NAS Cyber Vault Capacity Expansion 2024 SaaS	Exon, W.	-	-	7	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
253	00721.00	200	RAMP - Network Attached Storage Cyber	RAMP BC21119 - NAS Cyber Vault Capacity Expansion 2024 HW	Exon, W.	-	-	22	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
254	00721.00	220	RAMP - Network Attached Storage Cyber	RAMP BC21119 - NAS Cyber Vault Capacity Expansion 2024 SW	Exon, W.	-	-	14	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
255	00721.00	200	RAMP - Compute Database Hardware Ca	RAMP BC21120 - Compute Database Hardware Capacity Expans	Exon, W.	-	142	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
256	00721.00	200	RAMP - Compute Database Hardware Ca	RAMP BC21120 - Compute Database Hardware Capacity Exp 20	Exon, W.	-	323	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
257	00721.00	200	RAMP - Compute Database Hardware Ca	RAMP BC21120 - Compute Database Hardware Capacity Exp 20	Exon, W.	-	1,188	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
258	00721.00	220	RAMP - Compute Database Hardware Ca	RAMP BC21120 - Compute Database Hardware Capacity Exp 20	Exon, W.	-	972	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
259	00721.00	200	RAMP - Compute Database Hardware Ca	RAMP BC21120 - Compute Database Hardware Capacity Exp 20	Exon, W.	-	179	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
260	00721.00	200	RAMP - Compute Infrastructure Refresh 2	RAMP BC21121 - Compute Infrastructure Refresh 2024 Labor (Sa	Exon, W.	-	-	651	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
261	00721.00	200	RAMP - Compute Infrastructure Refresh 2	RAMP BC21121 - Compute Infrastructure Refresh 2024 NL Servic	Exon, W.	-	-	1,359	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
262	00721.00	200	RAMP - Compute Infrastructure Refresh 2	RAMP BC21121 - Compute Infrastructure Refresh 2024 HW Purc	Exon, W.	-	-	4,571	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
263	00721.00	220	RAMP - Compute Infrastructure Refresh 2	RAMP BC21121 - Compute Infrastructure Refresh 2024 SW Purcl	Exon, W.	-	-	47	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
264	00721.00	200	RAMP - Compute Infrastructure Refresh 2	RAMP BC21121 - Compute Infrastructure Refresh 2024 HW Main	Exon, W.	-	-	5,377	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
265	00721.00	220	RAMP - Compute Infrastructure Refresh 2	RAMP BC21121 - Compute Infrastructure Refresh 2024 SW Main	Exon, W.	-	-	177	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
266	00721.00	220	RAMP - Electronic Leak Survey - Pipeline	RAMP BC21132 - Electronic Leak Survey - Pipeline Patrol Labor (	Exon, W.	-	-	411	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
267	00721.00	220	RAMP - Electronic Leak Survey - Pipeline	RAMP BC21132 - Electronic Leak Survey - Pipeline Patrol NL Ser	Exon, W.	-	-	1,063	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
268	00721.00	220	RAMP - Electronic Leak Survey - Pipeline	RAMP BC21132 - Electronic Leak Survey - Pipeline Patrol SW Pu	Exon, W.	-	-	118	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
269	00721.00	220	RAMP - Electronic Leak Survey - Pipeline	RAMP BC21132 - Electronic Leak Survey - Pipeline Patrol SW Ma	Exon, W.	-	-	18	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
270	00721.00	220	RAMP - GIS Portal and Mobility Enhancer	RAMP BC21133 - GIS, Portal and Mobility Enhancements Labor (S	Exon, W.	1,258	1,433	1,482	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
271	00721.00	220	RAMP - GIS Portal and Mobility Enhancer	RAMP BC21133 - GIS, Portal and Mobility Enhancements NL Ser	Exon, W.	1,683	2,973	1,536	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
272	00721.00	200	RAMP - GIS Portal and Mobility Enhancer	RAMP BC21133 - GIS, Portal and Mobility Enhancements HW Pu	Exon, W.	34	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
273	00721.00	220	RAMP - GIS Portal and Mobility Enhancer	RAMP BC21133 - GIS, Portal and Mobility Enhancements SW Pu	Exon, W.	275	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
274	00721.00	220	RAMP - Electronic Leak Survey - Transmi	RAMP BC21135-Electronic Leak Survey - Transmission Survey/Pa	Exon, W.	-	-	206	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
275	00721.00	220	RAMP - Electronic Leak Survey - Transmi	RAMP BC21135 -Electronic Leak Survey - Trans Survey/Patrol NL	Exon, W.	-	-	354	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
276	00721.00	200	RAMP - Upgrade Legacy Environment Sto	RAMP BC21136 - Upgrade Legacy Environment Storage Labor (S	Exon, W.	336	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
277	00721.00	200	RAMP - Upgrade Legacy Environment Sto	RAMP BC21136 - Upgrade Legacy Environment Storage NL Serv	Exon, W.	221	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
278	00721.00	200	RAMP - Upgrade Legacy Environment Sto	RAMP BC21136 - Upgrade Legacy Environment Storage HW Pur	Exon, W.	6,065	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
279	00721.00	200	RAMP - Upgrade Legacy Environment Sto	RAMP BC21136 - Upgrade Legacy Environment Storage HW Mai	Exon, W.	3,341	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
280	00721.00	200	RAMP - Legacy Hardware Refresh 2022	RAMP BC21137 - Hardware Refresh 2022 Labor (Same RAMP Ite	Exon, W.	682	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
281	00721.00	200	RAMP - Legacy Hardware Refresh 2022	RAMP BC21137 - Hardware Refresh 2022 NL Services (Same RA	Exon, W.	66	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
282	00721.00	200	RAMP - Legacy Hardware Refresh 2022	RAMP BC21137 - Hardware Refresh 2022 HW Purchase (Same I	Exon, W.	2,858	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	200

283	00721.00	220	RAMP - Legacy Hardware Refresh 2022	RAMP BC21137 - Hardware Refresh 2022 SW Purchase (Same F	Exon, W.	119	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
284	00721.00	220	RAMP - Legacy Hardware Refresh 2022	RAMP BC21137 - Hardware Refresh 2022 SW Maintenance (San	Exon, W.	365	-	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
285	00721.00	220	RAMP - Project and Portfolio Manageme	RAMP BC21145 - Project & Portfolio Mgmt System - Gas Dist - Pl	Exon, W.	-	666	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
286	00721.00	220	RAMP - Project and Portfolio Manageme	RAMP BC21145 - Project & Portfolio Mgmt System-Gas Distr -Ph	Exon, W.	-	3,030	-	721	721	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
307	00743.00	150	RAMP - Local Area Network Upgrade	RAMP 85620 - SCG Local Area Network Upgrade Labor (Same F	Exon, W.	2,201	2,162	2,255	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
308	00743.00	150	RAMP - Local Area Network Upgrade	RAMP 85620 - SCG Local Area Network Upgrade NL Services (S	Exon, W.	5,807	5,836	5,663	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
309	00743.00	150	RAMP - Local Area Network Upgrade	RAMP 85620 - SCG Local Area Network Upgrade HW Purchase	Exon, W.	558	1,118	1,577	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
310	00743.00	220	RAMP - Local Area Network Upgrade	RAMP 85620 - SCG Local Area Network Upgrade SW Purchase	Exon, W.	85	-	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
311	00743.00	150	RAMP - Local Area Network Upgrade	RAMP 85620 - SCG Local Area Network Upgrade HW Maintenar	Exon, W.	991	-	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
315	00743.00	160	RAMP - Emergency Response Command	RAMP BC21114 - Emergency Response Command Center Enhar	Exon, W.	552	-	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	160
316	00743.00	160	RAMP - Emergency Response Command	RAMP BC21114 - Emergency Response Command Center Enhar	Exon, W.	61	-	1	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	160
317	00743.00	150	RAMP - Remote Site Technology Refresh	RAMP 89034 - Remote Site Technology Refresh Labor (Same RA	Exon, W.	79	-	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
318	00743.00	150	RAMP - Remote Site Technology Refresh	RAMP 89034 - Remote Site Technology Refresh NL Services (Sa	Exon, W.	505	18	-	743	743	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
325	00745.00	220	RAMP Sensitive Data Protection	RAMP Sensitive Data Protection Labor 2022	Mueller, L.	917	-	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
326	00745.00	220	RAMP Sensitive Data Protection	RAMP Sensitive Data Protection NL Services 2022 (Same RAMP	Mueller, L.	4,602	-	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
327	00745.00	220	RAMP Sensitive Data Protection	RAMP Sensitive Data Protection Labor 2023 (Same RAMP Item a	Mueller, L.	-	1,962	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
328	00745.00	220	RAMP Sensitive Data Protection	RAMP Sensitive Data Protection NL Services 2023 (Same RAMP	Mueller, L.	-	10,147	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
329	00745.00	220	RAMP Sensitive Data Protection	RAMP Sensitive Data Protection Labor 2024 (Same RAMP Item a	Mueller, L.	-	-	1,132	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
330	00745.00	220	RAMP Sensitive Data Protection	RAMP Sensitive Data Protection NL Services 2024 (Same RAMP	Mueller, L.	-	-	5,846	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
331	00745.00	220	RAMP Operational Technology (OT) Cybe	RAMP Operational Technology (OT) Cybersecurity Labor 2022	Mueller, L.	95	-	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
332	00745.00	220	RAMP Operational Technology (OT) Cybe	RAMP Operational Technology (OT) Cybersecurity NL Services 2(	Mueller, L.	493	-	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
333	00745.00	220	RAMP Operational Technology (OT) Cybe	RAMP Operational Technology (OT) Cybersecurity Labor 2023 (Sa	Mueller, L.	-	1,103	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
334	00745.00	220	RAMP Operational Technology (OT) Cybe	RAMP Operational Technology (OT) Cybersecurity NL Services 2(	Mueller, L.	-	5,699	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
335	00745.00	220	RAMP Operational Technology (OT) Cybe	RAMP Operational Technology (OT) Cybersecurity Labor 2024 (Sa	Mueller, L.	-	-	988	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
336	00745.00	220	RAMP Operational Technology (OT) Cybe	RAMP Operational Technology (OT) Cybersecurity NL Services 2(	Mueller, L.	-	-	5,100	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
337	00745.00	220	RAMP Obsolete Information Technology (	RAMP Obsolete IT Infra and App Replacement Labor 2023	Mueller, L.	-	1,574	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
338	00745.00	220	RAMP Obsolete Information Technology (	RAMP Obsolete IT Infra and App Replacement NL Services 2023	Mueller, L.	-	8,143	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
339	00745.00	220	RAMP Obsolete Information Technology (	RAMP Obsolete IT Infra and App Replacement Labor 2024 (Same	Mueller, L.	-	-	1,410	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
340	00745.00	220	RAMP Obsolete Information Technology (	RAMP Obsolete IT Infra and App Replacement NL Services 2024	Mueller, L.	-	-	7,286	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
341	00745.00	220	RAMP Internal Defenses	RAMP Internal Defenses Labor 2022	Mueller, L.	1,752	-	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
342	00745.00	220	RAMP Internal Defenses	RAMP Internal Defenses NL Services 2022 (Same RAMP Item as	Mueller, L.	9,577	-	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
343	00745.00	220	RAMP Internal Defenses	RAMP Internal Defenses Labor 2023 (Same RAMP Item as 00745	Mueller, L.	-	1,559	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
344	00745.00	220	RAMP Internal Defenses	RAMP Internal Defenses NL Services 2023 (Same RAMP Item as	Mueller, L.	-	8,065	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
345	00745.00	220	RAMP Internal Defenses	RAMP Internal Defenses Labor 2024 (Same RAMP Item as 00745	Mueller, L.	-	-	2,165	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
346	00745.00	220	RAMP Internal Defenses	RAMP Internal Defenses NL Services 2024 (Same RAMP Item as	Mueller, L.	-	-	11,185	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
347	00745.00	220	RAMP Perimeter Defenses	RAMP Perimeter Defenses Labor 2022	Mueller, L.	571	-	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
348	00745.00	220	RAMP Perimeter Defenses	RAMP Perimeter Defenses NL Services 2022 (Same RAMP Item	Mueller, L.	2,962	-	5	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
349	00745.00	200	RAMP Perimeter Defenses	RAMP Perimeter Defenses HW Maintenance 2022 (Same RAMP	Mueller, L.	13	-	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
350	00745.00	220	RAMP Perimeter Defenses	RAMP Perimeter Defenses SW Maintenance 2022 (Same RAMP	Mueller, L.	25	-	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
351	00745.00	220	RAMP Perimeter Defenses	RAMP Perimeter Defenses Labor 2023 (Same RAMP Item as 007	Mueller, L.	-	1,594	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
352	00745.00	220	RAMP Perimeter Defenses	RAMP Perimeter Defenses NL Services 2023 (Same RAMP Item	Mueller, L.	-	8,239	-	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
353	00745.00	220	RAMP Perimeter Defenses	RAMP Perimeter Defenses Labor 2024 (Same RAMP Item as 007	Mueller, L.	-	-	2,196	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
354	00745.00	220	RAMP Perimeter Defenses	RAMP Perimeter Defenses NL Services 2024 (Same RAMP Item	Mueller, L.	-	-	11,342	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
355	00745.00	220	RAMP Perimeter Defenses	RAMP Perimeter Defenses SW Maintenance 2024 (Same RAMP	Mueller, L.	-	-	982	745	745	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
356	00754.00	220	Speech Analytics and Workforce Manage	85673 - Speech Analytics and Workforce Management Upgrades	Exon, W.	344	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
357	00754.00	220	Speech Analytics and Workforce Manage	85673 - Speech Analytics and Workforce Management Upgrades	Exon, W.	1,839	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
358	00754.00	220	Speech Analytics and Workforce Manage	85673 - Speech Analytics and Workforce Management Upgrades	Exon, W.	2,024	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
385	00754.00	220	Gas Measurement and Analysis System (	89030 - Meter Data Management System (MDMS) Phase 1 Labo	Exon, W.	877	1,419	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
386	00754.00	220	Gas Measurement and Analysis System (	89030 - Meter Data Management System (MDMS) Phase 1 NL S	Exon, W.	2,042	4,573	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
387	00754.00	220	Gas Measurement and Analysis System (	89030 - Meter Data Management System (MDMS) Phase 1 SaaS	Exon, W.	1,054	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
388	00754.00	220	Envoy Polymer Upgrade	89048 - Envoy Polymer Upgrade Labor	Exon, W.	191	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
389	00754.00	220	Envoy Polymer Upgrade	89048 - Envoy Polymer Upgrade NL Services	Exon, W.	417	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
393	00754.00	220	Envoy Renewable Natural Gas (RNG)	89079 - Envoy Renewable Natural Gas (RNG) Labor	Exon, W.	391	76	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
394	00754.00	220	Envoy Renewable Natural Gas (RNG)	89079 - Envoy Renewable Natural Gas (RNG) NL Services	Exon, W.	464	57	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
399	00754.00	220	RAMP - Advanced Meter HeadEnd and M	RAMP BC21009 - AM HE and MDMS Next-Generation (AclaraON	Exon, W.	-	-	1,536	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
401	00754.00	220	RAMP - Customer Contact Center (CCC)	RAMP BC21012 - CCC Technology Modernization Labor (Same F	Exon, W.	572	2,388	1,646	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
402	00754.00	220	RAMP - Customer Contact Center (CCC)	RAMP BC21012 - CCC Technology Modernization NL Services (S	Exon, W.	988	1,829	1,418	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
403	00754.00	220	RAMP - Customer Contact Center (CCC)	RAMP BC21012 - CCC Technology Modernization SaaS Subscrip	Exon, W.	-	10,861	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
425	00756.00	220	Employee Care Services Workers Comp (	84387 - Employee Care Services Workers Comp Refresh Labor	Exon, W.	772	41	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
426	00756.00	220	Employee Care Services Workers Comp (	84387 - Employee Care Services Workers Comp Refresh NL Ser	Exon, W.	814	23	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
427	00756.00	220	Employee Care Services Workers Comp (	84387 - Employee Care Services Workers Comp Refresh SaaS S	Exon, W.	544	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
430	00756.00	220	RAMP - Records and Document Manager	RAMP BC21123 - Records & Doc Mgmt Syst (RDMS) Phase V 2(	Exon, W.	-	1,671	2,346	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
431	00756.00	220	RAMP - Records and Document Manager	RAMP BC21123-Records & Doc Mgmt System (RDMS) PH V 202	Exon, W.	-	6,037	6,064	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
432	00756.00	220	RAMP - Records and Document Manager	RAMP BC21125 -Documents and Records Mgmt System for SDG	Exon, W.	11	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
433	00756.00	220	RAMP - Records and Document Manager	RAMP BC21125-Docs and Records Mgmt System for SDG Gas (	Exon, W.	1,744	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
436	00756.00	220	RAMP - Work Management and Safety ar	RAMP BC21134 - 2022-2023 Work Management & Safety and Re	Exon, W.	354	235	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
437	00756.00	220	RAMP - Work Management and Safety ar	RAMP BC21134 - 2022-2023 Work Mgmt & Safety and Regulator	Exon, W.	571	686	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
438	00756.00	220	RAMP - Asset Investment Planning and M	RAMP BC21140 - Asset Investment Planning & Management (AIP	Exon, W.	856	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
439	00756.00	220	RAMP - Asset Investment Planning and M	RAMP BC21140 - Asset Investment Planning & Management (AIP	Exon, W.	2,407	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
440	00756.00	220	RAMP - Distributed Engineering Lifecycle	RAMP BC21141 - Distributed Engrg Lifecycle Track'g Apps (DELT	Exon, W.	104	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
441	00756.00	220	RAMP - Distributed Engineering Lifecycle	RAMP BC21141 - Dist Engrg Lifecycle Track'g Apps (DELTA) NL	Exon, W.	731	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
442	00756.00	220	RAMP - System Enhancements and Work	RAMP BC21142 - System Enhancements and Workflow Manager	Exon, W.	769	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
443	00756.00	220	RAMP - High Pressure Project Record (H	RAMP BC21144 - High Pressure Project Record (HPPR) Closeou	Exon, W.	915	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
444	00756.00	220	RAMP - High Pressure Project Record (H	RAMP BC21144 - High Pressure Project Record (HPPR) Closeou	Exon, W.	361	1,206	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
445	00756.00	200	RAMP - High Pressure Project Record (H	RAMP BC21144-High Pressure Project Record (HPPR) Closeout	Exon, W.	144	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
450	00756.00	220	RAMP - Records and Document Manager	RAMP BC21164 - Closeout Processes Labor (Same RAMP item a	Exon, W.	71	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
451	00756.00	220	RAMP - Records and Document Manager	RAMP BC21164 - Closeout Processes NL Services (Same RAMP	Exon, W.	933	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
458	00756.00	220	RAMP - Electronic Leak Survey - Special	RAMP BC21177 - Electronic Leak Survey - Special Leak Survey/A	Exon, W.	-	448	206	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
459	00756.00	220	RAMP - Electronic Leak Survey - Special	RAMP BC21177-Electronic Leak Survey - Special Leak Survey/AC	Exon, W.	-	915	371	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
462	00756.00	220	Financial Risk Management - Risk Based	BC21203 - Financial Risk Management - Risk Based Decision Ma	Exon, W.	764	1,991	2,059	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
463	00756.00	220	Financial Risk Management - Risk Based	BC21203 - Financial Risk Management - Risk Based Decision Ma	Exon, W.	1,212	572	4,725	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
464	00756.00	200	Financial Risk Management - Risk Based	BC21203 - Financial Risk Management - Risk Based Decision Ma	Exon, W.	-	2,096	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
465	00756.00	220	Financial Risk Management - Risk Based	BC21203 - Financial Risk Management - Risk Based Decision Ma	Exon, W.	-	2,287	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
466	00756.00	200	Financial Risk Management - Risk Based	BC21203 - Financial Risk Management - Risk Based Decision Ma	Exon, W.	-	943	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
467	00756.00	220	Financial Risk Management - Risk Based	BC21203 - Financial Risk Management - Risk Based Decision Ma	Exon, W.	-	1,029	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
468	00756.00	220	RAMP - Transmission - Gas Pipe Asset M	RAMP BC21194 - Transmission - Gas Pipe Asset Management La	Exon, W.	477	497	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
469	00756.00	220	RAMP - Transmission - Gas Pipe Asset M	RAMP BC21194 - Transmission - Gas Pipe Asset Management NI	Exon, W.	275	1,143	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220

470	00756.00	200	RAMP - Transmission - Gas Pipe Asset M	RAMP BC21194 - Transmission - Gas Pipe Asset Management H	Exon, W.	270	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
471	00756.00	220	RAMP - Transmission - Gas Pipe Asset M	RAMP BC21194 - Transmission - Gas Pipe Asset Management S	Exon, W.	55	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
472	00756.00	220	RAMP - Transmission - Gas Pipe Asset M	RAMP BC21194 - Transmission - Gas Pipe Asset Management H	Exon, W.	-	229	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
479	00756.00	220	Project and Portfolio Mgmt System - Cons	BC21149 - Project & Portfolio Mgmt Syst-Const- ES2P (Enterprise	Exon, W.	-	367	383	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
480	00756.00	220	Project and Portfolio Mgmt System - Cons	BC21149 -Project & Portfolio Mgmt System-Const-ES2P (Enterp	Exon, W.	-	749	736	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
481	00756.00	220	RAMP - Asset Investment Planning and M	RAMP BC21211 -Asset Invesment Planning and Mgmt - Phase 2	Exon, W.	-	995	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
482	00756.00	220	RAMP - Asset Investment Planning and M	RAMP BC21211 - Asset Invesment Planning and Mgmt - Phase 2	Exon, W.	-	2,858	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
483	00756.00	220	RAMP - Asset Investment Planning and M	RAMP BC21212 - Asset Inv Planning and Mgmt - Phase 3 Facilitie	Exon, W.	-	-	1,029	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
484	00756.00	220	RAMP - Asset Investment Planning and M	RAMP BC21212 - Asset Inv Planning and Mgmt - Ph 3 Facilities N	Exon, W.	-	-	2,953	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
485	00756.00	220	RAMP - Environmental Health and Safety	RAMP 85637 - Environmental, Health and Safety (EH&S) Labor (S	Exon, W.	315	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
486	00756.00	220	RAMP - Environmental Health and Safety	RAMP 85637 - Environmental, Health and Safety (EH&S) NL Serv	Exon, W.	1,620	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
487	00756.00	220	RAMP - Environmental Health and Safety	RAMP 85637 - Environmental, Health and Safety (EH&S) SW Pur	Exon, W.	828	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
488	00756.00	220	Electronic Data Interface Exchange - Web	85666 - Electronic Data Interface Exchange - Web Methods Mode	Exon, W.	152	125	77	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
489	00756.00	220	Electronic Data Interface Exchange - Web	85666 - Electronic Data Interface Exchange - Web Methods Mode	Exon, W.	3,777	3,521	1,924	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
490	00756.00	220	Electronic Data Interface Exchange - Web	85666 - Electronic Data Interface Exchange - Web Methods Mode	Exon, W.	544	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
491	00756.00	220	RAMP - Process Information Methane Abs	RAMP 85668 - Process Info Methane Abatement and Monitoring S	Exon, W.	91	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
492	00756.00	220	RAMP - Process Information Methane Abs	RAMP 85668 - Process Info Methane Abatement and Monitoring S	Exon, W.	448	573	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
493	00756.00	220	Supply Management and Logistics Modern	85670 - Supply Management & Logistics Modernization Labor	Exon, W.	744	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
494	00756.00	220	Supply Management and Logistics Modern	85670 - Supply Management & Logistics Modernization NL Servic	Exon, W.	1,687	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
495	00756.00	200	Supply Management and Logistics Modern	85670 - Supply Management & Logistics Modernization HW Purcl	Exon, W.	256	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
496	00756.00	220	Supply Management and Logistics Modern	85670 - Supply Management & Logistics Modernization SW Maint	Exon, W.	716	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
497	00756.00	220	App Modernization and Vulnerability Redu	85671 - App Modernization and Vulnerability Reduction Labor	Exon, W.	525	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
498	00756.00	220	App Modernization and Vulnerability Redu	85671 - App Modernization and Vulnerability Reduction NL Servic	Exon, W.	878	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
499	00756.00	220	RAMP - Gas Materials QA/QC, Field Man	RAMP 85694 -Gas Materials QA/QC, Field Management & Traces	Exon, W.	357	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
500	00756.00	220	RAMP - Gas Materials QA/QC, Field Man	RAMP 85694 - Gas Materials QA/QC, Field Mgmt & Traceability N	Exon, W.	2,662	2,854	3,071	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
501	00756.00	220	RAMP - OpsQual Process Automation	RAMP 89004 - OpsQual Process Automation Labor	Exon, W.	91	266	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
502	00756.00	220	RAMP - OpsQual Process Automation	RAMP 89004 - OpsQual Process Automation NL Services (Same	Exon, W.	1,790	1,127	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
503	00756.00	220	RAMP - OpsQual Process Automation	RAMP 89004 - OpsQual Process Automation SaaS Subscription (S	Exon, W.	-	229	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
504	00756.00	220	Enterprise Source to Pay ES2P	89019 - ES2P (Enterprise Source to Pay) Labor	Exon, W.	1,854	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
505	00756.00	220	Enterprise Source to Pay ES2P	89019 - ES2P (Enterprise Source to Pay) NL Services	Exon, W.	3,550	457	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
506	00756.00	220	Enterprise Source to Pay ES2P	89019 - ES2P (Enterprise Source to Pay) SaaS Subscription	Exon, W.	10,349	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
507	00756.00	220	SAP Transformation	89022 - SAP Transformation Labor	Exon, W.	65	3,251	3,362	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
508	00756.00	220	SAP Transformation	89022 - SAP Transformation NL Services	Exon, W.	1,668	18,864	17,720	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
509	00756.00	200	SAP Transformation	89022 - SAP Transformation HW Purchase	Exon, W.	766	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
510	00756.00	220	SAP Transformation	89022 - SAP Transformation SaaS Subscription	Exon, W.	-	15,435	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
511	00756.00	200	SAP Transformation	89022 - SAP Transformation HW Maintenance	Exon, W.	-	335	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
512	00756.00	220	GRC and Regulatory Complex Search	89038 - GRC & Regulatory Complex Search Labor	Exon, W.	279	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
513	00756.00	220	GRC and Regulatory Complex Search	89038 - GRC & Regulatory Complex Search NL Services	Exon, W.	1,140	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
514	00756.00	220	RAMP - Measurement and Reliability Com	RAMP 89039 - Measurement and Reliability Compliance (MRC) La	Exon, W.	57	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
515	00756.00	220	RAMP - Measurement and Reliability Com	RAMP 89039 - Measurement and Reliability Compliance (MRC) N	Exon, W.	316	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
516	00756.00	220	RAMP - Environmental Health and Safety	RAMP 89078 - Environmental Health & Safety Mgmt Modernizatio	Exon, W.	1,145	1,671	2,059	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
517	00756.00	220	RAMP - Environmental Health and Safety	RAMP 89078 - Environmental Health & Safety Mgmt Modernizatio	Exon, W.	6,720	5,928	7,088	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
518	00756.00	220	ServiceNow Service Mapping	BC2065 - ServiceNow Service Mapping Labor	Exon, W.	-	1,194	411	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
519	00756.00	220	ServiceNow Service Mapping	BC2065 - ServiceNow Service Mapping NL Services	Exon, W.	-	4,002	2,126	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
520	00756.00	220	ServiceNow Service Mapping	BC2065 - ServiceNow Service Mapping SaaS Subscription	Exon, W.	-	2,287	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
523	00756.00	220	Content Server Replacement	BC21063 - Content Server Replacement Labor	Exon, W.	334	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
524	00756.00	220	Content Server Replacement	BC21063 - Content Server Replacement NL Services	Exon, W.	363	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
525	00756.00	220	Content Server Replacement	BC21063 - Content Server Replacement SW Purchase	Exon, W.	4,172	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
526	00756.00	220	Content Server Replacement	BC21063 - Content Server Replacement SW Maintenance	Exon, W.	626	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
530	00756.00	220	App Modernization and Vulnerability Redu	89046 - App Modernization & Vulnerability Reduction Phase II Lab	Exon, W.	29	995	1,029	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
531	00756.00	220	App Modernization and Vulnerability Redu	89046 - App Modernization & Vulnerability Reduction Phase II NL	Exon, W.	5,523	4,573	4,725	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
535	00756.00	220	HR and Corporate Center Data and Applic	BC21093 - HR and Corp Center Data and App Modernization Lab	Exon, W.	553	995	1,029	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
536	00756.00	220	HR and Corporate Center Data and Applic	BC21093 - HR and Corp Center Data and App Modernization NL	Exon, W.	3,177	4,573	3,544	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
537	00756.00	220	Microsoft Enterprise Agreement 2022-202	BC21097 - MS Enterprise License Agreement 2022-2025 SW Ma	Exon, W.	30,744	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
541	00786.00	210	RAMP - Application Factory	RAMP 89025 - Application Factory NL Services (Same RAMP iten	Exon, W.	4,116	-	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	210
543	00786.00	220	Digital Process Automation	89075 - Digital Process Automation NL Services	Exon, W.	6,509	3,093	4,613	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
544	00786.00	220	Digital Process Automation	89075 - Digital Process Automation SW Purchase	Exon, W.	-	1,372	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
545	00786.00	220	Digital Process Automation	89075 - Digital Process Automation SaaS Subscription	Exon, W.	1,614	-	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
548	00786.00	220	Enterprise Source to Pay (ES2P) Analytic	BC21090 - ES2P (Enterprise Source to Pay) Analytics Solution La	Exon, W.	-	578	49	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
549	00786.00	220	Enterprise Source to Pay (ES2P) Analytic	BC21090 - ES2P (Enterprise Source to Pay) Analytics Solution NI	Exon, W.	-	1,269	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
550	00786.00	220	Enterprise Source to Pay (ES2P) Analytic	BC21090 - ES2P (Enterprise Source to Pay) Analytics Solution Sa	Exon, W.	-	1,029	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
551	00786.00	220	Diverse Business Enterprise (DBE) Spend	BC21094 - DBE Spend Reporting Enhancements Labor	Exon, W.	258	90	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
552	00786.00	220	Diverse Business Enterprise (DBE) Spend	BC21094 - DBE Spend Reporting Enhancements NL Services	Exon, W.	988	514	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
553	00786.00	220	Enterprise Source to Pay (ES2P) Value S	BC21199 - ES2P (Enterprise Source to Pay) Value Stream Labor	Exon, W.	-	497	1,029	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
554	00786.00	220	Enterprise Source to Pay (ES2P) Value S	BC21199 - ES2P (Enterprise Source to Pay) Value Stream NL Se	Exon, W.	-	2,287	1,181	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
555	00786.00	220	Enterprise Source to Pay (ES2P) Value S	BC21199 - ES2P (Enterprise Source to Pay) Value Stream SaaS	Exon, W.	-	3,430	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
558	00786.00	220	SAP S4/HANA - Business Optimization	BC21204 - SAP S4/HANA - Business Optimization Labor	Exon, W.	-	1,394	2,059	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
559	00786.00	220	SAP S4/HANA - Business Optimization	BC21204 - SAP S4/HANA - Business Optimization NL Services	Exon, W.	-	1,486	4,135	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
560	00786.00	220	HR Employee Lifecycle	BC21216 - HR Employee Lifecycle Labor	Exon, W.	508	797	514	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
561	00786.00	220	HR Employee Lifecycle	BC21216 - HR Employee Lifecycle NL Services	Exon, W.	1,478	2,744	591	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
562	00786.00	220	HR Employee Lifecycle	BC21216 - HR Employee Lifecycle SaaS Subscription	Exon, W.	110	-	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
565	00786.00	220	HR Workforce Planning Tool	HR Workforce Planning Tool NL Services	Exon, W.	-	-	2,363	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
566	00786.00	220	HR Workforce Planning Tool	HR Workforce Planning Tool SaaS Subscription	Exon, W.	-	-	1,418	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
				Total		**1,771,909**	**1,610,270**	**1,440,734**											

2023 Repairs Deduction w NGSH 483,352

Transmission	240,082	70
Distribution	198,849	100
UGS & Other	44,421	
Total Repairs	483,352	

Budget Code	Budget Code Description	NGSH_Test_Budget Code	Incremental Project/Non-Linear
151	NB Mn 6" & under-Stl	Capital	
152	NB Mn 6" & under-Plas	Capital	
153	NB Mn over 6" & Spec(Stl/Pl)	Capital	
154	NB Serv 3" & Under-Stl	Capital	
155	NB Serv 3" & Under-Plas	Capital	
156	NB Serv Over 3"(Stl/Pl)	Capital	
157	NB MSA Dist.-Small	Capital	
158	NB MSA Dist-Medium	Capital	
159	NB MSA Dist-Large	Capital	
160	NB MSA - Spec	Capital	
161	NB Temp Serv (> Than 1 Yr)	Capital	
163	Meters & Gauges	Capital	
164	Regulators	Capital	
165	NB MSA CSvcs-Sm/Med	Capital	
168	AM - DATA COLLECTOR UNIT (DCU)	Capital	
173	New Rectifier Anode Beds	Capital	
180	New GEMS Equip	Capital	
181	Elect Press Recorders	Capital	
182	Install of New Meter Technology	Capital	
240	FIMP - Distribution	Capital	FIMP
250	Gas Ops Control Center Project Distr Reg Station & Other	Capital	
251	Press Betterments - Mn	Capital	
252	Rtn Mn Rpl 6" & Under-Stl	Test	
253	Rtn Mn Rpl 6" & Under-Plas	Test	
254	Mn Abd 6" & Under	Test	
255	Rtn Mn Rpl Over 6" (Plas/Stl)	Test	
256	Serv Rpl 3" & Under-Stl	Test	
257	Serv Rpl 3" & Under-Dir Burial-Plas	Test	
258	Serv Rpl 3" & Under-Insert-Plas	Test	
259	Serv Abd 3" & Under	Test	
260	Serv Rpl Over 3"	Test	
261	Fway Repl/Reloc NC	Test	
262	Fran Repl/Reloc Over 6" NC	Test	
263	Electrolysis Protection	Test	
264	Inst Mtr Guards-Existing MSA	Capital	
265	Reg. Stations	Test	
267	Mn Rpl Over 6" (Stl/Plas)	Test	
268	Fway Repl/Reloc Coll	Test	
269	Fran Repl/Reloc Over 6" Coll	Test	
270	Other Distr Prj-Coll	Capital	
271	Fran Repl/Reloc 6" & Under NC	Test	
272	Fran Repl/Reloc 6" & Under Coll	Test	
273	Repl Rectifier Anode Beds	Test	
274	LG MSA Remove	Capital	
275	Other Distr Prj-Non-Coll	Test	
276	Projs to Sup Trans. - PIP	Test	
277	Dist Integrity Management Program P	Test	DIMP
278	Post-1970 Pipeline Replacement	Test	
280	Rpl of GEMS Equip	Test	
281	Rpl of Elect Press Recorders	Test	
290	GT Stor Pipelines/Quality/Economic Driv	Capital	
301	GT PL New Add/Pre 2004	Capital	
302	GT PL Rpls/Pre 2004	Test	
303	GT PL Reloc-Fway/Pre 2004	Test	
304	GT PL Reloc-Fran/Priv ROW/Pre 2004	Test	
305	GT Comp Sta Add/Rpls/Pre 2004	Test	Non-Linear Base Business
306	Backbone Electrolysis Protection	Test	
308	GT M&R Sta Add/Rpls/Pre 2004	Test	Non-Linear Base Business
309	GT Aux Equip & Infrastr/Pre 2004	Capital	
311	GT PL New Add / Externally Driven	Capital	
312	GT PL Rpls / Externally Driven	Test	
313	GT PL Reloc-FWY/Externally Driven	Test	
314	GT PL Reloc-Fran/Priv ROW/Externall	Test	
315	GT Comp Sta Add/Rpls / Externally D	Test	Non-Linear Base Business
316	GT Cathodic Protection / Externally	Capital	
318	GT M&R Sta Add/Rpls / Externally Dr	Capital	Non-Linear Base Business
319	GT Aux Equip & Infrastr / Externall	Capital	
321	GT PL New Add / Volume Driven	Capital	
325	GT Comp Sta Add/Rpls / Volume Drive	Test	Non-Linear Base Business

328	GT M&R Sta Add/Rpls / Volume Driven	Test	Non-Linear Base Business
332	GT PL Rpls / Quality/Economic Drive	Test	
335	GT Comp Sta Add/Rpls / Quality/Econ	Test	Non-Linear Base Business
338	GT M&R Sta Add/Rpls / Quality/Econo	Capital	Non-Linear Base Business
339	GT Aux Equip & Infrastr / Quality/E	Test	
342	Line 85 Replacement	Capital	
343	Pipeline Safety Reliability Project	Test	
352	Post-1970 Pipeline Replacement	Test	
362	Project to support TIMP on Transmission lines	Test	TIMP
367	GTSR MAOP Reconfirmation	Capital	
370	FIMP - Transmission	Test	
405	GOCC Transmission Project - Gas Operation Control Center	Capital	
411	GT Stor Comp Sta Add/Rpls / Externa	Test	Non-Linear Base Business
412	GT Stor Wells / Externally Driven	Test	Non-Linear Base Business
413	GT Stor Pipelines / Externally Driv	Test	Non-Linear Base Business
414	GT Stor Purifi Equip / Externally D	Test	Non-Linear Base Business
415	Storage Lead Abatement	Test	
419	GT Stor Aux Equip & Infrastr / Exte	Capital	Non-Linear Base Business
421	GT Stor Comp Sta Add/Rpls / Volume Driven	Test	Non-Linear Base Business
423	GT Stor Pipelines / Volume Driven	Test	Non-Linear Base Business
433	High Speed Rail - Distribution	Capital	
434	GT StorPurifi Equip/Quality/Economic Driven	Test	
439	GT Stor Aux Equip & Infrastr/ Quality/Economic Driven	Capital	
440	GT Stor Strat Prj / Strategic	Test	
441	SIMP Work	Test	SIMP
460	FIMP – Storage - Exclude Mandated FIMPBA	Capital	FIMP
512	PSEP Pipeline Replacement - Transmi	Test	PSEP
552	PSEP Steel Main Replacement 6" and	Test	PSEP
555	PSEP Steel Main Replacement Over 6"	Test	PSEP
556	PSEP GCT Build-Out	Capital	PSEP
557	PSEP - Wrinkle Bend - Transmission	Capital	PSEP
558	PSEP Pipeline Repl Transm-Phase 1B	Test	PSEP
559	PSEP Steel Main Repl over 6" - Phase 1B	Test	PSEP
560	PSEP Steel Main Repl over 6" - Phase 1B	Test	PSEP
561	PSEP Wrinkle Bend-Transmission - Phase 1B	Capital	PSEP
562	PSEP Tools - Phase 1B	Capital	PSEP
563	Pipeline Repl Transmission Phase 2	Test	PSEP
564	PSEP2 Steel Main Repl 6" & under - Phase 2	Capital	PSEP
565	PSEP2 Steel Main Repl over 6" - Phase 2	Test	PSEP
566	PSEP2 Wrinkle Bend-Transmission - Phase 2	Capital	PSEP
567	PSEP2 Tools - Phase 2	Capital	PSEP
568	PSEP Software Development	Capital	PSEP
569	PSEP AUX EQUIP & INFRASTR - NON PHASE	Capital	PSEP
570	PSEP Material - Non Phase	Capital	PSEP
571	PSEP Valves	Test	PSEP
592	LAP Compressor Station	Test	LAP
593	LAP Distribution Service	Test	LAP
594	LAP Computer Equipment & Hardware	Capital	LAP
595	LAP Tools, Shop & Garage Equipment	Capital	LAP
596	LAP Transmission Main	Test	LAP
597	LAP Trans Measuring & Regulating	Test	LAP
603	Backbone Const/Alter-Trans Bldg & Improve - Alter or Moderni	Capital	
617	GT PL Land Rights / Externally Driv	Capital	
633	GT Bld'gs & Improve / Quality/Econo	Capital	
652	Expansion/Bldg Site	Capital	
653	Infrastructure Improvements	Capital	
654	Safety/Environmental	Test	
655	Sustainability/Energy Conservation	Test	
663	Construct/Alter-Hdqtrs-Alter or Mod	Capital	
664	Miscellaneous Equipment	Capital	
671	Bakersfield Expansion	Capital	
697	GCT Restack/Move	Capital	
710	PSEP Tools	Capital	PSEP
712		Capital	
716	Fleet Equipment	Capital	
717	Construction Equipment - Additions	Capital	

721	Computer and Computer Related Equipment - Additions	Capital
725	Cap Tools (Distr)-Add/Rpls	Capital
726	Gas Transmission & Storage Capital Tools / Pre 2004	Capital
727	Cap Tools (CS)-Add/Rpls	Capital
728	Capital Tools Headquarters (Enginee	Capital
729	Cap Tools (Meas)-Add/Rpls	Capital
730	GT Lab Equip / Quality/Economic Dri	Capital
734	NGV Refueling Stations	Capital
736	GT & Stor Cap Tools / Quality/Econo	Capital
738	G Storage Cap Tools/Quality/Economic Driven	Capital
743	Microwave and Radio Equipment	Capital
745	IT - Enterprise - Cyber - R	Capital
746	Cyber-Asset, Identit, Access Mgmt-SW	Capital
747	Cyber - Threat Mgmt and Info Sharing - SW	Capital
748	Cyber-SIT Awareness and Incident Response-SW	Capital
749	Cyber-Program and Workforce Mgmt-SW	Capital
750	Infrastructure - Hardware/Mandated	Capital
751	Infrastructure - Software/Mandated	Capital
752		Capital
754	Applications - Customer Care/Mandat	Capital
755	Hardware - Customer Care/Reliability	Capital
756	Applications - Utility Operations/M	Capital
757	Hardware - Utility Operations/Manda	Capital
758		Capital
759	Cyber-Risk and External Dependency Mgmt-HW	Capital
760	Infrastructure - Hardware/Capacity/	Capital
761	Infrastructure - Software/Capacity/	Capital
762	Network/Telecom - Hardware/Capacity	Capital
764	Applications - Customer Care/Capaci	Capital
765	Hardware - Customer Care/Capacity/E	Capital
766	Applications-Utility Operations/Capacity/Expansion	Capital
768	Cyber - Threat Mgmt and Info Sharing - HW	Capital
770	Infrastructure - Hardware/Reliabili	Capital
771	Infrastructure - Software/Reliabili	Capital
772	Network/Telecom - Hardware/Reliabil	Capital
773	Network/Telecom - Software/Reliabil	Capital
774	Applications - Customer Care/Reliab	Capital
775	Hardware-Cust Care/Reliability/Impr	Capital
776	Applications - Utility Operations/R	Capital
777	Hardware - Utility Operations/Relia	Capital
778	Applications - Corporate Systems/Re	Capital
779	Cyber-SIT Awareness and Incident Response-HW	Capital
780	Infrastructure - Hardware/Strategic	Capital
781	Infrastructure - Software/Strategic	Capital
784	Applications - Customer Care/Strate	Capital
785	Hardware - Customer Care/Strategic	Capital
786	Applications - Utility Operations/S	Capital
787		Capital
789	Hardware - Corporate Systems/Strate	Capital
796	Software - IT OpEx/Customer Care-Mandated	Capital
800	Local Betterments and Replacements	Capital
810	OpEx 20/20	Capital
811	SCG Advanced Metering Infrastructur	Capital
812	AMI - Post Remote Automated Meter R	Capital
813	SCG Advanced Metering Opt Out	Capital
819	Incorporating AMI Data Into Scheduling & Balancing Process	Capital
821	SCG Construction, Planning & Design	Capital
834	IT - Enterprise – Infrastructure	Capital
853	Compression Services Tariff	Capital
854	Master Meter Customer Program - TTM	Capital
855	SB 1383 Dairy Biomethane Pilot – Distribution	Capital
856	SB 1383 Dairy Biomethane Pilot – Transmission	Capital
900	General	Test
903	Plant Expenditures Other than Addit	Capital
908	Transmission & Storage S&E Pool	Test
950	Master Meter Customer Program - TTM	Capital
952	Master Meter Customer Program	Capital
954	MHP – TTM	Capital
1002		Capital
1006		Capital

2200999	2200999-SCG O&M	Capital	
B19	MAIN-ALTERATION-FRAN	Capital	
B28	MAIN-MAINT DTKT	Capital	
B30	MAIN MAINT ROUTINE	Capital	
B68	SVC-ISO. ALTR OR REINFORCE	Capital	
B70	SVC-MTCE ALTR & MSA DTKT	Capital	
B71	SVC-MTCE ALTR & REINSTATE	Capital	
B75	REPAIR REPLACE AL GREEN SLV RISER	Capital	
B76	Routine Al Riser Maintenance	Capital	
C13	CP-MTCE U/G SHRT-IMPRSS	Capital	
C14	CP-MTCE INST ANODE-IMPRSS	Capital	
C18	CP-MTCE INST ANODE-MAG	Capital	
C21	CP10 - MTCE U/G SHRT	Capital	
C22	CP10-MTCE INST ANODE	Capital	
C29	MSA-REB SML/MED HDR/ADD OUTLET	Capital	
C30	MSA-Reb/Rpl Lrg DTKT	Test	
C34	DEPTH CHK OR LOCATE(MAIN)-STIM	Capital	
C75	REBUILD SMALL OR MEDIUM MSA	Capital	
C76	REBUILD ALTER REPL LRG MSA	Capital	
D02	SVC - REPR 3RD Party Damage	Capital	
D25	GDRL-REPL SML EXISTING MSA	Capital	
D82	MAJ. INC-MAIN MAINTENANCE	Capital	
E01	DRIP AL RISER REPLACEMENT	Capital	
E17	GIPP SVC ALT MP	Capital	
E18	GIPP Svc ALT HP	Capital	
E35	PSEP OTHER DIST O&M WORK	Capital	PSEP

Sempra - Southern California Gas Company
NGSH Repairs Analysis
Repairs 481a Adjustment Summary as of 1/1/2023

Method Change as of 1/1/2023

	Cumulative 481(a) Adjustment	Prospective Depreciation Runoff ---->	
	Repairs 481(a) Adjustment	2023 Depreciation Rollout	2024 Depreciation Rollout
Federal	**1,548,786,139**	**(124,720,054)**	**(115,988,463)**
CA	**1,992,506,715**	**(134,942,751)**	**(125,514,772)**

Classification of Repairs 481(a) Sample Additions by Project	NGSH Repairs Avg Qual % from 481(a) Study
Linear Base Business	98.93%
Non-Linear Base Business	17.83%
PSEP	70.38%
SIMP	60.64%
DIMP	20.22%
TIMP	75.26%
Capital	-

SoCalGas - Gas Repairs Analysis
TY2019 GRC
(In K$)

	2023
Net O&M	-
Depreciation	-
Taxes	(75,153)
Return	(884)
Total Capital-Related	(76,037)
FF&U	(1,257)
Revenue Requirement	(77,293)

SoCalGas
2019 GRC
Tax Workpapers

	Projected			Actual
	2019	2018	2017	2016
FEDERAL ADJUSTMENTS: Addback (Deduct)				
Deductible Repairs	(360,045)	(157,573)	(141,178)	(127,184)
Software Dev Costs	(126,010)	(86,588)	(91,015)	(79,050)
Cost of Removal-Pre '81 Property	(15,201)	(14,427)	(13,334)	(10,326)
Preferred Dividend Deduction	(517)	(517)	(517)	(517)
Disallowed Transportation Fringe Benefits	1,376	1,376		
Other Deductions and Additions	-	-	-	(1,765)
Federal Credits	(46)	(46)	(46)	(919)
Federal Credits Addback	46	46	46	55
CCFT				(24,318)
ITC Amortization	(1,448)	(1,677)	(1,813)	(1,945)
ARAM	(17,319)	(16,340)	(621)	(564)
Unamortized ITC	6,803	8,251	9,928	11,742
STATE ADJUSTMENTS: Addback (Deduct)				
Deductible Repairs	(360,045)	(157,573)	(141,178)	(127,184)
Software Dev Costs	(126,010)	(86,588)	(91,015)	(79,050)
Cost of Removal-Pre '81 Property	(59,728)	(56,687)	(52,391)	(58,008)
Preferred Dividend Deduction	-	-	-	-
Other Deductions and Additions				(1,765)
State Credits	-	(33)	(145)	(820)
State Credits Addback	-	33	145	317
FEDERAL STATUTORY RATE	21%	21%	35%	35%
STATE STATUTORY RATE	8.84%	8.84%	8.84%	8.84%
STATE RATE - NET OF STATE BENEFIT	6.984%	6.984%	5.746%	5.746%
Percentage of Capitalized Taxes & Interest to AFUDC	59%			
Book to Tax Depreciation Ratio_Fed	71.8%	73.0%	73.0%	73.0%
Deductible Repairs Ratio	32.27%	32.27%	32.27%	
Payroll Tax Ratio	7.38%	7.37%	7.58%	7.51%
Ad Valorem Tax Ratio	1.3275814%	1.3143626%	1.3011438%	1.2876686%
Taxable CIAC Percentage	25.18%	41.60%	43.02%	
Gross-Up Factor	24.00%	24.00%	22.00%	
ITCCA (CIAC Amortization)	2,699	2,528	2,203	
Forecasted CAC Forfeitures	(9,179)	(9,746)	(9,798)	
ITCCA (CAC Amortization)	3,598	3,016	2,370	

SoCalGas
2019 Deferred Taxes

		2019
DEFERRED TAX BALANCE @ 12/31/2018		(755,447)
RM BLM 2019 Depr on 2016 and Prior Vintages	306,208	
RM Fed Tax 2019 Depr on 1981-2016 Vintages	95,016	
	211,192	
	21%	
		44,350
State Tax Depr. Adj. (Related to Norm. 481a Adj.)		9,424
2019 FORECASTED CAPITAL ADDITIONS	1,859,524	
2019 RM BLM DEPRECIATION ON 2017 - 2019 CAPITAL ADDITIONS	115,347	
2019 RM FED TAX DEPRECIATION ON 2017 - 2019 CAPITAL ADDITION	266,456	
	(151,109)	
TAX RATE	21%	
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(31,733)	
DEFERRED TAX ON CAPITAL ADDITIONS - AND 2016 ADJUSTMENTS		(31,733)
86 TRA - CAPITALIZED INTEREST		10,809
OTHER ADJUSTMENTS		(36,113)
DEFERRED TAX BALANCE @ 12/31/2019		(758,709)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)		(756,198)

	a Mthly Avg of CY def'd	366 b = # of days in yrs / d	c = a x b weighted avg per mo	d = days left in yr	e
					(755,447)
jan	(272)	0.9153	(249)	335	(755,696)
feb	(272)	0.8306	(226)	304	(755,921)
mar	(272)	0.7541	(205)	276	(756,126)
apr	(272)	0.6694	(182)	245	(756,308)
may	(272)	0.5874	(160)	215	(756,468)
jun	(272)	0.5027	(137)	184	(756,605)
jul	(272)	0.4208	(114)	154	(756,719)
aug	(272)	0.3361	(91)	123	(756,810)
sep	(272)	0.2514	(68)	92	(756,879)
oct	(272)	0.1694	(46)	62	(756,925)
nov	(272)	0.0847	(23)	31	(756,948)
dec	(272)	0.0027	(1)	1	(756,949)
Prorated additions			(1,502)		
Beginning of year balance			(755,447)		
Prorated end of year balance			(756,949)		
Average			(756,198)		

SoCalGas
2019 GRC
Tax Workpapers

	Fed NOL with NGSH	Fed NOL without NGSH	Fed CY NGSH DTL	State CY NGSH DTL		Repairs 481(a) Adjustment Fed	Repairs 481(a) Adjustment CA	State NOL with NGSH
NET OPERATING LOSS								
	2019							**2019**
BOOK INCOME BEFORE TAXES	470,402	553,940						470,402
ADD BACK DEPRECIATION	598,136	598,136						598,136
BOOK INCOME BEFORE TAXES AND DEPRECIATION	1,068,538	1,152,076						1,068,538
FEDERAL ADJUSTMENTS								
FED ADJ OTHER THAN INTEREST AND PY CCFT	(2,476,359)	(733,440)	(1,548,786)	(1,992,507)		(1,548,786)	(1,992,507)	(3,125,034)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(136,048)	(136,261)				21%	6.98%	(135,914)
PY CCFT	(4,987)	(4,987)			481(a) DTL	(325,245)	(139,149)	
ADD BACK BLM TAX DEPRECIATION	421,555	428,715	(7,160)					
SUBTRACT TAX DEPRECIATION (BONUS)	(361,472)	(495,721)	134,249	134,943				134,943
TOTAL FEDERAL TAX ADJUSTMENTS	(2,557,310)	(941,693)	(1,421,697)	(1,857,564)				(3,126,006)
FEDERAL TAXABLE INCOME/(LOSS)	(1,488,772)	210,383	(1,421,697)	(1,857,564)				(2,057,468)
FEDERAL TAX RATE	21%	21%	21%	6.98%				6.98%
TAX LIABILITY / (UN-UTILIZED DTL)	(312,642)	44,181	(298,556)	(129,725)	481(a) NOL DTA			(143,685)
UN-UTILIZED DTL CARRIED BACK TO 2017	-	-	-					
UN-UTILIZED DTL CARRIED BACK TO 2018	-	-	-					
DTL CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	-	(25,396)	25,396					
UN-UTILIZED DTL CARRIED FWD FROM PRIOR YRS	(25,396)	-	(25,396)					
UN-UTILIZED DTL CARRIED FORWARD TO FUTURE YEARS	(338,039)	-	(338,039)					
FEDERAL TAX DEPRECIATION:								
DEPRECIATION ON PRE-2017 VINTAGES	(95,016)	(219,736)	124,720					
DEPRECIATION ON 2017 ADDITIONS	(59,712)	(59,712)	0					
DEPRECIATION ON 2018 ADDITIONS	(114,687)	(114,687)	(0)					
DEPRECIATION ON 2019 CAPITAL ADDITIONS	(92,057)	(101,586)	9,529					
TOTAL TAX DEPRECIATION	(361,472)	(495,721)	134,249					

SoCalGas
Ratemaking Deferred Tax Depreciation

	2017	2018	2019
Depreciation on 1981-2016 Vintages	332,354	255,222	95,016
2017 Additions - Depr	439,912	72,204	59,712
2018 Additions - Depr		71,157	114,687
2019 Additions - Depr			92,057
Total Ratemaking Fed Deferred Depr	772,266	398,583	361,472
	2018 Dep	143,361	
	2019 Dep	266,456	
Total State Tax Depreciation Adj. (Related to Normalized 481a Adj.)			(134,943)

SOUTHERN CALIFORNIA GAS COMPANY
FULLY-LOADED CAPITAL EXPENDITURES - NGSH Analysis
TOTALS FOR YEARS 2017 - 2019

Source: tab 2019 FD-Repair Data_w NGSH Updt

in $000's

Project	Sum of 2017	Sum of 2018	Sum of 2019	NGSH Repairs Avg Qual % from 481(a) Study	Qualifying Amount in 2017	Qualifying Amount in 2018	Qualifying Amount in 2019
DIMP	115,876	121,225	248,737	20.22%	23,430	24,511	50,294
Linear Base Business	189,343	193,392	172,215	98.93%	187,310	191,315	170,366
Non-Linear Base Business	214,587	267,691	322,869	17.83%	38,260	47,728	57,566
SIMP	77,187	76,425	59,828	60.64%	46,804	46,342	36,278
TIMP	59,461	60,303	60,510	75.26%	44,752	45,386	45,542
Capital	468,617	597,387	824,244	0.00%	-	-	-
Grand Total	**1,125,072**	**1,316,423**	**1,688,403**		**340,555**	**355,282**	**360,045**

SOUTHERN CALIFORNIA GAS COMPANY
FULLY-LOADED CAPITAL
MONTHLY TOTALS FOR YEARS 2017 - 2019
(DOLLARS IN THOUSANDS)

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Added by Tax

Unique ID	Budget Code	Asset ID	Project Description	Project Sub-Description	Witness	RA (Y/N)	2017	2018	2019	Budget code (formula)	Budget code (values / converted to number)	Qualified repair per master BC list	Manual Repairs analysis (IF "N/A" per column O)	Repair qualified? Tax Analysis	Project	Avg Qual %	Qualifying Amount		2019 NGSH Repairs Qualified Fully Loaded Cap Ex	Asset ID
1	00151.00	100	New Business Construction	New Business Construction	Orozco, G.	N	66,626	83,584	85,035	151	151	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
100	00419.00	30	RAMP - PLAYA DEL REY-HILLSIDE	RAMP - PLAYA DEL REY-HILLSIDE SOIL EROSION & SLOPE	Navin, N.	N	412	2,615	1,082	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	30
101	00419.00	40	AUX EQUIPMENT - BLANKET PRO	AUX EQUIPMENT - BLANKET PROJECTS	Navin, N.	Y	13,745	11,747	13,029	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	40
102	00441.00	40	Plug and Abandon	Plug and Abandon	Navin, N.	N	3,896	2,035	-	441	441	Test	Test	Y	SIMP	60.64%	-	SIMP	-	40
103	00441.00	40	Inspection/Return to Operation	Inspection/Return to Operation	Navin, N.	N	70,646	72,945	51,814	441	441	Test	Test	Y	SIMP	60.64%	31,419	SIMP	51,814	40
104	00441.00	40	Data Management	Data Management	Navin, N.	N	2,645	1,446	728	441	441	Test	Test	Y	SIMP	60.64%	442	SIMP	728	40
105	00441.00	40	Emerging Monitoring Integrity and Sa	Emerging Monitoring Integrity and Safety Technology Pilot	Navin, N.	N	-	-	5,604	441	441	Test	Test	Y	SIMP	60.64%	3,398	SIMP	5,604	40
106	00441.00	40	Cathodic Protection	Cathodic Protection	Navin, N.	N	-	-	1,681	441	441	Test	Test	Y	SIMP	60.64%	1,019	SIMP	1,681	40
11	00181.00	100	Electronic Pressure Monitors (EPM)	Electronic Pressure Monitors (EPM)	Orozco, G.	Y	910	947	900	181	181	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
12	00181.00	100	Electronic Pressure Monitors (EPM)	Electronic Pressure Monitors (EPM)	Orozco, G.	Y	397	545	-	181	181	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
124	00569.00	100	PSEP Pipeline Projects	PSEP Pipeline Projects	Phillips, R.	N	-	-	12,936	569	569	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
127	00569.00	70	PSEP Pipeline Projects	PSEP Pipeline Projects	Phillips, R.	N	-	-	2,340	569	569	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
129	00569.00	70	PSEP VALVE PROJECTS	PSEP VALVE PROJECTS	Phillips, R.	N	4,929	8,278	70,690	569	569	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
13	00182.00	100	Remote Mtr Reading	Remote Mtr Reading	Orozco, G.	Y	1,147	-	-	182	182	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
130	00569.00	220	PSEP PMO Project	PSEP PMO Project	Phillips, R.	N	824	890	860	569	569	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
131	00569.00	70	PSEP PMO Project	PSEP PMO Project	Phillips, R.	N	-	-	10,470	569	569	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
132	00617.00	70	Land Rights (BC 617) & Buildings (B	Land Rights (BC 617) & Buildings (BC 633)	Haines, D.	N	298	262	266	617	617	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
134	00653.00	90	Infrastructure & Improvements	Infrastructure & Improvements	Herrera, C.	N	11,362	11,358	11,774	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	90
135	00653.00	120	Infrastructure & Improvements	Infrastructure & Improvements	Herrera, C.	N	7,836	9,847	8,212	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	120
136	00653.00	90	Infrastructure & Improvements	Infrastructure & Improvements	Herrera, C.	N	835	819	888	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	90
137	00653.00	90	Facility Renovations	Facility Renovations	Herrera, C.	N	-	4,178	-	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	90
138	00653.00	90	Facility Renovations	Facility Renovations	Herrera, C.	N	-	1,047	-	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	90
139	00653.00	90	Facility Renovations	Facility Renovations	Herrera, C.	N	-	1,567	4,875	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	90
14	00251.00	100	Pressure Betterments - Routine	Pressure Betterments - Routine	Orozco, G.	N	36,413	37,895	36,001	251	251	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
140	00653.00	120	Facility Renovations	Facility Renovations	Herrera, C.	N	-	2,732	8,507	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	120
141	00653.00	120	Facility Renovations	Facility Renovations	Herrera, C.	N	-	9,324	8,366	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	120
142	00653.00	90	Facility Renovations	Facility Renovations	Herrera, C.	N	-	2,090	18,145	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	90
143	00653.00	90	Sustainability Projects	Sustainability Projects	Herrera, C.	N	700	2,153	2,112	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	90
144	00653.00	120	Sustainability Projects	Sustainability Projects	Herrera, C.	N	842	1,138	1,473	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	120
145	00653.00	90	RAMP Incremental - Facility Security	RAMP Incremental - Facility Security	Herrera, C.	N	-	376	390	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	90
146	00653.00	120	RAMP Incremental - Facility Security	RAMP Incremental - Facility Security	Herrera, C.	N	-	263	272	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	120
147	00654.00	90	Safety/Environmental	Safety/Environmental	Herrera, C.	N	1,537	1,301	1,300	654	654	Test	Test	Y	Linear Base Business	98.93%	1,286	Linear Base Business	1,300	90
148	00654.00	120	Safety/Environemental - General Pla	Safety/Environemental - General Plant	Herrera, C.	N	1,060	909	907	654	654	Test	Test	Y	Linear Base Business	98.93%	897	Linear Base Business	907	120
149	00671.00	120	Bakersfield Multi-Use Facility	Bakersfield Multi-Use Facility	Herrera, C.	N	7,570	7,662	-	671	671	Capital	Capital	N	Capital	0.00%	-	Capital	-	120
15	00252.00	100	Main Replacements	Main Replacements	Orozco, G.	Y	49,783	51,808	49,219	252	252	Test	Test	Y	Linear Base Business	98.93%	48,691	Linear Base Business	49,219	100
150	00712.00	190	Facility Energy Management System	Facility Energy Management Systems	Herrera, C.	N	-	545	-	712	712	Capital	Capital	N	Capital	0.00%	-	Capital	-	190
151	00716.00	190	Fleet Capital Tools Replacement	Fleet Capital Tools Replacement	Herrera, C.	N	265	270	283	716	716	Capital	Capital	N	Capital	0.00%	-	Capital	-	190
152	00716.00	190	Fleet Training Center	Fleet Training Center	Herrera, C.	N	320	981	-	716	716	Capital	Capital	N	Capital	0.00%	-	Capital	-	190
153	00716.00	190	Fleet UST Replacement Program	Fleet UST Replacement Program	Herrera, C.	N	-	1,140	1,598	716	716	Capital	Capital	N	Capital	0.00%	-	Capital	-	190
154	00725.00	130	Capital Tools & Equipment - Routine	Capital Tools & Equipment - Routine	Orozco, G.	N	10,360	10,716	11,195	725	725	Capital	Capital	N	Capital	0.00%	-	Capital	-	130
155	00725.00	130	Capital Tools & Equipment - Routine	Capital Tools & Equipment - Routine	Orozco, G.	N	4,073	-	-	725	725	Capital	Capital	N	Capital	0.00%	-	Capital	-	130
156	00725.00	130	Capital Tools & Equipment - Routine	Capital Tools & Equipment - Routine	Orozco, G.	N	-	1,848	-	725	725	Capital	Capital	N	Capital	0.00%	-	Capital	-	130
157	00725.00	130	Capital Tools & Equipment - Routine	Capital Tools & Equipment - Routine	Orozco, G.	N	-	1,220	-	725	725	Capital	Capital	N	Capital	0.00%	-	Capital	-	130
158	00730.00	190	Laboratory Equipment (BC730), Mea	Laboratory Equipment (BC730), Measurement Gas Samples (E	Haines, D.	N	2,396	2,447	2,559	730	730	Capital	Capital	N	Capital	0.00%	-	Capital	-	190
16	00254.00	100	Main & Service Abandonments	Main & Service Abandonments	Orozco, G.	Y	14,598	17,270	18,380	254	254	Test	Capital	N	Capital	0.00%	-	Capital	-	100
160	00734.00	100	CURRENT NGV PROJECTS	CURRENT NGV PROJECTS	Herrera, C.	Y	837	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
161	00734.00	100	CURRENT NGV PROJECTS	CURRENT NGV PROJECTS	Herrera, C.	Y	260	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
162	00734.00	100	CURRENT NGV PROJECTS	CURRENT NGV PROJECTS	Herrera, C.	Y	1,824	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
163	00734.00	100	CURRENT NGV PROJECTS	CURRENT NGV PROJECTS	Herrera, C.	Y	638	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
164	00734.00	100	CURRENT NGV PROJECTS	CURRENT NGV PROJECTS	Herrera, C.	Y	638	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
165	00734.00	100	CURRENT NGV PROJECTS	CURRENT NGV PROJECTS	Herrera, C.	Y	932	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
166	00734.00	100	CURRENT NGV PROJECTS	CURRENT NGV PROJECTS	Herrera, C.	Y	1,492	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
167	00734.00	100	CURRENT NGV PROJECTS	CURRENT NGV PROJECTS	Herrera, C.	Y	2,956	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
168	00734.00	100	CURRENT NGV PROJECTS	CURRENT NGV PROJECTS	Herrera, C.	Y	154	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
169	00734.00	100	CURRENT NGV PROJECTS	CURRENT NGV PROJECTS	Herrera, C.	Y	365	513	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
17	00256.00	100	Service Replacements	Service Replacements	Orozco, G.	Y	41,618	47,946	49,706	256	256	Test	Test	Y	Linear Base Business	98.93%	49,172	Linear Base Business	49,706	100
170	00734.00	100	NGV REFUELING STATION 2017	NGV REFUELING STATION 2017	Herrera, C.	Y	1,794	-	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
171	00734.00	100	NGV REFUELING STATION 2018	NGV REFUELING STATION 2018	Herrera, C.	Y	-	11,866	-	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
172	00734.00	100	NGV REFUELING STATION 2019	NGV REFUELING STATION 2019	Herrera, C.	Y	-	-	11,760	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
174	00754.00	220	84303 AB802 Building Benchmarkin	84303 AB802 Building Benchmarking	Olmsted, C.	N	715	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
175	00754.00	220	84303 AB802 Building Benchmarkin	84303 AB802 Building Benchmarking	Olmsted, C.	N	40	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
176	00754.00	220	84280 MY ACCOUNT FOR SCBS BI	84280 MY ACCOUNT FOR SCBS BILLED CUSTOMERS (MA	Olmsted, C.	N	1,660	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
177	00754.00	220	84291 PACER OCS ORDER REPRI	84291 PACER OCS ORDER REPRIOR PH1	Olmsted, C.	N	543	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
179	00754.00	220	81499 MSA INSPECTION PROJECT	81499 MSA INSPECTION PROJECT	Olmsted, C.	N	405	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
18	00261.00	100	Pipeline Relocations - Freeway	Pipeline Relocations - Freeway	Orozco, G.	N	-	-	-	261	261	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	100
180	00754.00	220	19130 GT-NC Rate Changes	19130 GT-NC Rate Changes	Olmsted, C.	N	588	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
181	00754.00	220	19130 GT-NC Rate Changes	19130 GT-NC Rate Changes	Olmsted, C.	N	-	735	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
182	00756.00	220	RAMP - INCREMENTAL 19060 3DPI	RAMP - INCREMENTAL 19060 3DPM-Work Order Sketching 2	Olmsted, C.	N	-	2,034	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
186	00756.00	220	84311 PINNACLE UPGRADE	84311 PINNACLE UPGRADE	Olmsted, C.	N	2,718	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
187	00756.00	220	84311 PINNACLE UPGRADE	84311 PINNACLE UPGRADE	Olmsted, C.	N	-	360	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
19	00261.00	100	Pipeline Relocations - Freeway	Pipeline Relocations - Freeway	Orozco, G.	Y	11,187	11,642	11,060	261	261	Test	Test	Y	Linear Base Business	98.93%	10,941	Linear Base Business	11,060	100
194	00756.00	220	RAMP - INCREMENTAL 19063 M&R	RAMP - INCREMENTAL 19063 M&R (CLICK) Image Documen	Olmsted, C.	N	-	-	622	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
195	00756.00	200	RAMP - INCREMENTAL 19063 M&R	RAMP - INCREMENTAL 19063 M&R (CLICK) Image Documen	Olmsted, C.	N	-	-	242	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
196	00756.00	220	RAMP - INCREMENTAL 19064 Oper	RAMP - INCREMENTAL 19064 Operator Qualification & Traini	Olmsted, C.	N	822	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
197	00756.00	200	RAMP - INCREMENTAL 19064 Oper	RAMP - INCREMENTAL 19064 Operator Qualification & Traini	Olmsted, C.	N	809	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
198	00756.00	220	RAMP - INCREMENTAL 19064 Oper	RAMP - INCREMENTAL 19064 Operator Qualification & Traini	Olmsted, C.	N	-	549	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220

199	00756.00	220	RAMP - INCREMENTAL 19065 SCG	RAMP - INCREMENTAL 19065 SCG CPD Enhancements Pha	Olmsted, C.	N	1,288	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
2	00151.00	100	New Business Construction	New Business Construction	Orozco, G.	N	(9,445)	(9,507)	(8,694)	151	151	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
20	00262.00	100	Pipeline Relocations - Franchise	Pipeline Relocations - Franchise	Orozco, G.	N	-	-	-	262	262	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	100
200	00756.00	200	RAMP - INCREMENTAL 19065 SCG	RAMP - INCREMENTAL 19065 SCG CPD Enhancements Pha	Olmsted, C.	N	127	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
201	00756.00	220	RAMP - INCREMENTAL 19065 SCG	RAMP - INCREMENTAL 19065 SCG CPD Enhancements Pha	Olmsted, C.	N	-	2,231	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
202	00756.00	220	RAMP - INCREMENTAL 19072 GT L	RAMP - INCREMENTAL 19072 GT Leak Survey	Olmsted, C.	N	-	1,039	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
203	00756.00	200	RAMP - INCREMENTAL 19072 GT L	RAMP - INCREMENTAL 19072 GT Leak Survey	Olmsted, C.	N	-	99	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
204	00756.00	220	RAMP - INCREMENTAL 19072 GT L	RAMP - INCREMENTAL 19072 GT Leak Survey	Olmsted, C.	N	-	-	4,753	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
21	00262.00	100	Pipeline Relocations - Franchise	Pipeline Relocations - Franchise	Orozco, G.	Y	25,738	26,785	25,446	262	262	Test	Test	Y	Linear Base Business	98.93%	25,173	Linear Base Business	25,446	100
22	00264.00	100	Meter Guards	Meter Guards	Orozco, G.	Y	566	13,621	12,941	264	264	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
220	00756.00	220	RAMP - INCREMENTAL 84220 MAT	RAMP - INCREMENTAL 84220 MATERIAL TRACEABILITY - S	Olmsted, C.	N	5,384	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
23	00265.00	100	Regulator Stations	Regulator Stations	Orozco, G.	Y	13,262	23,650	29,953	265	265	Test	Test	Y	Non-Linear Base Busine	17.83%	5,340	Non-Linear Base Business	29,953	100
231	00758.00	220	RAMP - Incremental PKI Rebuld	RAMP - Incremental PKI Rebuld	Worden, G.	N	72	-	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
233	00758.00	220	RAMP - Incremental Threat Respons	RAMP - Incremental Threat Response systems	Worden, G.	N	-	-	4,389	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
235	00758.00	220	RAMP - Incremental Threat Recover	RAMP - Incremental Threat Recovery systems	Worden, G.	N	-	-	4,387	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
237	00758.00	200	RAMP - Incremental Forensics Syste	RAMP - Incremental Forensics System Rebuild	Worden, G.	N	261	-	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
239	00758.00	220	RAMP - Incremental SCG Network A	RAMP - Incremental SCG Network Anomaly Detection Phase 1	Worden, G.	N	1,699	-	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
24	00267.00	100	Supply Line Replacements	Supply Line Replacements	Orozco, G.	Y	6,638	6,908	6,563	267	267	Test	Test	Y	Linear Base Business	98.93%	6,493	Linear Base Business	6,563	100
241	00758.00	220	RAMP - Incremental Enterprise Thre	RAMP - Incremental Enterprise Threat Intelligence	Worden, G.	N	1,365	-	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
243	00758.00	220	RAMP - Incremental Insider Threat D	RAMP - Incremental Insider Threat Detection / Prevention	Worden, G.	N	1,788	-	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
246	00758.00	220	RAMP - Incremental FOF - Host Bas	RAMP - Incremental FOF - Host Based Protection	Worden, G.	N	2,256	-	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
248	00758.00	220	RAMP - Incremental Email Spam Pro	RAMP - Incremental Email Spam Protection	Worden, G.	N	311	-	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
249	00758.00	220	RAMP - Incremental Email Spam Pro	RAMP - Incremental Email Spam Protection	Worden, G.	N	978	-	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
25	00270.00	100	Other Distribution Capital Projects	Other Distribution Capital Projects	Orozco, G.	N	-	-	-	270	270	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
250	00758.00	200	RAMP - Incremental IS Zone Rebuild	RAMP - Incremental IS Zone Rebuild	Worden, G.	N	1,166	-	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
251	00758.00	220	RAMP - Incremental Network Securit	RAMP - Incremental Network Security Monitoring	Worden, G.	N	401	195	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
252	00758.00	220	RAMP - Incremental Network Securit	RAMP - Incremental Network Security Monitoring	Worden, G.	N	1,784	-	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
253	00758.00	220	RAMP - Incremental Security Orches	RAMP - Incremental Security Orchestration	Worden, G.	N	426	247	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
254	00758.00	220	RAMP - Incremental Security Orches	RAMP - Incremental Security Orchestration	Worden, G.	N	1,679	-	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
256	00758.00	220	RAMP - Incremental Critical Gas Infr	RAMP - Incremental Critical Gas Infrastructure Protection	Worden, G.	N	1,574	-	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
257	00758.00	220	RAMP - Incremental Critical Gas Infr	RAMP - Incremental Critical Gas Infrastructure Protection - 20	Worden, G.	N	-	788	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
258	00758.00	220	RAMP - Incremental Critical Gas Infr	RAMP - Incremental Critical Gas Infrastructure Protection - 20	Worden, G.	N	-	2,267	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
259	00758.00	220	RAMP - Incremental Critical Gas Infr	RAMP - Incremental Critical Gas Infrastructure Protection - 20	Worden, G.	N	-	-	1,074	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
26	00270.00	100	Other Distribution Capital Projects	Other Distribution Capital Projects	Orozco, G.	Y	1,842	1,930	1,834	270	270	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
260	00758.00	220	RAMP - Incremental Critical Gas Infr	RAMP - Incremental Critical Gas Infrastructure Protection - 20	Worden, G.	N	-	-	4,389	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
262	00758.00	220	RAMP - Incremental CASB (cloud da	RAMP - Incremental CASB (cloud data use)	Worden, G.	N	-	3,174	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
266	00758.00	220	RAMP - Incremental Incident Respor	RAMP - Incremental Incident Response Secure Collaboration	Worden, G.	N	-	1,984	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
268	00758.00	220	RAMP - Incremental Enterprise Sour	RAMP - Incremental Enterprise Source Code Security	Worden, G.	N	-	1,247	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
271	00758.00	220	RAMP - Incremental Multi Factor Aut	RAMP - Incremental Multi Factor Authentication Refresh	Worden, G.	N	-	2,834	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
274	00758.00	220	RAMP - Incremental Threat Identifica	RAMP - Incremental Threat Identification systems	Worden, G.	N	-	-	4,937	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
276	00758.00	220	RAMP - Incremental Threat Detectio	RAMP - Incremental Threat Detection systems	Worden, G.	N	-	-	4,937	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
280	00766.00	220	RAMP - INCREMENTAL 84232 VIRT	RAMP - INCREMENTAL 84232 VIRTUAL LEARNING INTEGR	Olmsted, C.	N	1,177	-	-	766	766	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
281	00770.00	150	81479 SCG OUT OF BAND MGMT	81479 SCG OUT OF BAND MGMT	Olmsted, C.	N	434	-	-	770	770	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
282	00770.00	200	19081 SCG Self Support Small Cap	19081 SCG Self Support Small Cap 2017-2019 (Routine)	Olmsted, C.	N	1,222	1,248	1,322	770	770	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
283	00772.00	150	84272 SCG FAN - VOICE RADIO & I	84272 SCG FAN - VOICE RADIO & DISPATCH	Olmsted, C.	N	11,790	-	-	772	772	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
284	00772.00	150	84272 SCG FAN - VOICE RADIO & I	84272 SCG FAN - VOICE RADIO & DISPATCH	Olmsted, C.	N	-	8,648	-	772	772	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
285	00772.00	150	84272 SCG FAN - VOICE RADIO & I	84272 SCG FAN - VOICE RADIO & DISPATCH	Olmsted, C.	N	-	-	6,521	772	772	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
286	00772.00	180	84288 SCG COMM TIP TOP SHELT	84288 SCG COMM TIP TOP SHELTER REPLACEMENT	Olmsted, C.	N	668	-	-	772	772	Capital	Capital	N	Capital	0.00%	-	Capital	-	180
287	00772.00	180	84289 SCG COMM MOUNT DAVID	84289 SCG COMM MOUNT DAVID SHELTER REPLACEMEN	Olmsted, C.	N	552	-	-	772	772	Capital	Capital	N	Capital	0.00%	-	Capital	-	180
289	00772.00	150	19089 Communications Reliability St	19089 Communications Reliability Shelter Replacement (Blythe	Olmsted, C.	N	564	-	-	772	772	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
29	00276.00	100	Projs to Sup Trans. - PIP	RAMP - BC 276 is TIMP Capital	Martinez, M.	N	8,012	8,338	7,921	276	276	Test	Test	Y	TIMP	75.26%	5,962	TIMP	7,921	100
290	00772.00	150	19089 Communications Reliability St	19089 Communications Reliability Shelter Replacement (Blythe	Olmsted, C.	N	-	921	-	772	772	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
291	00772.00	150	19089 Communications Reliability St	19089 Communications Reliability Shelter Replacement (Blythe	Olmsted, C.	N	-	-	629	772	772	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
292	00772.00	150	19090 Communications Reliability St	19090 Communications Reliability Shelter Replacement (Cacti	Olmsted, C.	N	-	98	-	772	772	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
293	00772.00	150	19090 Communications Reliability St	19090 Communications Reliability Shelter Replacement (Cacti	Olmsted, C.	N	-	-	955	772	772	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
294	00772.00	150	19091 Communications Reliability St	19091 Communications Reliability Shelter Replacement (Mt Sc	Olmsted, C.	N	-	98	-	772	772	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
295	00772.00	150	19091 Communications Reliability St	19091 Communications Reliability Shelter Replacement (Mt Sc	Olmsted, C.	N	-	-	955	772	772	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
296	00772.00	150	19092 Communications Reliability St	19092 Communications Reliability Shelter Replacement (White	Olmsted, C.	N	-	98	-	772	772	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
297	00772.00	150	19092 Communications Reliability St	19092 Communications Reliability Shelter Replacement (White	Olmsted, C.	N	-	-	955	772	772	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
299	00774.00	220	19044 Credit and Coll Optimization F	19044 Credit and Coll Optimization Phase 4	Olmsted, C.	N	699	-	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
3	00151.00	140	New Business Construction	New Business Construction	Orozco, G.	N	-	-	1,678	151	151	Capital	Capital	N	Capital	0.00%	-	Capital	-	140
30	00277.00	100	Distribution Integrity Management	Distribution Integrity Management	Martinez, M.	N	110,690	117,491	94,890	277	277	Test	Test	Y	DIMP	20.22%	19,186	DIMP	94,890	100
300	00774.00	220	19044 Credit and Coll Optimization F	19044 Credit and Coll Optimization Phase 4	Olmsted, C.	N	-	1,200	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
301	00774.00	220	19044 Credit and Coll Optimization F	19044 Credit and Coll Optimization Phase 4	Olmsted, C.	N	-	-	2,338	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
302	00774.00	220	19044 Credit and Coll Optimization F	19044 Credit and Coll Optimization Phase 4	Olmsted, C.	N	-	169	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
305	00774.00	220	19046 Billing Projection Engine (Inte	19046 Billing Projection Engine (Internal BTA Alert)	Olmsted, C.	N	-	1,247	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
306	00774.00	220	84322 CIS Segregation of Duties (Sc	84322 CIS Segregation of Duties (SoD) Project	Olmsted, C.	N	464	-	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
307	00774.00	220	84322 CIS Segregation of Duties (Sc	84322 CIS Segregation of Duties (SoD) Project	Olmsted, C.	N	-	340	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
308	00774.00	220	19047 Collections Optimization Phas	19047 Collections Optimization Phase 5 (Misc. Collections Initi	Olmsted, C.	N	-	389	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
309	00774.00	220	19047 Collections Optimization Phas	19047 Collections Optimization Phase 5 (Misc. Collections Initi	Olmsted, C.	N	-	-	377	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
31	00277.00	220	Distribution Integrity Management	Distribution Integrity Management	Martinez, M.	N	5,187	3,734	-	277	277	Test	Test	Y	DIMP	20.22%	-	DIMP	-	220
310	00774.00	220	19047 Collections Optimization Phas	19047 Collections Optimization Phase 5 (Misc. Collections Initi	Olmsted, C.	N	-	184	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
311	00774.00	220	19047 Collections Optimization Phas	19047 Collections Optimization Phase 5 (Misc. Collections Initi	Olmsted, C.	N	-	-	178	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
312	00774.00	220	84324 Residential 2 PSI Service	84324 Residential 2 PSI Service	Olmsted, C.	N	978	-	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
313	00774.00	220	19048 Data Driven Customer Comm	19048 Data Driven Customer Communications	Olmsted, C.	N	-	2,499	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
314	00774.00	220	19048 Data Driven Customer Comm	19048 Data Driven Customer Communications	Olmsted, C.	N	-	-	2,347	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
315	00774.00	220	19048 Data Driven Customer Comm	19048 Data Driven Customer Communications	Olmsted, C.	N	-	459	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
316	00774.00	220	19048 Data Driven Customer Comm	19048 Data Driven Customer Communications	Olmsted, C.	N	-	-	496	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
319	00774.00	220	19050 IVR Usability Enhancements	19050 IVR Usability Enhancements	Olmsted, C.	N	-	503	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
32	00280.00	100	Gas Energy Measurement Systems (	Gas Energy Measurement Systems (GEMS)	Orozco, G.	Y	2,232	2,413	2,330	280	280	Test	Test	Y	Linear Base Business	98.93%	2,305	Linear Base Business	2,330	100
323	00774.00	220	19053 My Account Additional Self-Se	19053 My Account Additional Self-Service Features and Transa	Olmsted, C.	N	-	1,246	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
324	00774.00	220	19053 My Account Additional Self-Se	19053 My Account Additional Self-Service Features and Transa	Olmsted, C.	N	-	-	8,187	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
325	00774.00	220	19054 My Account Customer Engage	19054 My Account Customer Engagement Improvements	Olmsted, C.	N	-	1,842	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
326	00774.00	220	19054 My Account Customer Engage	19054 My Account Customer Engagement Improvements	Olmsted, C.	N	-	-	2,674	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
327	00774.00	220	19055 Optimizing Self-Service Paym	19055 Optimizing Self-Service Payment Extensions	Olmsted, C.	N	-	648	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
328	00774.00	220	19057 Socalgas.com/My Account Ali	19057 Socalgas.com/My Account Alignment	Olmsted, C.	N	-	1,254	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
329	00774.00	220	19057 Socalgas.com/My Account Ali	19057 Socalgas.com/My Account Alignment	Olmsted, C.	N	-	-	2,409	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
33	00301.00	70	GT - New Construction	GT - New Construction	Musich, E.	Y	9,481	-	-	301	301	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
332	00774.00	220	19059 CTAs Customer Data Exchan	19059 CTAs Customer Data Exchange - EDI Option	Olmsted, C.	N	-	359	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220

333	00774.00	220	19059 CTAs Customer Data Exchan	19059 CTAs Customer Data Exchange - EDI Option	Olmsted, C.	N	-	-	427	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
335	00774.00	220	84285 CUSTOMER EXPERIENCE	84285 CUSTOMER EXPERIENCE	Olmsted, C.	N	4,059	-	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
336	00774.00	220	84227 SCG CUSTOMER SERVICE I	84227 SCG CUSTOMER SERVICE ROUTING	Olmsted, C.	N	1,922	-	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
337	00774.00	220	RAMP - INCREMENTAL 84309 CPD	RAMP - INCREMENTAL 84309 CPD PHASE 3	Olmsted, C.	N	3,316	-	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
338	00774.00	220	84310 SOCALGAS.COM TRANSAC	84310 SOCALGAS.COM TRANSACTIONAL AND REGULATO	Olmsted, C.	N	111	-	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
339	00774.00	220	19128 CIS Front-end Replacement	19128 CIS Front-end Replacement	Olmsted, C.	N	-	3,283	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
34	00301.00	70	GT - New Construction	GT - New Construction	Musich, E.	Y	7	8,263	8,400	301	301	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
340	00774.00	220	19128 CIS Front-end Replacement	19128 CIS Front-end Replacement	Olmsted, C.	N	-	-	11,986	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
341	00776.00	200	19120 DCU LTE Upgrade Program	19120 DCU LTE Upgrade Program	Olmsted, C.	N	-	1,390	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
342	00776.00	200	19120 DCU LTE Upgrade Program	19120 DCU LTE Upgrade Program	Olmsted, C.	N	-	-	5,973	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
343	00776.00	220	19121 DCU Software IS Upgrade	19121 DCU Software IS Upgrade	Olmsted, C.	N	-	331	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
344	00776.00	220	19121 DCU Software IS Upgrade	19121 DCU Software IS Upgrade	Olmsted, C.	N	-	-	408	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
345	00776.00	230	81444 FLEET M5 SYSTEM UPGRAI	81444 FLEET M5 SYSTEM UPGRADE PH1	Olmsted, C.	N	574	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	230
35	00304.00	70	GT - Pipeline Relocations - Franchise	GT - Pipeline Relocations - Franchise/Private	Musich, E.	Y	3,609	-	-	304	304	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
350	00776.00	220	RAMP - INCREMENTAL 19125 GAS	RAMP - INCREMENTAL 19125 GAS OPERATIONS DEPARTM	Olmsted, C.	N	710	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
36	00304.00	70	GT - Pipeline Relocations - Franchise	GT - Pipeline Relocations - Franchise/Private	Musich, E.	N	-	-	-	304	304	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
367	00776.00	220	RAMP - INCREMENTAL 19068 Gas	RAMP - INCREMENTAL 19068 Gas Distribution and M&R Imp	Olmsted, C.	N	1,009	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
368	00776.00	200	RAMP - INCREMENTAL 19068 Gas	RAMP - INCREMENTAL 19068 Gas Distribution and M&R Imp	Olmsted, C.	N	-	-	1,266	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
369	00776.00	220	RAMP - INCREMENTAL 19068 Gas	RAMP - INCREMENTAL 19068 Gas Distribution and M&R Imp	Olmsted, C.	N	-	2,515	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
37	00304.00	70	GT - Pipeline Relocations - Franchise	GT - Pipeline Relocations - Franchise/Private	Musich, E.	Y	1,666	-	-	304	304	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
370	00776.00	200	RAMP - INCREMENTAL 19068 Gas	RAMP - INCREMENTAL 19068 Gas Distribution and M&R Imp	Olmsted, C.	N	400	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
371	00776.00	220	RAMP - INCREMENTAL 19069 Gas	RAMP - INCREMENTAL 19069 Gas Operations: Maintenance	Olmsted, C.	N	-	3,295	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
372	00776.00	200	RAMP - INCREMENTAL 19069 Gas	RAMP - INCREMENTAL 19069 Gas Operations: Maintenance	Olmsted, C.	N	-	1,251	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
373	00776.00	220	RAMP - INCREMENTAL 19069 Gas	RAMP - INCREMENTAL 19069 Gas Operations: Maintenance	Olmsted, C.	N	-	-	1,621	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
374	00776.00	220	RAMP - INCREMENTAL 19070 High	RAMP - INCREMENTAL 19070 High Pressure Construction (M	Olmsted, C.	N	-	4,768	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
375	00776.00	220	RAMP - INCREMENTAL 19070 High	RAMP - INCREMENTAL 19070 High Pressure Construction (M	Olmsted, C.	N	-	-	18,209	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
376	00776.00	220	RAMP - INCREMENTAL 19071 Mea	RAMP - INCREMENTAL 19071 Measurement & Reliability Con	Olmsted, C.	N	735	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
378	00776.00	220	RAMP - INCREMENTAL 19071 Mea	RAMP - INCREMENTAL 19071 Measurement & Reliability Con	Olmsted, C.	N	-	445	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
38	00304.00	70	GT - Pipeline Relocations - Franchise	GT - Pipeline Relocations - Franchise/Private	Musich, E.	Y	833	839	-	304	304	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
39	00304.00	70	GT - Pipeline Relocations - Franchise	GT - Pipeline Relocations - Franchise/Private	Musich, E.	Y	833	-	-	304	304	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
396	00776.00	220	19103 SCG Fleet Fuel Management	19103 SCG Fleet Fuel Management Phase II	Olmsted, C.	N	-	-	4,569	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
397	00776.00	200	19103 SCG Fleet Fuel Management	19103 SCG Fleet Fuel Management Phase II	Olmsted, C.	N	-	-	2,720	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
398	00776.00	220	19105 SoCalGas Facility Optimizatio	19105 SoCalGas Facility Optimization and System Upgrade	Olmsted, C.	N	-	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
399	00776.00	220	19105 SoCalGas Facility Optimizatio	19105 SoCalGas Facility Optimization and System Upgrade	Olmsted, C.	N	-	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
4	00163.00	100	Meters	Meters	Orozco, G.	Y	25,690	36,447	46,526	163	163	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
40	00304.00	70	GT - Pipeline Relocations - Franchise	GT - Pipeline Relocations - Franchise/Private	Musich, E.	Y	555	560	569	304	304	Test	Test	Y	Linear Base Business	98.93%	563	Linear Base Business	569	70
400	00776.00	220	19105 SoCalGas Facility Optimizatio	19105 SoCalGas Facility Optimization and System Upgrade	Olmsted, C.	N	-	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
407	00776.00	220	19119 DCU Compliance Inspection \	19119 DCU Compliance Inspection Work Mgmt	Olmsted, C.	N	-	625	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
408	00776.00	220	19119 DCU Compliance Inspection \	19119 DCU Compliance Inspection Work Mgmt	Olmsted, C.	N	-	-	302	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
41	00304.00	70	GT - Pipeline Relocations - Franchise	GT - Pipeline Relocations - Franchise/Private	Musich, E.	Y	555	1,119	569	304	304	Test	Test	Y	Linear Base Business	98.93%	563	Linear Base Business	569	70
410	00777.00	200	84256 SCG ENTERPRISE DESKTOI	84256 SCG ENTERPRISE DESKTOP REFRESH	Olmsted, C.	N	8,231	-	-	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
411	00777.00	200	84256 SCG ENTERPRISE DESKTOI	84256 SCG ENTERPRISE DESKTOP REFRESH	Olmsted, C.	N	-	4,096	-	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
419	00777.00	150	19082 Private Network Refresh (201	19082 Private Network Refresh (2018)	Olmsted, C.	N	-	5,360	-	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
42	00304.00	70	GT - Pipeline Relocations - Franchise	GT - Pipeline Relocations - Franchise/Private	Musich, E.	Y	389	759	-	304	304	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
420	00777.00	150	19083 Private Network Refresh (201	19083 Private Network Refresh (2019)	Olmsted, C.	N	-	-	7,106	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
422	00777.00	200	19102 SCG Conf Room AV Upgrade	19102 SCG Conf Room AV Upgrade	Olmsted, C.	N	-	3,805	-	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
423	00777.00	200	19104 SCG Fleet M5 Upgrade Phas	19104 SCG Fleet M5 Upgrade Phase III (BOBJ Compatible)	Olmsted, C.	N	-	-	-	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
424	00777.00	200	19104 SCG Fleet M5 Upgrade Phas	19104 SCG Fleet M5 Upgrade Phase III (BOBJ Compatible)	Olmsted, C.	N	-	-	-	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
427	00777.00	200	RAMP - INCREMENTAL 19122 MDT	RAMP - INCREMENTAL 19122 MDT Refresh 2018-2020	Olmsted, C.	N	-	3,404	-	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
428	00777.00	200	RAMP - INCREMENTAL 19122 MDT	RAMP - INCREMENTAL 19122 MDT Refresh 2018-2020	Olmsted, C.	N	-	-	3,605	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
43	00304.00	70	GT - Pipeline Relocations - Franchise	GT - Pipeline Relocations - Franchise/Private	Musich, E.	N	-	-	-	304	304	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
431	00784.00	220	19107 FoF - CIS Pre-Bill AMI Enhan	19107 FoF - CIS Pre-Bill AMI Enhancement	Olmsted, C.	N	813	-	-	784	784	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
432	00784.00	220	19107 FoF - CIS Pre-Bill AMI Enhan	19107 FoF - CIS Pre-Bill AMI Enhancement	Olmsted, C.	N	-	623	-	784	784	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
433	00784.00	220	19109 FoF - Energy Diversion	19109 FoF - Energy Diversion	Olmsted, C.	N	973	-	-	784	784	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
434	00784.00	220	19109 FoF - Energy Diversion	19109 FoF - Energy Diversion	Olmsted, C.	N	-	312	-	784	784	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
435	00784.00	220	19110 FoF - ICDA Phase 3	19110 FoF - ICDA Phase 3	Olmsted, C.	N	1,908	-	-	784	784	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
436	00784.00	220	19110 FoF - ICDA Phase 3	19110 FoF - ICDA Phase 3	Olmsted, C.	N	-	712	-	784	784	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
44	00304.00	70	GT - Pipeline Relocations - Franchise	GT - Pipeline Relocations - Franchise/Private	Musich, E.	Y	-	3,358	-	304	304	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
442	00784.00	220	19112 FoF - Paperless Initiatives	19112 FoF - Paperless Initiatives	Olmsted, C.	N	2,509	-	-	784	784	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
443	00784.00	220	19112 FoF - Paperless Initiatives	19112 FoF - Paperless Initiatives	Olmsted, C.	N	-	651	-	784	784	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
444	00784.00	220	19112 FoF - Paperless Initiatives	19112 FoF - Paperless Initiatives	Olmsted, C.	N	578	-	-	784	784	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
445	00784.00	220	19112 FoF - Paperless Initiatives	19112 FoF - Paperless Initiatives	Olmsted, C.	N	-	532	-	784	784	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
446	00784.00	220	19113 FoF - Performance Managem	19113 FoF - Performance Management for office staff (Nice)	Olmsted, C.	N	1,287	-	-	784	784	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
447	00784.00	220	19113 FoF - Performance Managem	19113 FoF - Performance Management for office staff (Nice)	Olmsted, C.	N	-	185	-	784	784	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
449	00784.00	220	81470 INTEGRATED CUSTOMER D	81470 INTEGRATED CUSTOMER DATA & ANALYTICS	Olmsted, C.	N	626	-	-	784	784	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
45	00304.00	70	GT - Pipeline Relocations - Franchise	GT - Pipeline Relocations - Franchise/Private	Musich, E.	N	-	-	-	304	304	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
450	00784.00	200	81470 INTEGRATED CUSTOMER D	81470 INTEGRATED CUSTOMER DATA & ANALYTICS	Olmsted, C.	N	17	-	-	784	784	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
451	00785.00	150	19108 FoF - CSF PACER Mobile Pla	19108 FoF - CSF PACER Mobile Platform	Olmsted, C.	N	4,241	-	-	785	785	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
452	00785.00	150	19108 FoF - CSF PACER Mobile Pla	19108 FoF - CSF PACER Mobile Platform	Olmsted, C.	N	-	5,634	-	785	785	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
453	00785.00	150	19108 FoF - CSF PACER Mobile Pla	19108 FoF - CSF PACER Mobile Platform	Olmsted, C.	N	-	-	2,296	785	785	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
46	00304.00	70	GT - Pipeline Relocations - Franchise	GT - Pipeline Relocations - Franchise/Private	Musich, E.	N	-	-	-	304	304	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
467	00811.00	200	AM - Computer Hardware Labor/Non	AM - Computer Hardware Labor/Non-Labor	Garcia, R.	N	615	-	-	811	811	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
468	00811.00	200	AM - Computer Hardware Labor/Non	AM - Computer Hardware Labor/Non-Labor	Garcia, R.	N	48	-	-	811	811	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
469	00811.00	200	AM - Computer Hardware Labor/Non	AM - Computer Hardware Labor/Non-Labor	Garcia, R.	N	460	-	-	811	811	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
47	00304.00	70	GT - Pipeline Relocations - Franchise	GT - Pipeline Relocations - Franchise/Private	Musich, E.	Y	789	303	5,216	304	304	Test	Test	Y	Linear Base Business	98.93%	5,160	Linear Base Business	5,216	70
470	00811.00	200	AM - Computer Hardware Labor/Non	AM - Computer Hardware Labor/Non-Labor	Garcia, R.	N	66	-	-	811	811	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
471	00811.00	220	AM - Computer Software Labor/Non-	AM - Computer Software Labor/Non-Labor	Garcia, R.	N	172	-	-	811	811	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
472	00811.00	220	AM - Computer Software Labor/Non-	AM - Computer Software Labor/Non-Labor	Garcia, R.	N	61	-	-	811	811	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
473	00811.00	220	AM - Computer Software Labor/Non-	AM - Computer Software Labor/Non-Labor	Garcia, R.	N	44	-	-	811	811	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
474	00811.00	220	AM - Computer Software Labor/Non-	AM - Computer Software Labor/Non-Labor	Garcia, R.	N	42	-	-	811	811	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
475	00811.00	220	AM - Self-Developed Software Labor	AM - Self-Developed Software Labor/Non-Labor	Garcia, R.	N	180	-	-	811	811	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
476	00811.00	220	AM - Self-Developed Software Labor	AM - Self-Developed Software Labor/Non-Labor	Garcia, R.	N	62	-	-	811	811	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
477	00811.00	220	AM - Self-Developed Software Labor	AM - Self-Developed Software Labor/Non-Labor	Garcia, R.	N	47	-	-	811	811	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
478	00811.00	220	AM - Self-Developed Software Labor	AM - Self-Developed Software Labor/Non-Labor	Garcia, R.	N	46	-	-	811	811	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
479	00811.00	140	AM - Data Collector Unit Labor/Non-L	AM - Data Collector Unit Labor/Non-Labor	Garcia, R.	N	7,857	3,291	-	811	811	Capital	Capital	N	Capital	0.00%	-	Capital	-	140
48	00308.00	70	GT - M&R Stations	GT - M&R Stations	Musich, E.	Y	2,999	-	-	308	308	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	70
480	00811.00	100	AM - Module Installs Labor/Non-Lab	AM - Module Installs Labor/Non-Labor	Garcia, R.	N	19,356	7,287	-	811	811	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
481	00811.00	100	AM - Meter Installs Labor/Non-Labor	AM - Meter Installs Labor/Non-Labor	Garcia, R.	N	6,473	-	-	811	811	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
482	00811.00	190	AM - Data Collector Unit Poles Labor	AM - Data Collector Unit Poles Labor/Non-Labor	Garcia, R.	N	398	249	-	811	811	Capital	Capital	N	Capital	0.00%	-	Capital	-	190

483	01006.00	100	Field Capital Support	Field Capital Support	Orozco, G.	N	-	-	-	006	6	#N/A	Capital	N	Capital	0.00%	-	Capital	-	100
485	01002.00	70	Supervision and Engineering Overhe	Supervision and Engineering Overhead Pool	Haines, D.	N	-	-	-	002	2	#N/A	Capital	N	Capital	0.00%	-	Capital	-	70
486	00151.00	100	New Business Trench Reimburseme	New Business Trench Reimbursement	Orozco, G.	N	1,099	1,144	1,087	151	151	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
487	00305.00	70	MP Comp Sta Add/Rpls/Pre 2004	MP Comp Sta Add/Rpls/Pre 2004	Musich, E.	Y	214	216	220	305	305	Test	Test	Y	Non-Linear Base Busine	17.83%	39	Non-Linear Base Business	220	70
488	00312.00	70	MP PL Rpls / Externally Driven	L293 Location Class Change Replace Lone Star	Musich, E.	Y	5,596	-	-	312	312	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
489	00312.00	70	MP PL Rpls / Externally Driven	L1014 MP 12.73 Relocation Del Amo	Musich, E.	Y	6,108	-	-	312	312	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
49	00308.00	70	GT - M&R Stations	GT - M&R Stations	Musich, E.	Y	1,999	-	-	308	308	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	70
490	00312.00	70	MP PL Rpls / Externally Driven	L2000 CLC in Beaumont	Musich, E.	Y	3,332	-	-	312	312	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
491	00312.00	70	MP PL Rpls / Externally Driven	L2000 CLC STA 782316.10 to 784738.02	Musich, E.	Y	2,110	-	-	312	312	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
492	00312.00	70	MP PL Rpls / Externally Driven	L247 Location Class Change Repl Ocean Mesa	Musich, E.	Y	1,656	-	-	312	312	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
493	00312.00	70	MP PL Rpls / Externally Driven	L1185 CL Remediation Adelanto to Cajon Pass	Musich, E.	Y	2,332	-	-	312	312	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
494	00312.00	70	MP PL Rpls / Externally Driven	L2001 CLC in Palm Springs	Musich, E.	Y	1,388	-	-	312	312	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
495	00312.00	70	MP PL Rpls / Externally Driven	L2000 CLC Woodard Gorge Riverside	Musich, E.	Y	1,111	-	-	312	312	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
496	00312.00	70	MP PL Rpls / Externally Driven	L6916 Exposure Repair at MP 121.3	Musich, E.	Y	-	1,119	-	312	312	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
497	00312.00	70	MP PL Rpls / Externally Driven	L1018 Leaking Tap Valves MP 4.12 (Harvard Ave)	Musich, E.	Y	1,078	-	-	312	312	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
498	00312.00	70	MP PL Rpls / Externally Driven	L1003 Corrosion Pit Repair MP 25.54	Musich, E.	Y	1,050	-	-	312	312	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
499	00312.00	70	MP PL Rpls / Externally Driven	L103 Exposure Mitigation at MP 1.39	Musich, E.	Y	-	1,052	-	312	312	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
50	00308.00	70	GT - M&R Stations	GT - M&R Stations	Musich, E.	N	-	-	-	308	308	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	70
500	00312.00	70	MP PL Rpls / Externally Driven	L133 Corroded Pipeline at MP 3.22	Musich, E.	Y	958	-	-	312	312	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
501	00312.00	70	MP PL Rpls / Externally Driven	L247 Location Class Change Replacement Ocean Mesa	Musich, E.	Y	-	6,035	-	312	312	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
502	00312.00	70	MP PL Rpls / Externally Driven	L235 & L335 Exposed Pipe - Palmdale	Musich, E.	Y	1,000	-	-	312	312	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
503	00312.00	70	MP PL Rpls / Externally Driven	Gas Transmission Pipeline Replacements/Externally Driven (Bu	Musich, E.	Y	-	8,954	9,795	312	312	Test	Test	Y	Linear Base Business	98.93%	9,690	Linear Base Business	9,795	70
504	00312.00	70	MP PL Rpls / Externally Driven	L2000 CLC Segments (Replace Seg 18 & 19)	Musich, E.	Y	-	2,238	-	312	312	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
505	00312.00	70	MP PL Rpls / Externally Driven	Blanket WOA	Musich, E.	Y	4,370	10,102	2,150	312	312	Test	Test	Y	Linear Base Business	98.93%	2,127	Linear Base Business	2,150	70
506	00312.00	70	MP PL Rpls / Externally Driven	L85 MLV Wood Vault Replacement at MP 72.59	Musich, E.	Y	1,444	-	-	312	312	Test	Test	Y	Linear Base Business	98.93%	-	Linear Base Business	-	70
507	00315.00	70	MP Comp Sta Add/Rpls / Externally I	MP Comp Sta Add/Rpls / Externally Driven	Musich, E.	Y	3,887	3,917	-	315	315	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	70
508	00315.00	70	MP Comp Sta Add/Rpls / Externally I	MP Comp Sta Add/Rpls / Externally Driven	Musich, E.	Y	3,332	-	-	315	315	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	70
509	00315.00	70	MP Comp Sta Add/Rpls / Externally I	MP Comp Sta Add/Rpls / Externally Driven	Musich, E.	Y	1,666	-	-	315	315	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	70
51	00308.00	70	GT - M&R Stations	GT - M&R Stations	Musich, E.	Y	1,666	-	-	308	308	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	70
510	00315.00	70	MP Comp Sta Add/Rpls / Externally I	MP Comp Sta Add/Rpls / Externally Driven	Musich, E.	Y	1,222	-	-	315	315	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	70
511	00315.00	70	MP Comp Sta Add/Rpls / Externally I	MP Comp Sta Add/Rpls / Externally Driven	Musich, E.	Y	1,222	-	-	315	315	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	70
512	00315.00	70	MP Comp Sta Add/Rpls / Externally I	MP Comp Sta Add/Rpls / Externally Driven	Musich, E.	Y	-	884	-	315	315	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	70
513	00315.00	70	MP Comp Sta Add/Rpls / Externally I	MP Comp Sta Add/Rpls / Externally Driven	Musich, E.	Y	333	336	341	315	315	Test	Test	Y	Non-Linear Base Busine	17.83%	61	Non-Linear Base Business	341	70
514	00315.00	70	MP Comp Sta Add/Rpls / Externally I	MP Comp Sta Add/Rpls / Externally Driven	Musich, E.	Y	-	5,596	9,102	315	315	Test	Test	Y	Non-Linear Base Busine	17.83%	1,623	Non-Linear Base Business	9,102	70
515	00315.00	70	MP Comp Sta Add/Rpls / Externally I	MP Comp Sta Add/Rpls / Externally Driven	Musich, E.	Y	-	727	740	315	315	Test	Test	Y	Non-Linear Base Busine	17.83%	132	Non-Linear Base Business	740	70
516	00315.00	70	MP Comp Sta Add/Rpls / Externally I	MP Comp Sta Add/Rpls / Externally Driven	Musich, E.	Y	-	1,679	-	315	315	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	70
517	00315.00	70	MP Comp Sta Add/Rpls / Externally I	MP Comp Sta Add/Rpls / Externally Driven	Musich, E.	Y	-	-	1,707	315	315	Test	Test	Y	Non-Linear Base Busine	17.83%	304	Non-Linear Base Business	1,707	70
518	00315.00	70	MP Comp Sta Add/Rpls / Externally I	MP Comp Sta Add/Rpls / Externally Driven	Musich, E.	Y	1,464	5,266	796	315	315	Test	Test	Y	Non-Linear Base Busine	17.83%	142	Non-Linear Base Business	796	70
519	00315.00	70	MP Comp Sta Add/Rpls / Externally I	MP Comp Sta Add/Rpls / Externally Driven	Musich, E.	Y	-	1,600	-	315	315	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	70
52	00308.00	70	GT - M&R Stations	GT - M&R Stations	Musich, E.	Y	1,111	-	-	308	308	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	70
520	00325.00	70	MP Comp Sta Add/Rpls / Volume Dri	MP Comp Sta Add/Rpls / Volume Driven	Musich, E.	Y	1,425	1,436	1,460	325	325	Test	Test	Y	Non-Linear Base Busine	17.83%	260	Non-Linear Base Business	1,460	70
523	00335.00	70	MP Comp Sta Add/Rpls / Quality/Ecc	MP Comp Sta Add/Rpls / Quality/Economic Driven	Musich, E.	Y	1,743	-	-	335	335	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	70
524	00335.00	70	MP Comp Sta Add/Rpls / Quality/Ecc	MP Comp Sta Add/Rpls / Quality/Economic Driven	Musich, E.	Y	1,743	-	-	335	335	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	70
525	00335.00	70	MP Comp Sta Add/Rpls / Quality/Ecc	MP Comp Sta Add/Rpls / Quality/Economic Driven	Musich, E.	N	26,654	22,385	4,551	335	335	Test	Test	Y	Non-Linear Base Busine	17.83%	811	Non-Linear Base Business	4,551	70
526	00335.00	70	MP Comp Sta Add/Rpls / Quality/Ecc	MP Comp Sta Add/Rpls / Quality/Economic Driven	Musich, E.	N	11,106	71,631	113,780	335	335	Test	Test	Y	Non-Linear Base Busine	17.83%	20,287	Non-Linear Base Business	113,780	70
527	00312.00	70	GT PL Rpls / Externally Driven	RAMP - BC 312 is TIMP	Martinez, M.	N	44,781	47,031	52,589	312	312	Test	Test	Y	TIMP	75.26%	39,580	TIMP	52,589	70
528	00312.00	220	GT PL Rpls / Externally Driven	RAMP - TIMP Gas High Pressure Enhancement IT	Martinez, M.	N	6,668	4,934	-	312	312	Test	Test	Y	TIMP	75.26%	-	TIMP	-	220
53	00308.00	70	GT - M&R Stations	GT - M&R Stations	Musich, E.	Y	1,111	-	-	308	308	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	70
54	00308.00	70	GT - M&R Stations	GT - M&R Stations	Musich, E.	Y	2,221	4,477	2,276	308	308	Test	Test	Y	Non-Linear Base Busine	17.83%	406	Non-Linear Base Business	2,276	70
55	00308.00	70	GT - M&R Stations	GT - M&R Stations	Musich, E.	Y	8,261	16,719	19,272	308	308	Test	Test	Y	Non-Linear Base Busine	17.83%	3,436	Non-Linear Base Business	19,272	70
57	00309.00	70	GT - Aux Equipment	GT - Aux Equipment	Musich, E.	Y	2,679	-	-	309	309	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
58	00309.00	70	GT - Aux Equipment	GT - Aux Equipment	Musich, E.	Y	1,467	3,358	3,413	309	309	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
59	00309.00	60	GT - Aux Equipment	GT - Aux Equipment	Musich, E.	N	433	-	-	309	309	Capital	Capital	N	Capital	0.00%	-	Capital	-	60
60	00309.00	70	GT - Aux Equipment	GT - Aux Equipment	Musich, E.	Y	1,467	5,372	9,102	309	309	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
61	00309.00	70	GT - Aux Equipment	GT - Aux Equipment	Musich, E.	Y	-	1,007	1,536	309	309	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
62	00309.00	70	RAMP- Strain Gauge installation pro	RAMP- Strain Gauge installation projects	Musich, E.	Y	255	443	455	309	309	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
63	00313.00	70	GT PL Reloc-Fway / Externally Drive	GT PL Reloc-Fway / Externally Driven	Musich, E.	Y	13	13	100	313	313	Test	Test	Y	Linear Base Business	98.93%	99	Linear Base Business	100	70
64	00316.00	70	GT Cathodic Protection / Externally D	GT Cathodic Protection / Externally Driven	Musich, E.	Y	2,140	1,935	1,387	316	316	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
65	00316.00	70	GT Cathodic Protection / Externally D	GT Cathodic Protection / Externally Driven	Musich, E.	Y	3,413	5,043	6,189	316	316	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
66	00343.00	140	Distribution Operations Control Cent	Distribution Operations Control Center and Technology Manag	Bermel, M.	N	172	3,636	29,546	343	343	Test	Capital	N	Capital	0.00%	-	Capital	-	140
67	00343.00	70	Distribution Operations Control Cent	Distribution Operations Control Center and Technology Manag	Bermel, M.	Y	-	5,387	5,476	343	343	Test	Capital	N	Capital	0.00%	-	Capital	-	70
68	00343.00	140	Distribution Operations Control Cent	Distribution Operations Control Center and Technology Manag	Bermel, M.	N	-	1,152	7,985	343	343	Test	Capital	N	Capital	0.00%	-	Capital	-	140
7	00164.00	100	Regulators	Regulators	Orozco, G.	Y	5,888	8,144	7,996	164	164	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
70	00411.00	40	GOLETA - MAIN UNIT #4 OVERHAI	GOLETA - MAIN UNIT #4 OVERHAUL & ENGINE BLOCK OIL	Navin, N.	N	2,051	349	-	411	411	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	40
71	00411.00	40	HONOR RANCH - REPLACE MAIN (	HONOR RANCH - REPLACE MAIN COMPRESSOR UNITS (S	Navin, N.	N	1,025	3,212	11,207	411	411	Test	Test	Y	Non-Linear Base Busine	17.83%	1,998	Non-Linear Base Business	11,207	40
72	00411.00	40	PLAYA DEL REY - WET GAS COMP	PLAYA DEL REY - WET GAS COMPRESSOR	Navin, N.	N	1,025	1,071	-	411	411	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	40
73	00411.00	40	ALISO CANYON - TURBINE REPLA	ALISO CANYON - TURBINE REPLACEMENT PROJECT (ACT	Navin, N.	N	20,097	-	-	411	411	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	40
74	00411.00	40	COMPRESSOR STATIONS - BLANK	COMPRESSOR STATIONS - BLANKET PROJECTS	Navin, N.	N	5,126	13,032	17,596	411	411	Test	Test	Y	Non-Linear Base Busine	17.83%	3,137	Non-Linear Base Business	17,596	40
75	00412.00	40	RAMP - C1 - WELL REPLACEMENT	RAMP - C1 - WELL REPLACEMENTS	Navin, N.	Y	4,101	19,275	54,917	412	412	Test	Test	Y	Non-Linear Base Busine	17.83%	9,791	Non-Linear Base Business	54,917	40
76	00412.00	40	RAMP - C2 - WELL PLUG & ABAND	RAMP - C2 - WELL PLUG & ABANDON	Navin, N.	Y	23,479	24,790	8,125	412	412	Test	Test	Y	Non-Linear Base Busine	17.83%	1,449	Non-Linear Base Business	8,125	40
77	00412.00	40	RAMP - C2 - WELL PLUG & ABAND	RAMP - C2 - WELL PLUG & ABANDON	Navin, N.	Y	16,404	-	-	412	412	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	40
78	00412.00	40	RAMP - C3 - TUBING UPSIZING	RAMP - C3 - TUBING UPSIZING	Navin, N.	Y	2,748	1,124	-	412	412	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	40
79	00412.00	40	RAMP - C4 - WELL WORKOVERS	RAMP - C4 - WELL WORKOVERS	Navin, N.	Y	12,271	5,749	1,086	412	412	Test	Test	Y	Non-Linear Base Busine	17.83%	194	Non-Linear Base Business	1,086	40
8	00173.00	100	Cathodic Protection (CP) Capital	Cathodic Protection (CP) Capital	Orozco, G.	Y	3,017	2,198	2,275	173	173	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
80	00412.00	40	RAMP - C5 - WELLHEAD REPAIRS	RAMP - C5 - WELLHEAD REPAIRS AND REPLACMENTS	Navin, N.	Y	1,062	595	-	412	412	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	40
82	00412.00	40	RAMP - C7- GAS STORAGE - WELL	RAMP - C7- GAS STORAGE - WELLS - BLANKET PROJECTS	Navin, N.	Y	1,025	1,071	1,121	412	412	Test	Test	Y	Non-Linear Base Busine	17.83%	200	Non-Linear Base Business	1,121	40
83	00412.00	250	C8 - CUSHION GAS PURCHASE	C8 - CUSHION GAS PURCHASE	Navin, N.	N	-	-	2,340	412	412	Test	Test	Y	Non-Linear Base Busine	17.83%	417	Non-Linear Base Business	2,340	250
85	00413.00	40	ALISO CANYON - VALVE REPLACE	ALISO CANYON - VALVE REPLACEMENTS	Navin, N.	Y	902	942	986	413	413	Test	Test	Y	Non-Linear Base Busine	17.83%	176	Non-Linear Base Business	986	40
86	00413.00	40	RAMP - ALISO PIPE BRIDGE REPL	RAMP - ALISO PIPE BRIDGE REPLACEMENT	Navin, N.	Y	8,202	8,567	-	413	413	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	40
87	00413.00	40	PIPELINES - BLANKET PROJECTS	PIPELINES - BLANKET PROJECTS	Navin, N.	Y	11,757	4,283	7,621	413	413	Test	Test	Y	Non-Linear Base Busine	17.83%	1,359	Non-Linear Base Business	7,621	40
88	00414.00	40	ALISO CANYON DEHYDRATION UF	ALISO CANYON DEHYDRATION UPGRADES	Navin, N.	Y	769	-	-	414	414	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	40
89	00414.00	40	ALISO CANYON DEHYDRATION UF	ALISO CANYON DEHYDRATION UPGRADES	Navin, N.	Y	-	1,339	1,401	414	414	Test	Test	Y	Non-Linear Base Busine	17.83%	250	Non-Linear Base Business	1,401	40
9	00173.00	100	Cathodic Protection (CP) Capital	Cathodic Protection (CP) Capital	Orozco, G.	Y	787	3,281	3,839	173	173	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
90	00414.00	40	GOLETA DEHYDRATION UPGRADE	GOLETA DEHYDRATION UPGRADES	Navin, N.	Y	-	3,266	-	414	414	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	40
91	00414.00	40	PURIFICATION - BLANKET PROJE	PURIFICATION - BLANKET PROJECTS	Navin, N.	Y	4,880	5,873	4,886	414	414	Test	Test	Y	Non-Linear Base Busine	17.83%	871	Non-Linear Base Business	4,886	40
92	00419.00	40	ALISO CANYON - OVERHEAD POW	ALISO CANYON - OVERHEAD POWER SYSTEM UPGRADES	Navin, N.	Y	-	1,071	1,401	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	40
93	00419.00	40	ALISO CANYON - GO-95 ELECTRIC	ALISO CANYON - GO-95 ELECTRICAL SYSTEM UPGRADES	Navin, N.	Y	2,051	-	-	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	40
94	00419.00	40	ALISO CANYON - GO-95 ELECTRIC	ALISO CANYON - GO-95 ELECTRICAL SYSTEM UPGRADES	Navin, N.	Y	1,487	2,698	2,802	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	40
95	00419.00	30	RAMP - ALISO CANYON-FERNAND	RAMP - ALISO CANYON-FERNANDO FEE 32 SLOPE STABIL	Navin, N.	N	1,031	-	-	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	30

96	00419.00	30	RAMP - ALISO CANYON-FERNAND	RAMP - ALISO CANYON-FERNANDO FEE 32 SLOPE STABIL	Navin, N.	N	-	1,046	-	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	30
97	00419.00	30	RAMP - ALISO CANYON-FERNAND	RAMP - ALISO CANYON-FERNANDO FEE 32 SLOPE STABIL	Navin, N.	N	-	-	1,082	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	30
98	00419.00	40	ALISO CANYON SESNON GATHER	ALISO CANYON SESNON GATHERING PLANT RELIEF	Navin, N.	Y	769	803	560	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	40
99	00419.00	30	HONOR RANCH - OPERATIONS CE	HONOR RANCH - OPERATIONS CENTER MODERNIZATION	Navin, N.	N	206	1,046	1,948	419	419	Capital	Capital	N	Capital	0.00%	-	Capital	-	30
522	00335.00	70	Ventura Compressor Replacement P	Ventura Compressor Replacement Project	Musich, E.	N	8,665	9,851	17,980	335	335	Test	Test	Y	Non-Linear Base Busine	17.83%	3,206	Non-Linear Base Business	17,980	70
121	00569.00	70	RAMP - L85 Elk Hills Road to Lake S	RAMP - L85 Elk Hills Road to Lake Station Replacement Proje	Phillips, R.	N	1,530	3,203	8,164	569	569	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
107	00569.00	70	RAMP - L2000 E Hydrotest Project	RAMP - L2000 E Hydrotest Project	Phillips, R.	N	29	44	-	569	569	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
108	00569.00	70	RAMP - L2001 WC Hydrotest Projec	RAMP - L2001 WC Hydrotest Project	Phillips, R.	N	58	-	-	569	569	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
109	00569.00	70	RAMP - L2001 WD Hydrotest Projec	RAMP - L2001 WD Hydrotest Project	Phillips, R.	N	109	-	-	569	569	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
110	00569.00	70	RAMP - L2001 WE Hydrotest Projec	RAMP - L2001 WE Hydrotest Project	Phillips, R.	N	60	-	-	569	569	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
111	00569.00	70	RAMP - 235 West Section 1 Hydrote	RAMP - 235 West Section 1 Hydrotest Project	Phillips, R.	N	57	-	-	569	569	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
112	00569.00	70	RAMP - 235 West Section 2 Hydrote	RAMP - 235 West Section 2 Hydrotest Project	Phillips, R.	N	52	-	-	569	569	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
113	00569.00	70	RAMP - 235 West Section 3 Hydrote	RAMP - 235 West Section 3 Hydrotest Project	Phillips, R.	N	16	-	1,278	569	569	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
114	00569.00	70	RAMP - 2000 (East of Cactus City) H	RAMP - 2000 (East of Cactus City) Hydrotest Project	Phillips, R.	N	89	-	-	569	569	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
115	00569.00	70	RAMP - 2000 Chino Hills Hydrotest P	RAMP - 2000 Chino Hills Hydrotest Project	Phillips, R.	N	181	-	704	569	569	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
116	00569.00	70	RAMP - 407 Hydrotest Project	RAMP - 407 Hydrotest Project	Phillips, R.	N	13	-	-	569	569	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
117	00569.00	70	RAMP - 1011 Hydrotest Project	RAMP - 1011 Hydrotest Project	Phillips, R.	N	16	-	-	569	569	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
118	00569.00	100	RAMP - 36-9-09N (sec 14) Replacem	RAMP - 36-9-09N (sec 14) Replacement Project	Phillips, R.	N	-	-	23,366	569	569	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
119	00569.00	70	RAMP - Valves Bundle (2020)	RAMP - Valves Bundle (2020)	Phillips, R.	N	-	7,342	7,464	569	569	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
120	00569.00	70	RAMP - Valves Bundle (2021)	RAMP - Valves Bundle (2021)	Phillips, R.	N	-	-	7,464	569	569	Capital	Capital	N	Capital	0.00%	-	Capital	-	70
159	00734.00	100	NGV REFUELING STATION	NGV REFUELING STATION	Herrera, C.	Y	-	-	3,261	734	734	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
521	00335.00	70	Blythe Compressor Replacement Ph	Blythe Compressor Replacement Phase 3	Musich, E.	N	-	-	5,689	335	335	Test	Test	Y	Non-Linear Base Busine	17.83%	1,014	Non-Linear Base Business	5,689	70
84	00413.00	40	GAS STORAGE - PIPELINES - BLAI	GAS STORAGE - PIPELINES - BLANKET PROJECTS - New V	Navin, N.	Y	-	1,071	3,362	413	413	Test	Test	Y	Non-Linear Base Busine	17.83%	599	Non-Linear Base Business	3,362	40
1000	00277.00	220	Distribution Integrity Management	Distribution Integrity Management	Martinez, M.	N	-	-	3,614	277	277	Test	Test	Y	DIMP	20.22%	731	DIMP	3,614	220
1001	00312.00	220	GT PL Rpls / Externally Driven	RAMP - TIMP Gas High Pressure Enhancement IT	Martinez, M.	N	-	-	4,776	312	312	Test	Capital	N	Capital	0.00%	-	Capital	-	220
1002	00774.00	220	19127 MCS Next Generation	19127 MCS Next Generation	Olmsted, C.	N	-	-	3,946	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
1003	00173.00	100	Cathodic Protection (CP) Capital	Cathodic Protection (CP) Capital	Orozco, G.	Y	6,164	8,364	8,717	173	173	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
1004	00252.00	100	Main Replacements	Main Replacements	Orozco, G.	Y	3,385	3,522	3,346	252	252	Test	Test	Y	Linear Base Business	98.93%	3,310	Linear Base Business	3,346	100
1005	00256.00	100	Service Replacements	Service Replacements	Orozco, G.	Y	3,391	3,706	3,939	256	256	Test	Test	Y	Linear Base Business	98.93%	3,896	Linear Base Business	3,939	100
1006	00265.00	100	Regulator Stations	Regulator Stations	Orozco, G.	Y	292	304	288	265	265	Test	Test	Y	Non-Linear Base Busine	17.83%	51	Non-Linear Base Business	288	100
1007	00265.00	100	Regulator Stations	Regulator Stations	Orozco, G.	Y	66	69	65	265	265	Test	Test	Y	Non-Linear Base Busine	17.83%	12	Non-Linear Base Business	65	100
1008	00270.00	100	Other Distribution Capital Projects	Other Distribution Capital Projects	Orozco, G.	Y	21	8	8	270	270	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
1009	00270.00	100	Other Distribution Capital Projects	Other Distribution Capital Projects	Orozco, G.	Y	35	36	34	270	270	Capital	Capital	N	Capital	0.00%	-	Capital	-	100
1010	01006.00	100	Field Capital Support	Field Capital Support	Orozco, G.	N	-	-	-	006	6	#N/A	Capital	N	Capital	0.00%	-	Capital	-	100
1011	01006.00	100	Field Capital Support	Field Capital Support	Orozco, G.	N	-	-	-	006	6	#N/A	Capital	N	Capital	0.00%	-	Capital	-	100
1012	00277.00	100	Distribution Integrity Management	Distribution Integrity Management	Martinez, M.	N	-	-	150,233	277	277	Test	Test	Y	DIMP	20.22%	30,376	DIMP	150,233	100
1013	00617.00	60	Land Rights (BC 617) & Buildings (Bl	Land Rights (BC 617) & Buildings (BC 633)	Haines, D.	N	3,414	4,192	4,355	617	617	Capital	Capital	N	Capital	0.00%	-	Capital	-	60
1014	00653.00	120	Facility Renovations	Facility Renovations	Herrera, C.	N	-	2,189	1,133	653	653	Capital	Capital	N	Capital	0.00%	-	Capital	-	120
1015	00411.00	40	ALISO CANYON - TURBINE REPLA	ALISO CANYON - TURBINE REPLACEMENT PROJECT (ACT	Navin, N.	N	-	1,339	-	411	411	Test	Test	Y	Non-Linear Base Busine	17.83%	-	Non-Linear Base Business	-	40
173	00752.00	150	19043 Seu Call Recording Refresh	19043 Seu Call Recording Refresh	Olmsted, C.	N	3,432	-	-	752	752	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
178	00754.00	220	84207 SEU CCC GENESYS REFRE	84207 SEU CCC GENESYS REFRESH	Olmsted, C.	N	423	-	-	754	754	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
183	00756.00	220	RAMP - INCREMENTAL 19060 3DPI	RAMP - INCREMENTAL 19060 3DPM-Work Order Sketching 2	Olmsted, C.	N	-	205	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
184	00756.00	220	RAMP - INCREMENTAL 19060 3DPI	RAMP - INCREMENTAL 19060 3DPM-Work Order Sketching 2	Olmsted, C.	N	-	-	1,824	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
185	00756.00	220	RAMP - INCREMENTAL 19060 3DPI	RAMP - INCREMENTAL 19060 3DPM-Work Order Sketching 2	Olmsted, C.	N	-	-	212	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
188	00756.00	220	RAMP - INCREMENTAL 19061 Gas	RAMP - INCREMENTAL 19061 Gas GIS 2017-2019	Olmsted, C.	N	-	5,365	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
189	00756.00	220	RAMP - INCREMENTAL 19061 Gas	RAMP - INCREMENTAL 19061 Gas GIS 2017-2019	Olmsted, C.	N	-	-	5,563	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
190	00756.00	200	RAMP - INCREMENTAL 19061 Gas	RAMP - INCREMENTAL 19061 Gas GIS 2017-2019	Olmsted, C.	N	-	246	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
191	00756.00	200	RAMP - INCREMENTAL 19061 Gas	RAMP - INCREMENTAL 19061 Gas GIS 2017-2019	Olmsted, C.	N	-	-	255	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
192	00756.00	220	RAMP - INCREMENTAL 19063 M&R	RAMP - INCREMENTAL 19063 M&R (CLICK) Image Documen	Olmsted, C.	N	-	969	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
193	00756.00	200	RAMP - INCREMENTAL 19063 M&R	RAMP - INCREMENTAL 19063 M&R (CLICK) Image Documen	Olmsted, C.	N	-	343	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
205	00756.00	220	RAMP - INCREMENTAL 19094 Click	RAMP - INCREMENTAL 19094 Click Enhancements Project	Olmsted, C.	N	-	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
206	00756.00	220	RAMP - INCREMENTAL 19094 Click	RAMP - INCREMENTAL 19094 Click Enhancements Project	Olmsted, C.	N	-	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
207	00756.00	220	RAMP - INCREMENTAL 19094 Click	RAMP - INCREMENTAL 19094 Click Enhancements Project	Olmsted, C.	N	-	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
208	00756.00	220	19095 GEARS Upgrade - Ent. GIS 1(	19095 GEARS Upgrade - Ent. GIS 10.x	Olmsted, C.	N	1,037	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
209	00756.00	220	19095 GEARS Upgrade - Ent. GIS 1(	19095 GEARS Upgrade - Ent. GIS 10.x	Olmsted, C.	N	-	1,018	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
210	00756.00	220	19095 GEARS Upgrade - Ent. GIS 1(	19095 GEARS Upgrade - Ent. GIS 10.x	Olmsted, C.	N	-	-	387	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
211	00756.00	220	19096 Sempra Lease Accounting an	19096 Sempra Lease Accounting and Reporting System	Olmsted, C.	N	1,332	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
212	00756.00	220	19096 Sempra Lease Accounting an	19096 Sempra Lease Accounting and Reporting System	Olmsted, C.	N	-	822	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
213	00756.00	220	RAMP - INCREMENTAL 19097 Web	RAMP - INCREMENTAL 19097 WebEOC Applications Replace	Olmsted, C.	N	-	672	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
214	00756.00	220	RAMP - INCREMENTAL 19097 Web	RAMP - INCREMENTAL 19097 WebEOC Applications Replace	Olmsted, C.	N	-	-	128	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
215	00756.00	220	84290 HIGH OFO_EFO TCAP ENVC	84290 HIGH OFO_EFO TCAP ENVOY	Olmsted, C.	N	725	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
216	00756.00	220	81480 LOW OFO AND EFO	81480 LOW OFO AND EFO	Olmsted, C.	N	400	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
217	00756.00	220	RAMP - INCREMENTAL 84255 3DPI	RAMP - INCREMENTAL 84255 3DPM WORK ORDER SKETC	Olmsted, C.	N	1,460	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
218	00756.00	220	RAMP - INCREMENTAL 84255 3DPI	RAMP - INCREMENTAL 84255 3DPM WORK ORDER SKETC	Olmsted, C.	N	-	835	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
219	00756.00	220	RAMP - INCREMENTAL 84206 GAS	RAMP - INCREMENTAL 84206 GAS GIS 2015 & 2016	Olmsted, C.	N	5,420	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
221	00756.00	220	RAMP - INCREMENTAL 84281 OSI I	RAMP - INCREMENTAL 84281 OSI PI GAS OPS DATA HISTC	Olmsted, C.	N	563	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
222	00756.00	220	RAMP - INCREMENTAL 84281 OSI I	RAMP - INCREMENTAL 84281 OSI PI GAS OPS DATA HISTC	Olmsted, C.	N	-	411	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
223	00756.00	220	RAMP - INCREMENTAL 84298 REC	RAMP - INCREMENTAL 84298 RECORD & INFO MGMT SYS	Olmsted, C.	N	293	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
224	00756.00	220	RAMP - INCREMENTAL 84312 REC	RAMP - INCREMENTAL 84312 RECORDS & INFO MGMT CO	Olmsted, C.	N	1,640	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
225	00756.00	220	RAMP - INCREMENTAL 84312 REC	RAMP - INCREMENTAL 84312 RECORDS & INFO MGMT CO	Olmsted, C.	N	-	969	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
226	00756.00	220	RAMP - INCREMENTAL 84312 REC	RAMP - INCREMENTAL 84312 RECORDS & INFO MGMT CO	Olmsted, C.	N	728	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
227	00756.00	200	RAMP - INCREMENTAL 84312 REC	RAMP - INCREMENTAL 84312 RECORDS & INFO MGMT CO	Olmsted, C.	N	53	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
228	00756.00	220	84299 Supply Mgmt Analytics & Rep	84299 Supply Mgmt Analytics & Reporting	Olmsted, C.	N	1,538	-	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
229	00756.00	220	RAMP - INCREMENTAL 19131 HP (	RAMP - INCREMENTAL 19131 HP GAS CONSTRUCT RECOI	Olmsted, C.	N	-	4,858	-	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
230	00756.00	220	RAMP - INCREMENTAL 19131 HP (	RAMP - INCREMENTAL 19131 HP GAS CONSTRUCT RECOI	Olmsted, C.	N	-	-	2,815	756	756	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
232	00758.00	220	RAMP - Incremental Threat Respons	RAMP - Incremental Threat Response systems	Worden, G.	N	-	-	1,053	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
234	00758.00	220	RAMP - Incremental Threat Recover	RAMP - Incremental Threat Recovery systems	Worden, G.	N	-	-	1,053	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
236	00758.00	220	RAMP - Incremental Firewall Securit	RAMP - Incremental Firewall Security	Worden, G.	N	348	-	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
238	00758.00	220	RAMP - Incremental SCG Network A	RAMP - Incremental SCG Network Anomaly Detection Phase 1	Worden, G.	N	445	-	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
240	00758.00	220	RAMP - Incremental Enterprise Thre	RAMP - Incremental Enterprise Threat Intelligence	Worden, G.	N	468	-	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
242	00758.00	220	RAMP - Incremental Insider Threat D	RAMP - Incremental Insider Threat Detection / Prevention	Worden, G.	N	478	-	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
244	00758.00	200	RAMP - Incremental FOF - Converge	RAMP - Incremental FOF - Converged Perimeter Security	Worden, G.	N	3,415	1,797	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
245	00758.00	220	RAMP - Incremental FOF - Host Bas	RAMP - Incremental FOF - Host Based Protection	Worden, G.	N	514	36	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
247	00758.00	200	RAMP - Incremental SSL Decryption	RAMP - Incremental SSL Decryption	Worden, G.	N	457	-	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
255	00758.00	220	RAMP - Incremental Critical Gas Infr	RAMP - Incremental Critical Gas Infrastructure Protection	Worden, G.	N	500	-	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
261	00758.00	220	RAMP - Incremental CASB (cloud da	RAMP - Incremental CASB (cloud data use)	Worden, G.	N	-	603	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
263	00758.00	200	RAMP - Incremental Web Applicatior	RAMP - Incremental Web Applications and Database Firewalls	Worden, G.	N	-	3,156	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
264	00758.00	200	RAMP - Incremental Perimeter Tap I	RAMP - Incremental Perimeter Tap Infrastructure Redesign	Worden, G.	N	-	1,888	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
265	00758.00	220	RAMP - Incremental Incident Respor	RAMP - Incremental Incident Response Secure Collaboration	Worden, G.	N	-	543	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220

267	00758.00	220	RAMP - Incremental Enterprise Sour	RAMP - Incremental Enterprise Source Code Security	Worden, G.	N	-	306	59	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
269	00758.00	200	RAMP - Incremental Wired Network I	RAMP - Incremental Wired Network Preventative Controls	Worden, G.	N	-	4,770	120	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
270	00758.00	220	RAMP - Incremental Multi Factor Aut	RAMP - Incremental Multi Factor Authentication Refresh	Worden, G.	N	-	628	-	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
272	00758.00	200	RAMP - Incremental My Account Mul	RAMP - Incremental My Account Multi Factor Authentication	Worden, G.	N	-	-	725	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
273	00758.00	220	RAMP - Incremental Threat Identifica	RAMP - Incremental Threat Identification systems	Worden, G.	N	-	-	1,137	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
275	00758.00	220	RAMP - Incremental Threat Detectio	RAMP - Incremental Threat Detection systems	Worden, G.	N	-	-	1,139	758	758	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
279	00766.00	220	84273 SCG VIRTUAL DESKTOP EX	84273 SCG VIRTUAL DESKTOP EXPANSION (VDI)	Olmsted, C.	N	1,728	-	-	766	766	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
288	00772.00	150	RAMP - INCREMENTAL 19078 Eme	RAMP - INCREMENTAL 19078 Emergency Field Communicati	Olmsted, C.	N	-	2,226	-	772	772	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
298	00772.00	150	84306 SEU SESSION BORDER CO	84306 SEU SESSION BORDER CONTROLLERS REFRESH	Olmsted, C.	N	103	-	-	772	772	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
303	00774.00	220	19045 ACT/CCM Refresh Project	19045 ACT/CCM Refresh Project	Olmsted, C.	N	-	486	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
304	00774.00	220	19045 ACT/CCM Refresh Project	19045 ACT/CCM Refresh Project	Olmsted, C.	N	-	-	167	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
317	00774.00	220	19049 ENVOY Generation MA (Micr	19049 ENVOY Generation MA (Microservice Architecture)	Olmsted, C.	N	-	2,524	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
318	00774.00	220	19049 ENVOY Generation MA (Micr	19049 ENVOY Generation MA (Microservice Architecture)	Olmsted, C.	N	-	-	7,104	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
320	00774.00	220	19051 Major Markets Systems Enha	19051 Major Markets Systems Enhancements	Olmsted, C.	N	-	4,056	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
321	00774.00	220	19051 Major Markets Systems Enha	19051 Major Markets Systems Enhancements	Olmsted, C.	N	-	-	10,438	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
322	00774.00	220	19051 Major Markets Systems Enha	19051 Major Markets Systems Enhancements	Olmsted, C.	N	-	981	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
334	00774.00	220	84254 SEU CCC WORKFORCE MG	84254 SEU CCC WORKFORCE MGMT OPT SOLUTION	Olmsted, C.	N	1,069	-	-	774	774	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
346	00776.00	220	RAMP - INCREMENTAL 81452 CLIC	RAMP - INCREMENTAL 81452 CLICK UPGRADE (CU)	Olmsted, C.	N	1,096	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
347	00776.00	220	81495 FINANCIAL PLNG & BUDGE	81495 FINANCIAL PLNG & BUDGETING	Olmsted, C.	N	242	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
348	00776.00	220	84325 SOFTWARE DEFINED DATA	84325 SOFTWARE DEFINED DATA CENTER	Olmsted, C.	N	4,786	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
349	00776.00	220	84295 OFFICE 365 ENABLEMENT &	84295 OFFICE 365 ENABLEMENT & ADOPTION	Olmsted, C.	N	1,105	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
351	00776.00	220	19126 IAM NextGen	19126 IAM NextGen	Olmsted, C.	N	2,560	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
352	00776.00	220	19126 IAM NextGen	19126 IAM NextGen	Olmsted, C.	N	-	500	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
353	00776.00	220	19129 FoF - Integrated Supplier Port	19129 FoF - Integrated Supplier Portal	Olmsted, C.	N	-	1,472	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
354	00776.00	220	19129 FoF - Integrated Supplier Port	19129 FoF - Integrated Supplier Portal	Olmsted, C.	N	-	1,517	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
355	00776.00	220	84284 TARIFF MANAGER 2 REPLA	84284 TARIFF MANAGER 2 REPLACEMENT	Olmsted, C.	N	334	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
356	00776.00	220	84293 SAP ECC ON HANA	84293 SAP ECC ON HANA	Olmsted, C.	N	6,869	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
357	00776.00	220	84293 SAP ECC ON HANA	84293 SAP ECC ON HANA	Olmsted, C.	N	1,772	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
358	00776.00	220	84293 SAP ECC ON HANA	84293 SAP ECC ON HANA	Olmsted, C.	N	-	3,980	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
359	00776.00	220	84229 GIS MOBILE REPLACEMENT	84229 GIS MOBILE REPLACEMENT	Olmsted, C.	N	944	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
360	00776.00	200	84229 GIS MOBILE REPLACEMENT	84229 GIS MOBILE REPLACEMENT	Olmsted, C.	N	125	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
361	00776.00	220	84248 2019 RO MODEL & GRID EN	84248 2019 RO MODEL & GRID ENHANCEMENT	Olmsted, C.	N	382	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
362	00776.00	220	RAMP - INCREMENTAL 19066 Enha	RAMP - INCREMENTAL 19066 Enhanced M&R KPI and Analy	Olmsted, C.	N	-	1,176	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
363	00776.00	200	RAMP - INCREMENTAL 19066 Enha	RAMP - INCREMENTAL 19066 Enhanced M&R KPI and Analy	Olmsted, C.	N	-	48	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
364	00776.00	220	RAMP - INCREMENTAL 19067 Field	RAMP - INCREMENTAL 19067 Field Data Collection with eFor	Olmsted, C.	N	-	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
365	00776.00	200	RAMP - INCREMENTAL 19067 Field	RAMP - INCREMENTAL 19067 Field Data Collection with eFor	Olmsted, C.	N	-	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
366	00776.00	220	RAMP - INCREMENTAL 19067 Field	RAMP - INCREMENTAL 19067 Field Data Collection with eFor	Olmsted, C.	N	-	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
377	00776.00	220	RAMP - INCREMENTAL 19071 Mea	RAMP - INCREMENTAL 19071 Measurement & Reliability Con	Olmsted, C.	N	26	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
379	00776.00	220	RAMP - INCREMENTAL 19073 Enha	RAMP - INCREMENTAL 19073 Enhanced Operations & Comp	Olmsted, C.	N	943	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
380	00776.00	220	RAMP - INCREMENTAL 19073 Enha	RAMP - INCREMENTAL 19073 Enhanced Operations & Comp	Olmsted, C.	N	572	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
381	00776.00	220	RAMP - INCREMENTAL 19075 Gas	RAMP - INCREMENTAL 19075 Gas Materials Traceability Wa	Olmsted, C.	N	221	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
382	00776.00	200	RAMP - INCREMENTAL 19075 Gas	RAMP - INCREMENTAL 19075 Gas Materials Traceability Wa	Olmsted, C.	N	-	4,218	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
383	00776.00	220	RAMP - INCREMENTAL 19075 Gas	RAMP - INCREMENTAL 19075 Gas Materials Traceability Wa	Olmsted, C.	N	-	-	372	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
384	00776.00	200	RAMP - INCREMENTAL 19075 Gas	RAMP - INCREMENTAL 19075 Gas Materials Traceability Wa	Olmsted, C.	N	-	605	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
385	00776.00	220	19084 Sensitive Data Protection	19084 Sensitive Data Protection	Olmsted, C.	N	-	7,059	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
386	00776.00	220	19084 Sensitive Data Protection	19084 Sensitive Data Protection	Olmsted, C.	N	-	-	4,325	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
387	00776.00	220	19085 Web Portal and Application M	19085 Web Portal and Application Modernization	Olmsted, C.	N	-	961	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
388	00776.00	200	19085 Web Portal and Application M	19085 Web Portal and Application Modernization	Olmsted, C.	N	-	183	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
389	00776.00	220	19086 Software Defined Data Cente	19086 Software Defined Data Center Refresh 2019	Olmsted, C.	N	-	-	12,896	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
390	00776.00	220	19098 Big Data Advanced Analytics	19098 Big Data Advanced Analytics Enablement on SAS	Olmsted, C.	N	-	714	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
391	00776.00	200	19098 Big Data Advanced Analytics	19098 Big Data Advanced Analytics Enablement on SAS	Olmsted, C.	N	-	324	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
392	00776.00	220	19099 Enterprise BPM Workflow	19099 Enterprise BPM Workflow	Olmsted, C.	N	-	1,587	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
393	00776.00	220	19099 Enterprise BPM Workflow	19099 Enterprise BPM Workflow	Olmsted, C.	N	-	655	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
394	00776.00	220	19100 Environmental Tracking Syste	19100 Environmental Tracking System Enhancements	Olmsted, C.	N	-	792	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
395	00776.00	220	19101 SAP BI & Analytics Platform L	19101 SAP BI & Analytics Platform Upgrade	Olmsted, C.	N	-	768	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
401	00776.00	220	19106 Source Code Management M	19106 Source Code Management Modernization	Olmsted, C.	N	-	639	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
402	00776.00	220	84271 FoF - SUPPLY MANAGEMEN	84271 FoF - SUPPLY MANAGEMENT TRANSACTION ENABL	Olmsted, C.	N	1,569	-	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
403	00776.00	220	19118 Enterprise Data Layer Ph1	19118 Enterprise Data Layer Ph1	Olmsted, C.	N	-	2,812	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
404	00776.00	220	19118 Enterprise Data Layer Ph1	19118 Enterprise Data Layer Ph1	Olmsted, C.	N	-	812	-	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
405	00776.00	220	19118 Enterprise Data Layer Ph1	19118 Enterprise Data Layer Ph1	Olmsted, C.	N	-	-	2,914	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
406	00776.00	220	19118 Enterprise Data Layer Ph1	19118 Enterprise Data Layer Ph1	Olmsted, C.	N	-	-	842	776	776	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
409	00777.00	200	84308 Network Core Refresh (Qfabri	84308 Network Core Refresh (Qfabric Refresh)	Olmsted, C.	N	1,215	-	-	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
412	00777.00	200	19076 Business Continuity Enhance	19076 Business Continuity Enhancement	Olmsted, C.	N	9,518	-	-	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
413	00777.00	200	19076 Business Continuity Enhance	19076 Business Continuity Enhancement	Olmsted, C.	N	-	34,495	-	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
414	00777.00	200	19076 Business Continuity Enhance	19076 Business Continuity Enhancement	Olmsted, C.	N	-	-	49,548	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
415	00777.00	200	19077 Converged Computing Infrast	19077 Converged Computing Infrastructure 2018-2019	Olmsted, C.	N	-	4,922	-	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
416	00777.00	200	19077 Converged Computing Infrast	19077 Converged Computing Infrastructure 2018-2019	Olmsted, C.	N	-	-	13,802	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
417	00777.00	150	19079 Local Area Network Refresh (	19079 Local Area Network Refresh (2018)	Olmsted, C.	N	-	3,600	-	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
418	00777.00	150	19080 Local Area Network Refresh (	19080 Local Area Network Refresh (2019)	Olmsted, C.	N	-	-	3,719	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
421	00777.00	150	19087 Wide Area Network Refresh (2	19087 Wide Area Network Refresh (2018)	Olmsted, C.	N	-	5,763	-	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
425	00777.00	220	RAMP - INCREMENTAL 84225 GIS	RAMP - INCREMENTAL 84225 GIS UPGRADE	Olmsted, C.	N	5,131	-	-	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
426	00777.00	150	19088 Wide Area Network Refresh (2	19088 Wide Area Network Refresh (2019)	Olmsted, C.	N	-	-	3,963	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	150
429	00777.00	200	84305 CONVERGED COMPUTING I	84305 CONVERGED COMPUTING INFRASTRUCTURE	Olmsted, C.	N	365	-	-	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
430	00777.00	200	19132 Pure Storage Upgrade	19132 Pure Storage Upgrade	Olmsted, C.	N	8,441	-	-	777	777	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
437	00784.00	220	19111 FoF - PACER OCS - Order Re	19111 FoF - PACER OCS - Order Re-Prioritization Project Pha	Olmsted, C.	N	458	-	-	784	784	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
438	00784.00	220	19111 FoF - PACER OCS - Order Re	19111 FoF - PACER OCS - Order Re-Prioritization Project Pha	Olmsted, C.	N	-	272	-	784	784	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
439	00784.00	220	19111 FoF - PACER OCS - Order Re	19111 FoF - PACER OCS - Order Re-Prioritization Project Pha	Olmsted, C.	N	-	-	1,485	784	784	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
440	00784.00	220	19111 FoF - PACER OCS - Order Re	19111 FoF - PACER OCS - Order Re-Prioritization Project Pha	Olmsted, C.	N	-	403	-	784	784	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
441	00784.00	220	19111 FoF - PACER OCS - Order Re	19111 FoF - PACER OCS - Order Re-Prioritization Project Pha	Olmsted, C.	N	-	-	906	784	784	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
448	00784.00	220	81469 ENVOY NEXT GENERATION	81469 ENVOY NEXT GENERATION	Olmsted, C.	N	2,961	-	-	784	784	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
454	00786.00	220	RAMP - INCREMENTAL 19114 FoF	RAMP - INCREMENTAL 19114 FoF - GOPA Phase 4	Olmsted, C.	N	1,441	-	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
455	00786.00	220	RAMP - INCREMENTAL 19114 FoF	RAMP - INCREMENTAL 19114 FoF - GOPA Phase 4	Olmsted, C.	N	-	298	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
456	00786.00	200	RAMP - INCREMENTAL 19114 FoF	RAMP - INCREMENTAL 19114 FoF - GOPA Phase 4	Olmsted, C.	N	71	-	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	200
457	00786.00	220	RAMP - INCREMENTAL 19114 FoF	RAMP - INCREMENTAL 19114 FoF - GOPA Phase 4	Olmsted, C.	N	-	-	360	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
458	00786.00	220	19115 FoF - Operational Awareness	19115 FoF - Operational Awareness	Olmsted, C.	N	-	3,094	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
459	00786.00	220	19115 FoF - Operational Awareness	19115 FoF - Operational Awareness	Olmsted, C.	N	-	-	3,429	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
460	00786.00	220	19116 FoF - Claims Analytics	19116 FoF - Claims Analytics	Olmsted, C.	N	-	-	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
461	00786.00	220	19116 FoF - Claims Analytics	19116 FoF - Claims Analytics	Olmsted, C.	N	-	-	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220
462	00786.00	220	19117 FoF - Employee Care Service	19117 FoF - Employee Care Services iVOS Claims System Ve	Olmsted, C.	N	458	-	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital	-	220

463	00786.00	220	19117 FoF - Employee Care Service	19117 FoF - Employee Care Services iVOS Claims System Ve	Olmsted, C.	N	-	623	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital		-	220
464	00786.00	200	19117 FoF - Employee Care Service	19117 FoF - Employee Care Services iVOS Claims System Ve	Olmsted, C.	N	-	69	-	786	786	Capital	Capital	N	Capital	0.00%	-	Capital		-	200
465	00786.00	220	19117 FoF - Employee Care Service	19117 FoF - Employee Care Services iVOS Claims System Ve	Olmsted, C.	N	-	-	1,114	786	786	Capital	Capital	N	Capital	0.00%	-	Capital		-	220
							1,125,072	1,316,423	1,688,403											864,159					
						Total	**1,125,072**	**1,316,423**	**1,688,403**																	

2019 Repairs Deduction w NGSH 360,045

Transmission	89,503	70
Distribution	210,909	100
UGS & Other	59,633	
Total Repairs	**360,045**	

Budget Code	Budget Code Description	NGSH_Test_Budget Code	Incremental Project
151	NB Mn 6" & under-Stl	Capital	
152	NB Mn 6" & under-Plas	Capital	
153	NB Mn over 6" & Spec(Stl/Pl)	Capital	
154	NB Serv 3" & Under-Stl	Capital	
155	NB Serv 3" & Under-Plas	Capital	
156	NB Serv Over 3"(Stl/Pl)	Capital	
157	NB MSA Dist.-Small	Capital	
158	NB MSA Dist-Medium	Capital	
159	NB MSA Dist-Large	Capital	
160	NB MSA - Spec	Capital	
161	NB Temp Serv (> Than 1 Yr)	Capital	
163	Meters & Gauges	Capital	
164	Regulators	Capital	
165	NB MSA CSvcs-Sm/Med	Capital	
168	AM - DATA COLLECTOR UNIT (DCU)	Capital	
173	New Rectifier Anode Beds	Capital	
180	New GEMS Equip	Capital	
181	Elect Press Recorders	Capital	
182	Install of New Meter Technology	Capital	
240	FIMP - Distribution	capital	FIMP
250	Gas Ops Control Center Project Distr Reg Station & Other	Test	
251	Press Betterments - Mn	Capital	
252	Rtn Mn Rpl 6" & Under-Stl	Test	
253	Rtn Mn Rpl 6" & Under-Plas	Test	
254	Mn Abd 6" & Under	Test	
255	Rtn Mn Rpl Over 6" (Plas/Stl)	Test	
256	Serv Rpl 3" & Under-Stl	Test	
257	Serv Rpl 3" & Under-Dir Burial-Plas	Test	
258	Serv Rpl 3" & Under-Insert-Plas	Test	
259	Serv Abd 3" & Under	Test	
260	Serv Rpl Over 3"	Test	
261	Fway Repl/Reloc NC	Test	
262	Fran Repl/Reloc Over 6" NC	Test	
263	Electrolysis Protection	Test	
264	Inst Mtr Guards-Existing MSA	Capital	
265	Reg. Stations	Test	
267	Mn Rpl Over 6" (Stl/Plas)	Test	
268	Fway Repl/Reloc Coll	Test	
269	Fran Repl/Reloc Over 6" Coll	Test	
270	Other Distr Prj-Coll	Capital	
271	Fran Repl/Reloc 6" & Under NC	Test	
272	Fran Repl/Reloc 6" & Under Coll	Test	
273	Repl Rectifier Anode Beds	Test	
274	LG MSA Remove	Capital	
275	Other Distr Prj-Non-Coll	Test	
276	Projs to Sup Trans. - PIP	Test	
277	Dist Integrity Management Program P	Test	DIMP
278	Post-1970 Pipeline Replacement	Test	
280	Rpl of GEMS Equip	Test	
281	Rpl of Elect Press Recorders	Test	
290	GT Stor Pipelines/Quality/Economic Driv	Capital	
301	GT PL New Add/Pre 2004	Capital	
302	GT PL Rpls/Pre 2004	Test	
303	GT PL Reloc-Fway/Pre 2004	Test	
304	GT PL Reloc-Fran/Priv ROW/Pre 2004	Test	
305	GT Comp Sta Add/Rpls/Pre 2004	Test	Non-Linear Base Business
306	Backbone Electrolysis Protection	Test	
308	GT M&R Sta Add/Rpls/Pre 2004	Test	Non-Linear Base Business
309	GT Aux Equip & Infrastr/Pre 2004	Capital	
311	GT PL New Add / Externally Driven	Capital	
312	GT PL Rpls / Externally Driven	Test	
313	GT PL Reloc-FWY/Externally Driven	Test	
314	GT PL Reloc-Fran/Priv ROW/Externall	Test	

315	GT Comp Sta Add/Rpls / Externally D	Test	Non-Linear Base Business
316	GT Cathodic Protection / Externally	Capital	
318	GT M&R Sta Add/Rpls / Externally Dr	Capital	Non-Linear Base Business
319	GT Aux Equip & Infrastr / Externall	Capital	
321	GT PL New Add / Volume Driven	Capital	
325	GT Comp Sta Add/Rpls / Volume Drive	Test	Non-Linear Base Business
328	GT M&R Sta Add/Rpls / Volume Driven	Test	Non-Linear Base Business
332	GT PL Rpls / Quality/Economic Drive	Test	
335	GT Comp Sta Add/Rpls / Quality/Econ	Test	Non-Linear Base Business
338	GT M&R Sta Add/Rpls / Quality/Econo	Capital	Non-Linear Base Business
339	GT Aux Equip & Infrastr / Quality/E	Test	
342	Line 85 Replacement	Capital	
343	Pipeline Safety Reliability Project	Test	PSEP
352	Post-1970 Pipeline Replacement	Test	
362	Project to support TIMP on Transmission lines	Test	TIMP
367	GTSR MAOP Reconfirmation	Capital	
370	FIMP - Transmission	Test	
405	GOCC Transmission Project - Gas Operation Control Center	Capital	
411	GT Stor Comp Sta Add/Rpls / Externa	Test	Non-Linear Base Business
412	GT Stor Wells / Externally Driven	Test	Non-Linear Base Business
413	GT Stor Pipelines / Externally Driv	Test	Non-Linear Base Business
414	GT Stor Purifi Equip / Externally D	Test	Non-Linear Base Business
415	Storage Lead Abatement	Test	
419	GT Stor Aux Equip & Infrastr / Exte	Capital	Non-Linear Base Business
421	GT Stor Comp Sta Add/Rpls / Volume Driven	Test	Non-Linear Base Business
423	GT Stor Pipelines / Volume Driven	Test	Non-Linear Base Business
433	High Speed Rail - Distribution	Capital	
434	GT StorPurifi Equip/Quality/Economic Driven	Test	
439	GT Stor Aux Equip & Infrastr/ Quality/Economic Driven	Capital	
440	GT Stor Strat Prj / Strategic	Test	
441	SIMP Work	Test	SIMP
460	FIMP – Storage - Exclude Mandated FIMPBA	Capital	FIMP
512	PSEP Pipeline Replacement - Transmi	Test	PSEP
552	PSEP Steel Main Replacement 6" and	Test	PSEP
555	PSEP Steel Main Replacement Over 6"	Test	PSEP
556	PSEP GCT Build-Out	Capital	PSEP
557	PSEP - Wrinkle Bend - Transmission	Capital	PSEP
558	PSEP Pipeline Repl Transm-Phase 1B	Test	PSEP
559	PSEP Steel Main Repl over 6" - Phase 1B	Test	PSEP
560	PSEP Steel Main Repl over 6" - Phase 1B	Test	PSEP
561	PSEP Wrinkle Bend-Transmission - Phase 1B	Capital	PSEP
562	PSEP Tools - Phase 1B	Capital	PSEP
563	Pipeline Repl Transmission Phase 2	Test	
564	PSEP2 Steel Main Repl 6" & under - Phase 2	Capital	PSEP
565	PSEP2 Steel Main Repl over 6" - Phase 2	Test	PSEP
566	PSEP2 Wrinkle Bend-Transmission - Phase 2	Capital	PSEP
567	PSEP2 Tools - Phase 2	Capital	PSEP
568	PSEP Software Development	Capital	PSEP
569	PSEP AUX EQUIP & INFRASTR - NON PHASE	Capital	PSEP
570	PSEP Material - Non Phase	Capital	PSEP
571	PSEP Valves	Test	PSEP
592	LAP Compressor Station	Test	LAP
593	LAP Distribution Service	Test	LAP
594	LAP Computer Equipment & Hardware	Capital	LAP
595	LAP Tools, Shop & Garage Equipment	Capital	LAP
596	LAP Transmission Main	Test	LAP
597	LAP Trans Measuring & Regulating	Test	LAP
603	Backbone Const/Alter-Trans Bldg & Improve - Alter or Moderni	Capital	
617	GT PL Land Rights / Externally Driv	Capital	
633	GT Bld'gs & Improve / Quality/Econo	Capital	
652	Expansion/Bldg Site	Capital	
653	Infrastructure Improvements	Capital	
654	Safety/Environmental	Test	

655	Sustainability/Energy Conservation	Test	
663	Construct/Alter-Hdqtrs-Alter or Mod	Capital	
664	Miscellaneous Equipment	Capital	
671	Bakersfield Expansion	Capital	
697	GCT Restack/Move	Capital	
710	PSEP Tools	Capital	PSEP
712		Capital	
716	Fleet Equipment	Capital	
717	Construction Equipment - Additions	Capital	
721	Computer and Computer Related Equipment - Additions	Capital	
725	Cap Tools (Distr)-Add/Rpls	Capital	
726	Gas Transmission & Storage Capital Tools / Pre 2004	Capital	
727	Cap Tools (CS)-Add/Rpls	Capital	
728	Capital Tools Headquarters (Enginee	Capital	
729	Cap Tools (Meas)-Add/Rpls	Capital	
730	GT Lab Equip / Quality/Economic Dri	Capital	
734	NGV Refueling Stations	Capital	
736	GT & Stor Cap Tools / Quality/Econo	Capital	
738	G Storage Cap Tools/Quality/Economic Driven	Capital	
743	Microwave and Radio Equipment	Capital	
745	IT - Enterprise - Cyber - R	Capital	
746	Cyber-Asset, Identit, Access Mgmt-SW	Capital	
747	Cyber - Threat Mgmt and Info Sharing - SW	Capital	
748	Cyber-SIT Awareness and Incident Response-SW	Capital	
749	Cyber-Program and Workforce Mgmt-SW	Capital	
750	Infrastructure - Hardware/Mandated	Capital	
751	Infrastructure - Software/Mandated	Capital	
752		Capital	
754	Applications - Customer Care/Mandat	Capital	
755	Hardware - Customer Care/Reliability	Capital	
756	Applications - Utility Operations/M	Capital	
757	Hardware - Utility Operations/Manda	Capital	
758		Capital	
759	Cyber-Risk and External Dependency Mgmt-HW	Capital	
760	Infrastructure - Hardware/Capacity/	Capital	
761	Infrastructure - Software/Capacity/	Capital	
762	Network/Telecom - Hardware/Capacity	Capital	
764	Applications - Customer Care/Capaci	Capital	
765	Hardware - Customer Care/Capacity/E	Capital	
766	Applications-Utility Operations/Capacity/Expansion	Capital	
768	Cyber - Threat Mgmt and Info Sharing - HW	Capital	
770	Infrastructure - Hardware/Reliabili	Capital	
771	Infrastructure - Software/Reliabili	Capital	
772	Network/Telecom - Hardware/Reliabil	Capital	
773	Network/Telecom - Software/Reliabil	Capital	
774	Applications - Customer Care/Reliab	Capital	
775	Hardware-Cust Care/Reliability/Impr	Capital	
776	Applications - Utility Operations/R	Capital	
777	Hardware - Utility Operations/Relia	Capital	
778	Applications - Corporate Systems/Re	Capital	
779	Cyber-SIT Awareness and Incident Response-HW	Capital	
780	Infrastructure - Hardware/Strategic	Capital	
781	Infrastructure - Software/Strategic	Capital	
784	Applications - Customer Care/Strate	Capital	
785	Hardware - Customer Care/Strategic	Capital	
786	Applications - Utility Operations/S	Capital	
787		Capital	
789	Hardware - Corporate Systems/Strate	Capital	
796	Software - IT OpEx/Customer Care-Mandated	Capital	
800	Local Betterments and Replacements	Capital	
810	OpEx 20/20	Capital	
811	SCG Advanced Metering Infrastructur	Capital	
812	AMI - Post Remote Automated Meter R	Capital	

813	SCG Advanced Metering Opt Out	Capital	
819	Incorporating AMI Data Into Scheduling & Balancing Process	Capital	
821	SCG Construction, Planning & Design	Capital	
834	IT - Enterprise – Infrastructure	Capital	
853	Compression Services Tariff	Capital	
854	Master Meter Customer Program - TTM	Capital	
855	SB 1383 Dairy Biomethane Pilot – Distribution	Capital	
856	SB 1383 Dairy Biomethane Pilot – Transmission	Capital	
900	General	Test	
903	Plant Expenditures Other than Addit	Capital	
908	Transmission & Storage S&E Pool	Test	
950	Master Meter Customer Program - TTM	Capital	
952	Master Meter Customer Program	Capital	
954	MHP – TTM	Capital	
1002		Capital	
1006		Capital	
2200999	2200999-SCG O&M	Capital	
B19	MAIN-ALTERATION-FRAN	Capital	
B28	MAIN-MAINT DTKT	Capital	
B30	MAIN MAINT ROUTINE	Capital	
B68	SVC-ISO. ALTR OR REINFORCE	Capital	
B70	SVC-MTCE ALTR & MSA DTKT	Capital	
B71	SVC-MTCE ALTR & REINSTATE	Capital	
B75	REPAIR REPLACE AL GREEN SLV RISER	Capital	
B76	Routine Al Riser Maintenance	Capital	
C13	CP-MTCE U/G SHRT-IMPRSS	Capital	
C14	CP-MTCE INST ANODE-IMPRSS	Capital	
C18	CP-MTCE INST ANODE-MAG	Capital	
C21	CP10 - MTCE U/G SHRT	Capital	
C22	CP10-MTCE INST ANODE	Capital	
C29	MSA-REB SML/MED HDR/ADD OUTLET	Capital	
C30	MSA-Reb/Rpl Lrg DTKT	Test	
C34	DEPTH CHK OR LOCATE(MAIN)-STIM	Capital	
C75	REBUILD SMALL OR MEDIUM MSA	Capital	
C76	REBUILD ALTER REPL LRG MSA	Capital	
D02	SVC - REPR 3RD Party Damage	Capital	
D25	GDRL-REPL SML EXISTING MSA	Capital	
D82	MAJ. INC-MAIN MAINTENANCE	Capital	
E01	DRIP AL RISER REPLACEMENT	Capital	
E17	GIPP SVC ALT MP	Capital	
E18	GIPP Svc ALT HP	Capital	
E35	PSEP OTHER DIST O&M WORK	Capital	PSEP

Sempra - Southern California Gas Company
NGSH Repairs Analysis
Repairs 481a Adjustment Summary as of 1/1/2023

Method Change as of 1/1/2023

	Cumulative 481(a) Adjustment	Prospective Depreciation Runoff ---->	
	Repairs 481(a) Adjustment	2023 Depreciation Rollout	2024 Depreciation Rollout
Federal	**1,548,786,139**	**(124,720,054)**	**(115,988,463)**
CA	**1,992,506,715**	**(134,942,751)**	**(125,514,772)**

Classification of Repairs 481(a) Sample Additions by Project	NGSH Repairs Avg Qual % from 481(a) Study
Linear Base Business	98.93%
Non-Linear Base Business	17.83%
PSEP	70.38%
SIMP	60.64%
DIMP	20.22%
TIMP	75.26%
Capital	-

SDG&E - Gas Repairs Analysis - PD
TY2024 GRC
(In K$)

	2024
Net O&M	-
Depreciation	-
Taxes	(25,223)
Return	(8,751)
Total Capital-Related	(33,974)
FF&U	(803)
Revenue Requirement	(34,777)

	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS
	2024 FEDERAL ADJS:		**2023 FEDERAL ADJS:**		**2022 FEDERAL ADJS:**		**2021 FEDERAL ADJS:**	
Deductible Repairs	(130,076)	(78,047)	(125,486)	(97,999)	(114,093)	(17,261)	(147,849)	(28,517)
Software Dev Costs	(83,621)	(25,214)	(102,431)	(26,732)	(89,954)	(26,012)	(84,932)	(12,180)
Cost of Removal	(10,452)	(1,757)	(10,452)	(1,757)	(10,452)	(1,757)	(9,428)	(1,523)
Section 199 Deduction	-	-	-	-	-	-	-	-
Preferred Dividend Deduction	-	-	-	-	-	-	-	-
Disallowed Transportation Fringe Benefits	1,221	166	1,221	166	1,221	166	601	86
Other Deductions and Additions								
Federal Credits	(525)	(1)	(525)	(1)	(525)	(1)	(937)	(5)
Federal Credits Addback	4	1	4	1	4	1	37	5
PY CCFT							(20,417)	2,237
ITC Amortization	(726)	-	(726)	-	(726)	0	(726)	0
Amortization of Excess Deferred Taxes (see details below)	(5,576)	(1,290)	(8,526)	(1,522)	(8,190)	(1,433)	(8,515)	(1,448)
Unamortized ITC	8,093	0	8,818	0	9,544	0	10,269	0
	2024 STATE ADJS:		**2023 STATE ADJS:**		**2022 STATE ADJS:**		**2021 STATE ADJS:**	
Deductible Repairs	(130,076)	(78,047)	(125,486)	(97,999)	(114,093)	(17,261)	(147,849)	(28,517)
Software Dev Costs	(83,621)	(25,214)	(102,431)	(26,732)	(89,954)	(26,012)	(84,932)	(12,180)
Cost of Removal	(69,887)	(11,750)	(69,887)	(11,750)	(69,887)	(11,750)	(70,349)	(11,365)
Preferred Dividend Deduction	-	-	-	-	-	-	-	-
Other Deductions and Additions								
State Credits	(916)	-	(916)	-	(916)	-	(882)	-
State Credits Addback			-	-	-	-	-	-
Federal Statutory Rate		21.00%		21.00%		21.00%		21.00%
State Statutory Rate		8.84%		8.84%		8.84%		8.84%
State Rate - Net Of State Benefit		6.98%		6.98%		6.98%		6.98%
AFUDC to Capitalized Interest and Taxes Ratio		68.05%						
Booked to Tax Depr Ratio_Fed_ED and Gas	71%	76%	71%	78%	71%	79%	71%	79%
Booked to Tax Depr Ratio_Fed_Gen	96%		96%		96%		96%	
Deductible Repairs Ratio	82.94%	12.63%	82.94%	12.63%	82.94%	12.63%		
Payroll Tax Ratio	6.57%	6.57%	6.54%	6.54%	6.44%	6.44%	6.46%	6.46%
Ad Valorem Tax Rate - Electric & Gas	1.961%		1.896%		1.831%		1.787%	
Amortization of Excess Deferred Taxes:								
ARAM on Protected Assets - Excluding Cost of Removal	(8,104)	(2,070)	(6,630)	(1,422)	(6,142)	(1,278)	(6,613)	(1,301)
Additional ARAM from Including Cost of Removal in Book Depreciation								
Amortization of Cost of Removal Excess Deferred Tax Asset	2,527	780	2,068	536	1,915	482	2,062	491
6-Year Amortization of Excess Unprotected Deferred Taxes (2018-2023)	-	-	(3,964)	(637)	(3,964)	(637)	(3,964)	(637)
Total Amortization of Excess Deferred Taxes	(5,576)	(1,290)	(8,526)	(1,522)	(8,190)	(1,433)	(8,515)	(1,448)
Remaining Excess Deferred Taxes to be Amortized	205,758	41,113	211,335	42,403	219,861	43,925	228,051	45,358
5-Year Amortization of Software Dev Costs (Beginning in 2022)*								
Software Dev Costs	(83,621)	(25,214)	(102,431)	(26,732)	(89,954)	(26,012)	(84,932)	(12,180)
Reversal of Amt to be Amortized Over 60 Months	83,621	25,214	102,431	26,732	89,954	26,012		
2022 SW 5-Yr Amortization	(17,991)	(5,202)	(17,991)	(5,202)	(8,995)	(2,601)		
2023 SW 5-Yr Amortization	(20,486)	(5,346)	(10,243)	(2,673)				
2024 SW 5-Yr Amortization	(8,362)	(2,521)						
Total Software Dev Costs Deduction	(46,839)	(13,070)	(28,234)	(7,876)	(8,995)	(2,601)	(84,932)	(12,180)

* Note - A half year convention is applied in the first year of amortization

San Diego Gas & Electric Company
2023 Deferred Taxes

	ED		GAS		GENERATION	
DEFERRED TAX BALANCE @ 12/31/2022		(331,063)		(132,317)		(42,004)
RM BLM 2023 DEPR ON 1981-2021 VINTAGES	301,769		86,899		58,962	
RM FED TAX 2023 DEPR ON 1981-2021 VINTAGES	195,967		2,046		41,552	
	105,802		84,853		17,410	
	21%		21%		21%	
		22,218		17,819		3,656
State Tax Depr. Adj. (Related to Norm. 481a Adj.)				5,433		
2023 FORECASTED CAPITAL ADDITIONS	567,706		180,812		11,892	
2023 RM BLM DEPRECIATION ON 2022 - 2023 CAPITAL ADDITIONS ①	37,022		11,377		1,253	
2023 RM TAX DEPRECIATION ON 2022 - 2023 CAPITAL ADDITIONS ②	70,030		25,311		2,281	
②-①	(33,008)		(13,935)		(1,028)	
TAX RATE	21%		21%		21%	
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(6,932)		(2,926)		(216)	
DEFERRED TAX ON CAPITAL ADDITIONS AND 2021 ADJUSTMENTS		(6,932)		(2,926)		(216)
1986 TRA - CAPITALIZED INTEREST		1,360		290		38
OTHER ADJUSTMENTS		-		(151,701)		-
DEFERRED TAX BALANCE @ 12/31/2023		(314,416)		(263,403)		(38,526)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)		(327,221)		(162,574)		(41,201)

ED		365			
					(331,063)
jan	1,387	0.9178	1,273	335	(329,790)
feb	1,387	0.8329	1,155	304	(328,635)
mar	1,387	0.7562	1,049	276	(327,586)
apr	1,387	0.6712	931	245	(326,655)
may	1,387	0.5890	817	215	(325,837)
jun	1,387	0.5041	699	184	(325,138)
jul	1,387	0.4219	585	154	(324,553)
aug	1,387	0.3370	467	123	(324,085)
sep	1,387	0.2521	350	92	(323,736)
oct	1,387	0.1699	236	62	(323,500)
nov	1,387	0.0849	118	31	(323,382)
dec	1,387	0.0027	4	1	(323,378)
Prorated Additions			7,685		
Beginning of year balance			(331,063)		
Prorated end of year balance			(323,378)		
Average			(327,221)		

GAS		365			
					(132,317)
jan	(10,924)	0.9178	(10,026)	335	(142,343)
feb	(10,924)	0.8329	(9,098)	304	(151,441)
mar	(10,924)	0.7562	(8,260)	276	(159,701)
apr	(10,924)	0.6712	(7,332)	245	(167,034)
may	(10,924)	0.5890	(6,435)	215	(173,468)
jun	(10,924)	0.5041	(5,507)	184	(178,975)
jul	(10,924)	0.4219	(4,609)	154	(183,584)
aug	(10,924)	0.3370	(3,681)	123	(187,265)
sep	(10,924)	0.2521	(2,753)	92	(190,018)
oct	(10,924)	0.1699	(1,856)	62	(191,874)
nov	(10,924)	0.0849	(928)	31	(192,802)
dec	(10,924)	0.0027	(30)	1	(192,832)
Prorated Additions			(60,515)		
Beginning of year balance			(132,317)		
Prorated end of year balance			(192,832)		
Average			(162,574)		

GENERATION		365			
					(42,004)
jan	290	0.9178	266	335	(41,738)
feb	290	0.8329	241	304	(41,496)
mar	290	0.7562	219	276	(41,277)
apr	290	0.6712	195	245	(41,083)
may	290	0.5890	171	215	(40,912)
jun	290	0.5041	146	184	(40,766)
jul	290	0.4219	122	154	(40,643)
aug	290	0.3370	98	123	(40,546)
sep	290	0.2521	73	92	(40,473)
oct	290	0.1699	49	62	(40,424)
nov	290	0.0849	25	31	(40,399)
dec	290	0.0027	1	1	(40,398)
Prorated Additions			1,606		
Beginning of year balance			(42,004)		
Prorated end of year balance			(40,398)		
Average			(41,201)		

San Diego Gas Electric Company
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		Fed NOL with NGSH			Fed NOL without NGSH	Fed CY NGSH DTL	State CY NGSH DTL	State NOL with NGSH
NET OPERATING LOSS								
		2023						
	ED	**GAS**	**GENERATION**	**Total**	**GAS**			
BOOK INCOME BEFORE TAXES	461,337	173,452	51,720	686,510	173,452			173,452
ADD BACK DEPRECIATION	490,326	131,544	65,151	687,021	131,544			131,544
BOOK INCOME BEFORE TAXES AND DEPRECIATION	951,663	304,996	116,871	1,373,531	304,996			304,996
FEDERAL ADJUSTMENTS								
FED ADJ OTHER THAN INTEREST AND PY CCFT	(506,753)	(1,061,552)	(60,177)	(1,628,482)	(125,687)	(935,865)	(1,180,078)	(1,350,663)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(97,143)	(35,041)	(9,423)	(141,607)	(35,041)			(35,041)
PY CCFT	(22,161)	(7,570)	(6,199)	(35,930)	(7,570)			
ADD BACK BLM TAX DEPRECIATION	338,791	98,275	60,215	497,281	100,238	(1,963)		
SUBTRACT TAX DEPRECIATION (BONUS)	(265,997)	(27,357)	(43,833)	(337,187)	(110,558)	83,201	77,792	77,792
TOTAL FEDERAL TAX ADJUSTMENTS	(553,262)	(1,033,246)	(59,417)	(1,645,924)	(178,619)	(854,627)	(1,102,285)	(1,307,912)
FEDERAL TAXABLE INCOME/(LOSS)	398,401	(728,250)	57,455	(272,394)	126,377	(854,627)	(1,102,285)	(1,002,916)
FEDERAL TAX RATE	21%	21%	21%	21%	21%	21%	6.98%	6.98%
TAX LIABILITY / (UN-UTILIZED DTL)	83,664	(152,932)	12,066	(57,203)	26,539	(179,472)	(76,979)	(70,040)
UN-UTILIZED DTL CARRIED BACK TO 2021	-	-	-	-	-		481(a) NOL DTA	
UN-UTILIZED DTL CARRIED BACK TO 2022	-	-	-	-	-			
DTL CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	-	-	-	-	-			
UN-UTILIZED DTL CARRIED FWD FROM PRIOR YRS	-	-	-	-	-			
UN-UTILIZED DTL CARRIED FORWARD TO FUTURE YEARS	-	(57,203)	-	(57,203)	-			
FEDERAL TAX DEPRECIATION:								
DEPRECIATION ON PRE-2021 VINTAGES	(195,967)	(2,046)	(41,552)	(239,565)	(81,773)	79,727		
DEPRECIATION ON 2022 ADDITIONS	(48,190)	(19,888)	(1,621)	(69,700)	(19,888)	-		
DEPRECIATION ON 2023 ADDITIONS	(21,840)	(5,423)	(660)	(27,923)	(8,897)	3,474		
DEPRECIATION ON 2024 CAPITAL ADDITIONS	-	-	-	-	-	-		
TOTAL TAX DEPRECIATION	(265,997)	(27,357)	(43,833)	(337,187)	(110,558)	83,201		

Description	Amount
2023 481(a) NGSH - Federal	(935,865)
Federal Tax Rate	21.00%
2023 481(a) NGSH - Federal DTL	(196,532)
2023 481(a) NGSH - State	(1,180,078)
State Tax Rate incl. Federal Benefit of State (FBOS)	6.98%
2023 481(a) NGSH - State DTL	(82,412)

2023DEFTAXES

San Diego Gas & Electric Company
2024 Deferred Taxes

		ED		GAS		GENERATION	
DEFERRED TAX BALANCE @ 12/31/2023			(314,416)		(263,403)		(38,526)
RM BLM 2024 DEPR ON 1981-2021 VINTAGES		291,901		80,802		58,198	
RM FED TAX 2024 DEPR ON 1981-2021 VINTAGES		173,340		(6)		39,970	
		118,561		80,809		18,227	
		21%		21%		21%	
			24,898		16,970		3,828
State Tax Depr. Adj. (Related to Norm. 481a Adj.)					5,074		
2024 FORECASTED CAPITAL ADDITIONS		988,278		217,737		10,639	
2024 RM BLM DEPRECIATION ON 2022 - 2024 CAPITAL ADDITIONS	①	63,853		15,970		1,717	
2024 RM TAX DEPRECIATION ON 2022 - 2024 CAPITAL ADDITIONS	②	122,032		36,206		3,292	
	②-①	(58,179)		(20,236)		(1,575)	
TAX RATE		21%		21%		21%	
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)		(12,218)		(4,250)		(331)	
DEFERRED TAX ON CAPITAL ADDITIONS AND 2021 ADJUSTMENTS			(12,218)		(4,250)		(331)
1986 TRA - CAPITALIZED INTEREST			2,754		548		39
OTHER ADJUSTMENTS			-		(57,203)		-
DEFERRED TAX BALANCE @ 12/31/2024			(298,982)		(302,263)		(34,990)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)			(310,864)		(272,348)		(37,712)

ED	366				
					(314,416)
jan	1,286	0.9153	1,177	335	(313,239)
feb	1,286	0.8306	1,068	304	(312,171)
mar	1,286	0.7541	970	276	(311,201)
apr	1,286	0.6694	861	245	(310,340)
may	1,286	0.5874	756	215	(309,584)
jun	1,286	0.5027	647	184	(308,938)
jul	1,286	0.4208	541	154	(308,397)
aug	1,286	0.3361	432	123	(307,964)
sep	1,286	0.2514	323	92	(307,641)
oct	1,286	0.1694	218	62	(307,423)
nov	1,286	0.0847	109	31	(307,314)
dec	1,286	0.0027	4	1	(307,311)
Prorated Additions			7,106		
Beginning of year balance			(314,416)		
Prorated end of year balance			(307,311)		
Average			(310,864)		

GAS	366				
					(263,403)
jan	(3,238)	0.9153	(2,964)	335	(266,367)
feb	(3,238)	0.8306	(2,690)	304	(269,057)
mar	(3,238)	0.7541	(2,442)	276	(271,499)
apr	(3,238)	0.6694	(2,168)	245	(273,666)
may	(3,238)	0.5874	(1,902)	215	(275,569)
jun	(3,238)	0.5027	(1,628)	184	(277,197)
jul	(3,238)	0.4208	(1,363)	154	(278,559)
aug	(3,238)	0.3361	(1,088)	123	(279,648)
sep	(3,238)	0.2514	(814)	92	(280,462)
oct	(3,238)	0.1694	(549)	62	(281,010)
nov	(3,238)	0.0847	(274)	31	(281,285)
dec	(3,238)	0.0027	(9)	1	(281,293)
Prorated Additions			(17,891)		
Beginning of year balance			(263,403)		
Prorated end of year balance			(281,293)		
Average			(272,348)		

GENERATION	366				
					(38,526)
jan	295	0.9153	270	335	(38,256)
feb	295	0.8306	245	304	(38,011)
mar	295	0.7541	222	276	(37,789)
apr	295	0.6694	197	245	(37,592)
may	295	0.5874	173	215	(37,419)
jun	295	0.5027	148	184	(37,270)
jul	295	0.4208	124	154	(37,146)
aug	295	0.3361	99	123	(37,047)
sep	295	0.2514	74	92	(36,973)
oct	295	0.1694	50	62	(36,923)
nov	295	0.0847	25	31	(36,898)
dec	295	0.0027	1	1	(36,898)
Prorated Additions			1,628		
Beginning of year balance			(38,526)		
Prorated end of year balance			(36,898)		
Average			(37,712)		

San Diego Gas Electric Company
2024 GRC
Tax Workpapers

		Fed NOL with NGSH			Fed NOL without NGSH	Fed CY NGSH DTL	State CY NGSH DTL	State NOL with NGSH NOL Calc 2024	
NET OPERATING LOSS									
	ED	**2024 GAS**	**GENERATION**	**Total**	**GAS**				
BOOK INCOME BEFORE TAXES	556,093	198,097	55,469	809,659	198,097			198,097	
ADD BACK DEPRECIATION	527,279	137,972	66,054	731,304	137,972			137,972	
BOOK INCOME BEFORE TAXES AND DEPRECIATION	1,083,371	336,069	121,522	1,540,963	336,069			336,069	
FEDERAL ADJUSTMENTS									
FED ADJ OTHER THAN INTEREST AND PY CCFT	(546,768)	(131,855)	(59,791)	(738,414)	(131,855)			(175,088)	
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(114,789)	(39,953)	(10,069)	(164,811)	(39,953)			(39,953)	
PY CCFT	(22,515)	(8,784)	(6,125)	(37,424)	(8,784)				
ADD BACK BLM TAX DEPRECIATION	355,753	96,772	59,914	512,440	102,375	(5,603)			
SUBTRACT TAX DEPRECIATION (BONUS)	(295,372)	(36,199)	(43,262)	(374,834)	(118,724)	82,525	72,653	72,653	
TOTAL FEDERAL TAX ADJUSTMENTS	(623,691)	(120,019)	(59,332)	(803,042)	(196,941)	76,922	72,653	(142,388)	
FEDERAL TAXABLE INCOME/(LOSS)	459,680	216,050	62,190	737,920	139,128	76,922	72,653	193,681	
FEDERAL TAX RATE	21%	21%	21%	21%	21%	21%	6.98%	6.98%	
TAX LIABILITY / (UN-UTILIZED DTL)	96,533	45,370	13,060	154,963	29,217	16,154	5,074	13,526	
UN-UTILIZED DTL CARRIED BACK TO 2022	0	0	0	0	0		CY Turn of 481(a)		
UN-UTILIZED DTL CARRIED BACK TO 2023	0	0	0	0	0				
DTL CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	0	(57,203)	0	(57,203)	0			-	Zero CA NOL Utilization Allowed in 2024 Due to CA NOL Suspension for Years 2024-2026
UN-UTILIZED DTL CARRIED FWD FROM PRIOR YRS	0	0	0	0	0				
UN-UTILIZED DTL CARRIED FORWARD TO FUTURE YEARS	0	0	0	0	0				
FEDERAL TAX DEPRECIATION:									
DEPRECIATION ON PRE-2021 VINTAGES	(173,340)	6	(39,970)	(213,304)	(73,251)	73,257			
DEPRECIATION ON 2022 ADDITIONS	(42,690)	(17,489)	(1,449)	(61,627)	(17,489)	-			
DEPRECIATION ON 2023 ADDITIONS	(35,443)	(8,336)	(1,248)	(45,027)	(14,990)	6,654			
DEPRECIATION ON 2024 CAPITAL ADDITIONS	(43,899)	(10,381)	(596)	(54,876)	(12,994)	2,613			
TOTAL TAX DEPRECIATION	(295,372)	(36,199)	(43,262)	(374,834)	(118,724)	82,525			

San Diego Gas & Electric Company
RateMaking Federal Deferred Tax Depreciation

ELECTRIC DISTRIBUTION	2022	2023	2024
Depreciation on 1981 - 2021 Vintages	225,711	195,967	173,340
2022 Additions - Depr	31,944	48,190	42,690
2023 Additions - Depr		21,840	35,443
2024 Additions - Depr			43,899
Total Ratemaking Fed Deferred Depr	257,655	265,997	295,372

GAS	2022	2023	2024
Depreciation on 1981 - 2021 Vintages	92,700	2,046	(6)
2022 Additions - Depr	13,125	19,888	17,489
2023 Additions - Depr		5,423	8,336
2024 Additions - Depr			10,381
Total Ratemaking Fed Deferred Depr	105,825	27,357	36,199
Total State Tax Depreciation Adj. (Related to Normalized 481a Adj.)		(77,792)	(72,653)

GENERATION	2022	2023	2024
Depreciation on 1981 - 2021 Vintages	43,416	41,552	39,970
2022 Additions - Depr	856	1,621	1,449
2023 Additions - Depr		660	1,248
2024 Additions - Depr			596
Total Ratemaking Fed Deferred Depr	44,272	43,833	43,262

San Diego Gas & Electric
FULLY-LOADED CAPITAL EXPENDITURES - NGSH Analysis
TOTALS FOR YEARS 2022 - 2024
(in thousands)

Source: CapExPostCostofRemoval_2024

		a	*b*	*a * b*
GD/GT	**Linear/Nonlinear**	**Sum of YTD-2024**	**Qualifying % from 481(a) study**	**Qualifying Amount in 2024**
GD	Linear	77,600	76.31%	59,221
GD	Non-Linear	7,821	25.37%	1,985
GT	Linear	13,717	100.00%	13,717
GT	Non-Linear	7,644	40.88%	3,125
Grand Total		**106,783**		**78,047**

		a	*b*	*a * b*
GD/GT	**Linear/Nonlinear**	**Sum of YTD-2023**	**Qualifying % from 481(a) study**	**Qualifying Amount in 2023**
GD	Linear	85,576	76.31%	65,307
GD	Non-Linear	5,554	25.37%	1,409
GT	Linear	27,763	100.00%	27,763
GT	Non-Linear	8,609	40.88%	3,520
Grand Total		**127,503**		**97,999**

San Diego Gas & Electric Company
Capital Expenditures Post Cost of Removal
For Period 2022 - 2024

CPS#	Asset ID	Project Title	PD Model Fully Loaded CapEx YTD-2022	YTD-2023	YTD-2024	x BC	Include/Exclud	GD/GT	Linear/Nonlinea
000060.001	60	000060 - Generation Capital Tools & Test Equipment	91	93	97				
171600.001	130	RAMP - SAN MARCOS SUB REBUILD 69KV & 12KV	160	6397	194				
002040.001	120	ELECTRIC DISTRIBUTION EASEMENTS	2999	3218	3241				
172430.001	130	RAMP - SUBSTATION MOD TO SUPPORT FLISR	1476	0	0				
17246A.001	130	Borrego 3.0 Microgrid Project	4801	(320)	0				
17246A.002	130	Borrego 3.0 - DOE Reimbursable Portion	4306	494	0				
172550.001	130	RAMP - TEE MODERNIZATION PROGRAM	5872	5586	6213				
172590.001	130	RAMP - ENERGIZED TEST YARD	1387	0	0				
172610.001	130	RAMP - HIGH RISK SWITCH REPLACEMENT PROJECT	1334	1260	1421				
172620.001	130	STREET LIGHT MODERNIZATION	3061	6065	6841				
17264A.001	130	RAMP - NORTH HARBOR	0	39664	14915				
172690.001	130	RAMP - 4KV MODERNIZATION	5222	8211	9136				
181430.001	130	COLLECTIBLE - 3 ROOTS TL6906, TL677, TL668 CUSTOMER RELOCATION	84	288	2				
002050.001	130	ELECTRIC DIST. STREET/HWY RELOCATIONS	10005	9914	11182				
182420.001	130	COLLECTIBLE - PURE WATER ELECTRIC	3133	0	0				
182520.001	130	C724, IB: New 12kV Circuit	1121	0	0				
18261A.001	130	C1480, VN: New Circuit C1480	7450	530	0				
191340.001	170	RAMP - HFTD Transmission Fiber Optics	0	0	16520				
192410.001	130	RAMP - PROACTIVE DEAD FRONT TERMINATOR DEPLOYMENT	1049	1039	1172				
192420.001	130	RAMP HFTD Expulsion Fuse Replacements	0	0	0				
192450.001	130	RAMP PSPS Engineering Enhancements	0	0	2288				
192450.002	170	RAMP PSPS Engineering Enhancements - Electric General (Same RAMP item as 192450.001	0	0	680				
192460.001	130	RAMP Strategic Undergrounding	0	0	127228				
192460.002	170	RAMP Strategic Undergrounding - Common Eqmt (Same RAMP item as 192460.001)	0	0	5379				
192470.001	130	RAMP Advanced Station Integration and Forecast	0	0	716				
192470.002	270	RAMP Advanced Station Integration and Forecast (Same RAMP as 192470.001)	0	0	0				
192480.001	270	RAMP Fire Science Enhancements	0	0	3271				
002060.001	170	Electric Distribution Tools/Equipment	4195	4518	4549				
192490.001	130	RAMP Microgrids - Q1 2022 ISD	0	0	0				
192490.002	130	RAMP Microgirds - RAAB Site (Same RAMP Item as 0192490.001)	0	0	0				
192490.003	130	RAMP Microgrids - 2023 ISDs (Same RAMP Item as 0192490.001)	0	0	0				
192490.004	60	RAMP Microgrids - 2023 ISD Solar Costs (Same RAMP Item as 0192490.001)	0	0	0				
192490.005	130	RAMP Microgrids - Off Grid Power Solutions (Same RAMP Item as 0192490.001)	0	0	4566				
192520.001	130	RAMP - URBAN SUBSTATION REBUILD	9577	27290	0				
192560.001	130	C1119, CH: New 12kV Circuit	0	4910	0				
195640.001	260	RAMP: SDG&E-Risk-9, C08-T2, Underperforming Steel Replacement Program - 1934-1965 vintage (19564)	5,023	4,938	5,305	19564	Include	GD	Linear
195650.001	260	RAMP: SDG&E-Risk-9, C0-T1, Underperforming Steel Replacement Program (Pre-1934 vintage)	11,721	11,521	12,379	19565	Include	GD	Linear
195660.001	260	RAMP: SDG&E-Risk-9, C09-T2, Early Vintage Program (Components) - Dresser Mech Coupling Removal	837	823	884	19566	Include	GD	Linear
195670.001	260	RAMP: SDG&E-Risk-9, C09-T1, Early Vintage Program (Components) - Oil Drip Piping Removal	2,512	2,469	2,653	19567	Include	GD	Linear
195680.001	260	RAMP: SDG&E-Risk-9, C03 Piping in Vaults Replacement Program	2,512	2,469	2,653	19568	Include	GD	Linear
195690.001	260	RAMP: SDG&E-Risk-9, C09-T3, Early Vintage Program (Components) - Removal of Closed Valves b/w HP/M	1,495	1,470	1,579	19569	Include	GD	Linear
197800.001	311	RAMP Emergency Operations Center Improvements	0	0	0				
002090.001	130	Field Shunt Capacitors	1123	1113	1255				
198730.001	310	RAMP WMP Private LTE	0	0	84254				
198730.002	310	RAMP WMP Private LTE - License Fees (Same RAMP item as 19873.001)	0	0	0				
201260.001	130	TRANSMISSION CORRECTIVE MAINTENANCE PROGRAM (NON-HFTD)	5170	5123	5779				
201270.001	130	RAMP - Transmission CMP (Distribution Costs)	0	0	1115				
202400.001	300	RAMP - Meteorology Super Computer Replacement	0	0	0				
202410.001	130	RAMP - OVERHEAD PUBLIC SAFETY (OPS)	8635	10022	12390				
202420.001	130	RAMP - TORREY PINES 12KV BREAKER REPLACEMENT	1970	0	0				
202450.001	130	RAMP- EL CAJON 12KV BREAKER REPLACEMENTS	1378	1463	0				
002100.001	130	Conversion of Overhead to Underground Rule 20A	25161	24931	28122				
202470.001	130	PLANNED INVESTMENTS (CAPACITY)	5776	5723	2445				
202480.001	130	RAMP - Drone Investigation Assessment & Repair	0	0	9443				
202480.002	270	RAMP Drone Investigation Assessment & Repair - Software (Same RAMP Item as 20248.001)	0	0	1475				
202510.001	130	KETTNER REBUILD	2342	1044	0				
20252A.001	130	C493, OT: Reconductor DDOR 2021	2789	0	0				
202560.001	130	COLLECTIBLE - CAMP PENDLETON STUART MESA HOUSING-ELECTRIC	17631	3854	0				
202570.001	130	NON COLLECTIBLE - Conversion from OH to UG Rule 20B	533	4932	9110				
202570.002	130	COLLECTIBLE - Conversion from OH to UG Rule 20B	4661	43092	79576				
202580.001	130	RAMP - HFTD SCADA Capacitor Replacement	0	0	2331				
202600.001	130	C1154 EG Offload GE3233	3755	0	0				
002130.001	130	COLLECTIBLE- City of San Diego Surcharge Program (20SD)	32708	32408	36555				
20263A.001	130	RAMP - BERNARDO 12 KV BREAKERS AND TRANSFORMER	0	0	1781				
20267A.001	130	RAMP - MIRAMAR 12KV REPLACEMENTS	118	1972	181				
202680.001	130	RAMP - MISSION 12KV REPLACEMENTS	3375	900	0				
20270A.001	130	RAMP - Stuart 12kV Transformer Replacement	0	1097	1638				
002140.001	130	TRANSFORMERS	41310	42956	50851				
202740.001	130	RAMP - CORONADO 69/12KV TRANSFORMER REPLACEMENT	894	1644	1320				
202750.001	130	RAMP - La Jolla 69/12kV Transformer Replacement	2120	2944	203				
202770.001	310	RAMP Aviation Firefighting Program - Firehawk Helicoptor	0	0	0				
202770.002	310	RAMP Aviation Firefighting Program - Airbus Helicoptor (Same RAMP Item as 20277.001)	0	0	9604				
202770.003	310	RAMP Aviation Firefighting Program - Unmanned Aerial Systems (Same RAMP Item as 20277.001)	0	0	120				
202770.004	310	RAMP - Aviation Training Acquisition (Same RAMP Item as 20277.001)	0	0	0				
20278A.001	130	Advanced Energy Storage II Project	0	0	0				
20281A.002	130	Sustainable Communities Removal	0	0	0				
202820.001	130	RAMP Lightning Arrestor Replacement Program	0	0	3304				
202820.002	130	RAMP - Avian Protection HFTD	0	0	2635				
202830.001	130	CBM - 4.2 FIRMWARE UPGRADE FOR TRANSFORMER	982	0	0				
202840.001	130	RAMP OH System Traditional Hardening	0	0	7676				
202850.001	130	RAMP OH System Covered Conductor	0	0	99556				
002150.001	130	NON-COLLECTIBLE - OH RESIDENTIAL NB	1151	1152	1309				
002150.002	130	COLLECTIBLE - OH RESIDENTIAL NB	143	141	161				
202870.001	130	REBUILDING OF SKILLS TRAINING YARD	7772	4674	0				
202880.001	130	RAMP - NON-HFTD WIRELESS FAULT INDICATORS	40	2118	2389				
208770.001	100	RAMP - Circuit Risk Index	0	0	530				
208900.001	270	RAMP - PSPS Mobile and ENS Enhancements	0	0	3848				
208900.002	100	RAMP - PSPP Mobile App (Same RAMP as 20890.001)	0	0	0				
208910.001	270	RAMP - Centralized Repository for Data	0	0	6984				
210390.001	60	210390 - PALOMAR HYDROGEN SYSTEMS	0	0	0				
21125A.001	130	TL681 ESCONDIDO TRAILS CUSTOMER RELOCATION	69	359	0				
211350.001	130	ELECTRIC TRANSMISSION SMALL REALIBLTY JOBS NON-HFTD	1135	736	1585				
21139A.001	130	TL634 JUNIPER STREET CUSTOMER RELOCATION	69	291	0				
212460.001	130	C235, CRE:Reconductor	139	0	0				
002160.001	130	NON-COLLECTIBLE - OH NON-RESIDENTIAL NB	1453	1452	1652				
002160.002	130	COLLECTIBLE- OH NON-RESIDENTIAL NB	115	116	133				
212470.001	130	C50, PTL: Reco and Capacitor	1027	0	0				
212480.001	130	C139, VN: Cutover to C138	578	0	0				
21251A.001	130	C1162, BD: New C1162	1185	1903	0				

212520.001	130	NON COLLECTIBLE - CONVERSION FROM OH-UG RULE 20B NEW BUSINESS	1246	1246	1418				
212520.002	130	COLLECTIBLE - CONVERSION FROM OH-UG RULE 20B NEW BUSINESS	1259	1257	1430				
212530.001	130	NON COLLECTIBLE - CONVERSION FROM OH-UG RULE 20C	1979	1977	2250				
212530.002	130	COLLECTIBLE - CONVERSION FROM OH-UG RULE 20C	861	860	978				
212550.001	310	RAMP Helicopter IR & HD Cameras	0	0	0				
212560.001	310	RAMP Aviation Firefighting Program - Firehawk, Bell 412	0	0	0				
212580.001	130	C369, S: New 12kV Twin Circuit	1008	188	0				
21259A.001	130	Customer driven utility side make-ready installations related to Rule 45	0	0	0				
212610.001	130	Fleet of Mobile Batteries Project	3570	3537	3990				
002170.001	130	NON COLLECTIBLE - UG RESIDENTIAL NB	10860	10851	12347				
002170.002	130	COLLECTIBLE - UG RESIDENTIAL NB	1104	1102	1255				
212660.001	300	ITF Expansion	1663	0	0				
212670.001	310	Mission DCC Remodel Project	788	10243	9991				
212680.001	130	H2 Build-Ready Infrastructure	0	0	0				
212690.001	130	Advanced Energy Storage Program	0	0	0				
212710.001	130	Distributed Energy Storage Technology	0	0	0				
212710.002	130	New Storage Technology Commercial Pilots (NL Ion Solutions	0	0	0				
212720.001	130	Advanced Energy Storage H2 at Borrego	0	0	0				
212750.001	130	CHRISTIANITOS RFS	1177	0	0				
212760.001	130	Future Capacity Projects	0	10871	14760				
214770.001	220	214770 - RAMP - Gas Transmission Safety Rule (GTSR)	-	2,950	29,472	21477	Exclude	GT	#N/A
214770.003	220	214470 - RAMP - Gas Transmission Safety Rule (GTSR) - Part 2	-	348	388	21477	Exclude	GT	#N/A
214770.005	220	214770 - RAMP - PHMSA Valve Rule	-	804	538	21477	Exclude	GT	#N/A
214780.001	220	214780 -RAMP- Facility Integrity Management Program (FIMP) - Distribution SDGE	-	-	-	21478	Exclude	GT	#N/A
214780.002	220	214780 -RAMP- Facility Integrity Management Program (FIMP) - Transmission SDGE	-	-	-	21478	Exclude	GT	#N/A
000080.001	60	000080 - Miramar Plant Operational Enhancements	966	990	1032				
002180.001	130	NON COLLECTIBLE - UG NON-RESIDENTIAL NB	10674	10666	12133				
002180.002	130	COLLECTIBLE - UG NON-RESIDENTIAL NB	1776	1774	2020				
215740.001	260	RAMP: SDG&E-9, C17 Control Center Modernization (CCM)	710	4,955	6,681	21574	Include	GD	Non-Linear
215750.001	260	RAMP: SDG&E-Risk-9, M03 Replace Curb Valves with EFV s	1,674	1,646	1,768	21575	Include	GD	Linear
21757A.001	310	Solar Energy Program - Blanket - Non Shared Service Projects	411	1113	0				
21757A.004	60	Solar Energy Program - Blanket - Shared Service Projects	861	0	0				
21757B.001	60	Mission Control PV Installation - Ph1	0	0	3062				
21757B.002	60	2021-000102 - Metro PV Expansion - Ph1	1466	0	0				
21757B.003	60	2021-000089 - Mountain Empire PV Installation - Ph1	4613	0	0				
21757B.004	60	2021-000084 - Ramona PV Installation - Ph1	4815	1175	0				
21757B.005	60	2021-000103 - RBDC PV Expansion - Ph1	0	352	3752				
21757B.006	60	2021-000194 - RBDC Rooftop PV Upgrade - Ph1	1814	0	0				
21757B.007	60	2021-000186 Beach Cities PV Installation - Ph1	942	0	0				
21757B.008	60	2021-000115 Eastern PV Installation - Ph1	538	0	0				
218770.001	270	RAMP - WMP Asset Investment Prioritization	0	0	0				
218770.002	270	RAMP - Asset Investment Prioritization Phase 2 (Same RAMP item as 218770.001)	0	0	0				
218770.003	270	RAMP - Asset Investment Prioritization Phase 3 (Same RAMP item as 218770.001)	0	0	2468				
218790.001	270	RAMP - EMO Noggin Phase 3	0	0	0				
218790.002	270	RAMP - EMO Noggin Phase 4 (Same RAMP item as 218790.001	0	0	3067				
218810.001	260	Smart Meter 2.0 Gas Modules	-	-	-	21881	Exclude	GD	#N/A
218810.002	270	Smart Meter 2.0 Software SaaS Subscription	0	0	0				
218810.004	270	Smart Meter 2.0 Software Implementation	0	0	0				
218820.001	270	RAMP - EMO Digital Fortress	0	0	0				
218840.001	100	RAMP - WMP Advanced Analytics	0	0	5037				
218860.001	100	RAMP - Public Safety Partner Portal Enhancement	0	0	0				
222410.001	130	RAMP - Strategic Pole Replacement Program (Non-HFTD)	0	1546	9686				
002190.001	130	NON COLLECTIBLE - NEW BUSINESS INFRASTRUCTURE	6282	6278	7142				
002190.002	130	COLLECTIBLE - NEW BUSINESS INFRASTRUCTURE	1917	1917	2181				
222420.001	130	RAMP - High Risk Pole Replacement Program HFTD	0	0	11589				
872320.001	130	RAMP - Pole Replacement And Reinforcement	19613	19433	21920				
932400.001	130	RAMP - DISTRIBUTION CIRCUIT RELIABILITY CONSTRUCTION	4566	5400	6091				
932400.002	170	RAMP - DISTRIBUTION CIRCUIT RELIABILITY CONSTRUCTION - GENERAL PLANT	1087	1400	1409				
942410.001	130	RAMP - POWER QUALITY PROGRAM	1035	1026	1157				
942410.002	170	RAMP - POWER QUALITY PROGRAM - GENERAL PLANT	396	426	429				
942410.003	100	RAMP - POWER QUALITY PROGRAM - SOFTWARE	1657	1780	1892				
972480.001	130	NON COLLECTIBLE - Distribution System Capacity Improvement	3137	3108	3506				
972480.002	130	COLLECTIBLE - Distribution System Capacity Improvement	2110	2090	2358				
992820.001	130	RAMP - REPLACE OBSOLETE SUBSTATION EQUIPMENT	3336	3305	3728				
E09010.001	0	#N/A	0	0	0				
E09010.002	0	#N/A	0	0	0				
E09040.001	0	#N/A	0	0	0				
E09050.001	0	#N/A	0	0	0				
E09060.001	0	#N/A	0	0	0				
002240.001	130	NON COLLECTIBLE - NEW SERVICE INSTALLATIONS	11217	11205	12744				
002240.002	130	COLLECTIBLE - NEW SERVICE INSTALLATIONS	471	470	536				
EN9030.001	0	#N/A	0	0	0				
G09020.001	0	#N/A	0	0	0				
G09020.002	0	#N/A	0	0	0				
G09020.003	0	#N/A	0	0	0				
G09020.004	0	#N/A	0	0	0				
G09020.005	0	#N/A	0	0	0				
G09020.006	0	#N/A	0	0	0				
G09020.007	0	#N/A	0	0	0				
G09020.008	0	#N/A	0	0	0				
G09020.009	0	#N/A	0	0	0				
G09020.010	0	#N/A	0	0	0				
G09020.011	0	#N/A	0	0	0				
G09050.001	0	#N/A	0	0	0				
G09050.002	0	#N/A	0	0	0				
G09050.003	0	#N/A	0	0	0				
G09060.001	0	#N/A	0	0	0				
G09060.002	0	#N/A	0	0	0				
S09060.001	0	#N/A	0	0	0				
S09060.002	0	#N/A	0	0	0				
S09060.003	0	#N/A	0	0	0				
002250.001	130	NON COLLECTIBLE - CUSTOMER REQUESTED UPGRADES AND SERVICES	11652	11641	13240				
002250.002	130	COLLECTIBLE - CUSTOMER REQUESTED UPGRADES AND SERVICES	5679	5672	6451				
002260.001	130	RAMP - MANAGEMENT OF OH DIST. SERVICE	12387	12273	13844				
002270.001	130	RAMP- MANAGEMENT OF UG DIST. SERVICE	4969	4923	5553				
002280.001	130	Reactive Small Capital Projects	1839	1822	2055				
002290.001	130	RAMP - CORRECTIVE MAINTENANCE PROGRAM (CMP)	17606	17445	19678				
002300.001	130	RAMP- REPLACEMENT OF UNDERGROUND CABLES	8231	8156	9200				
002350.001	130	NON COLLECTIBLE - TRANSFORMER & METER INSTALLATIONS	12840	12844	14624				
002350.002	130	COLLECTIBLE - TRANSFORMER & METER INSTALLATIONS	473	472	538				
000090.001	60	000090 - Palomar Plant Operational Enhancements	11458	11171	6443				
002360.001	130	RAMP- CAPITAL RESTORATION OF SERVICE	14549	14416	16260				
002380.001	130	RAMP - PLANNED CABLE REPLACEMENTS	5549	4498	4995				
002390.001	130	RAMP Pole Replacement and Reinforcement in HFTD	0	0	10521				
002390.002	130	RAMP Pole Replacement and Reinforcement in HFTD	0	0	2273				
002390.003	130	RAMP Pole Replacement and Reinforcement in HFTD	0	0	3449				

002390.004	130	RAMP Pole Replacement and Reinforcement in HFTD	0	0	1208					
002890.001	130	RAMP- Manhole Vault Restoration	6881	6818	7691					
002900.001	130	RAMP- DOE SWITCH REPLACEMENT	6151	14583	10197					
004080.001	220	Measurement and Regulation Stations, BC 418, Non-Collectible, RAMP	1,032	1,073	953	408	Exclude	GT	#N/A	
004080.002	220	Meter & Regulator Stations, BC 438 - RAMP C10	1,034	1,074	954	408	Exclude	GT	#N/A	
004120.001	220	Pipeline Replacements, Non collectible RAMP C3	1,260	1,309	1,162	412	Include	GT	Linear	
004120.002	220	Pipeline Replacements, Collectible RAMP C4 Pipeline Relocation/ Replacement	21,826	-	-	412	Include	GT	Linear	
004120.003	220	Pipeline Replacements, Non-Collectible RAMP C4	629	653	580	412	Include	GT	Linear	
004120.004	220	Non-collectible RAMP C5	629	653	580	412	Include	GT	Linear	
004150.001	220	Compressor Stations, RAMP C8	8,284	8,609	7,644	415	Include	GT	Non-Linear	
004160.001	220	Cathodic Protection, RAMP C1	1,210	1,258	1,117	416	Include	GT	Linear	
004190.001	220	Auxiliary Equipment & Security Upgrades, RAMP C13	290	302	268	419	Exclude	GT	Non-Linear	
004190.002	220	CCM Methane Sensors	-	114	203	419	Exclude	GT	Non-Linear	
000100.001	60	000100 - Desert Star Energy Center Operational Enhancements	5445	5588	5827					
004360.001	220	Capital Tools	187	194	172	436	Exclude	GT	Non-Linear	
005000.001	260	New Business - Non Collectable Expenses	6,294	7,712	5,922	500	Exclude	GD	Linear	
005000.002	260	New Business - Collectable Portion - CIAC Credits	451	2,694	8,437	500	Exclude	GD	Linear	
005000.003	260	RAMP: SDG&E-Risk-9, C19, Field and Public Safety	818	748	873	500	Exclude	GD	Linear	
005000.004	260	Collectable - Stuart Mesa & Cristianitos	6,858	3,022	-	500	Exclude	GD	Linear	
005010.001	260	Non-Collectable	556	1,042	6,939	501	Include	GD	Linear	
005010.002	260	CIAC Credits-collectable	2,172	2,135	2,294	501	Include	GD	Linear	
005010.003	260	RAMP: SDG&E-Risk-3, M04 Adobe Falls Relocation Project	3,670	3,112	-	501	Include	GD	Linear	
005010.004	260	RAMP: SDG&E-Risk-9 Incremental (New), M04 Mitigate MSAs Inside Buildings & Alcoves	2,344	2,304	-	501	Exclude	GD	Linear	
005020.001	260	Base Forecast Meter and Regulators	14,021	13,782	14,809	502	Exclude	GD	Non-Linear	
005030.001	260	Base Forecast - Pressure Betterment	886	871	935	503	Exclude	GD	Linear	
005050.001	260	Base Forecast - Pipe Relocation - Franchisae and Freeway	9,671	9,507	10,214	505	Include	GD	Linear	
005050.002	260	Collectable - Pure Water	14,768	15,195	-	505	Include	GD	Linear	
005060.001	260	Tools and Equipment - Base Forecast	3,909	4,803	5,252	506	Exclude	GD	Non-Linear	
005060.002	260	RAMP: SDG&E-Risk-7, C13 Locating Equipment	276	341	373	506	Exclude	GD	Non-Linear	
005060.003	260	RAMP: SDG&E-Risk-9, C14 - Human Factors Mitigation - OpQual Training & Certification	541	667	729	506	Exclude	GD	Non-Linear	
005060.004	260	Develop Virtual Training	172	212	116	506	Exclude	GD	Non-Linear	
005060.005	260	Kleiss Emergency Pipeline Plugging Equipment (Balloon Stopper)	1,229	-	-	506	Exclude	GD	Non-Linear	
005070.001	260	RAMP: SDG&E-Risk-9, C10, Code Compliance	4,457	4,381	4,707	507	Exclude	GD	Non-Linear	
005070.002	260	EPM and Pressure Corrector Replacements	84	699	752	507	Exclude	GD	Non-Linear	
005080.001	260	RAMP: SDG&E-Risk-9, C06, Leak Repair (Capital)	16,881	16,593	17,829	508	Include	GD	Linear	
005090.001	260	RAMP: SDG&E-Risk-9, C02 Cathodic Protection (Capital)	7,383	7,257	7,797	509	Include	GD	Linear	
000110.001	60	000110 - Cuyamaca Peak Energy Plant Operational Enhancements	643	660	688					
005100.001	260	RAMP: SDG&E-Risk-9, C05 Regulator Station Replacement Program	1,080	600	1,141	510	Include	GD	Non-Linear	
005100.002	260	Bay Crossing Remediation Project	-	462	-	510	Include	GD	Linear	
005140.001	260	RAMP: SDG&E-Risk-9, C08-T1, Underperforming Steel Replacement Pgm – Otr Steel (Post-1965 vintage)	5,025	4,939	5,307	514	Include	GD	Linear	
007000.001	310	Land Blanket	83	86	89					
007010.001	310	Structures & Improvements Blanket - Non Shared Service Projects	5871	3853	6415					
007010.002	311	Structures & Improvements Blanket - Shared Service Project	89	0	0					
007010.003	311	Structures & Improvements Blanket - Shared Service Project	0	317	0					
007010.004	311	Structures & Improvements Blanket - Shared Service Project	0	884	0					
007010.005	311	Structures & Improvements Blanket - Shared Service Project	0	1155	0					
00701A.001	311	2021-000013 Beach Cities Racking & Canopy Installation	1185	3558	0					
00701B.001	311	2019-000102 - Beach Cities Storage Yard Asphalt Replacement	0	3788	0					
00701C.001	311	2019-000104 - Eastern C&O Site Ssphalt Replacement	51	3164	0					
00701D.001	310	2021-000010 - Mountain Empire Line Truck Canopy	3040	0	0					
00701E.001	310	2021-000099 - Mountain Empire Garage Roof Replacement	1080	0	0					
00701F.001	310	2019-000105 - Metro C&O Yard Pavement	0	2096	0					
00701G.001	310	2021-000014 - Metro Fuel Island Improvements	73	1977	0					
00701H.001	310	2021-000011 - Mountain Empire Drive Aisle Paving	1404	1462	0					
00701I.001	310	2021-000126 - SDG&E Survey Control Network Improvements	335	1685	0					
00701J.001	311	2013-001123 Eastern C&O New Parking Upgrade	262	0	0					
007030.001	310	SAFETY & ENVIRONMENTAL BLANKET - NON SHARED SERVICE PROJECTS	1705	2275	2351					
007030.002	311	SAFETY & ENVIRONMENTAL BLANKET - SHARED SERVICE PROJECTS	279	0	0					
007030.003	311	SAFETY & ENVIRONMENTAL BLANKET - SHARED SERVICE PROJECTS	201	0	0					
00703A.001	310	2020-000100 - Miramar Hazmat Site Storeage Expansion	234	4126	0					
007050.001	310	Miscellaneous Equipment Blanket - Non Shared Service Projects	1536	1976	2041					
007050.002	311	Miscellaneous Equipment Blanket - Shared Service Projects	31	0	0					
007050.003	311	Miscellaneous Equipment Blanket - Shared Service Projects	112	0	0					
007050.004	311	Miscellaneous Equipment Blanket - Shared Service Projects	100	0	0					
007050.005	311	Miscellaneous Equipment Blanket - Shared Service Projects	117	0	0					
00705A.001	310	2020-000127 - EV Charger Smart Meter Conversion	1880	0	0					
007070.001	310	Security Systems Blanket - Non Shared Service Projects	2585	3153	3257					
007070.002	311	Security Systems Blanket - Shared Service Projects	48	0	0					
007070.003	311	Security Systems Blanket - Shared Service Projects	325	0	0					
007070.004	311	Security Systems Blanket - Shared Service Projects	69	0	0					
00707A.001	310	2021-000189 - Mountain Empire Site Security Improvements	308	962	0					
00707B.001	310	2021-000037 - SDG&E Site Security Upgrades	1880	0	0					
00707C.001	310	2019-000173 - Ramona Substation Main Yard Improvements	1566	0	0					
007080.001	310	Infrastructure and Reliability Blanket - Non Shared Service Projects	4699	6609	6828					
007080.002	311	Infrastructure and Reliability Blanket - Shared Service Projects	80	0	0					
007080.003	311	Infrastructure and Reliability Blanket - Shared Service Projects	29	0	0					
007080.004	311	Infrastructure and Reliability Blanket - Shared Service Projects	265	0	0					
007080.005	311	Infrastructure and Reliability Blanket - Shared Service Projects	235	0	0					
007080.006	311	Infrastructure and Reliability Blanket - Shared Service Projects	643	0	0					
007080.007	311	Infrastructure and Reliability Blanket - Shared Service Projects	91	0	0					
007080.008	311	Infrastructure and Reliability Blanket - Shared Service Projects	301	0	0					
00708A.001	310	2015-000113 - Ramona Generator Installation	1398	0	0					
00708B.001	311	2021-000114 - RBDC Generator 6 Installation	221	1042	0					
00708C.001	311	2021-000174 - RBDC Pre-Action Zone Pipe Repair	1045	0	0					
007090.001	310	Remodel / Relocate / Reconfigure Blanket - Non Shared Service Projects	2782	2317	2994					
007090.002	311	Remodel / Relocate / Reconfigure Blanket - Shared Service Project	0	581	0					
00709C.001	311	2019-000180 - RBDC Secure Walkway Installation	957	0	0					
00709D.001	311	2014-000068 - RBDC SRC (System Reliability Center)	3898	0	0					
00709E.001	310	2017-000123 - Metro Building Crew Room Reconfiguration	2304	0	0					
00709F.001	310	2014-000032 - Metro Locker Room Remodel & Expansion	0	2386	0					
00709G.001	310	2020-000120 - Miramar Equipment Ops Locker Facility	844	1727	0					
00709H.001	310	2019-000165 - Mountain Empire Bldg 1 Remodel	2043	0	0					
00709I.001	310	2021-000211 - Northcoast Interior Refresh	1023	0	0					
00709K.001	310	2019-000181 Miramar Bldg A Locker Room Remodel	655	0	0					
00709L.001	310	2020-000015 - Eastern C&O Tool Storage Warehouse Office	465	0	0					
00710A.001	310	2020-000050 - Chula Vista Yard Security Improvements	0	1162	5261					
00710B.001	310	2017-000155 - Kearny Master Plan - Ph1	0	0	0					
00710C.001	310	2013-001193 - Kearny Master Plan PH2	0	0	0					
00710D.001	310	2021-000079 - EIC Decommissioning	0	0	0					
00710F.001	310	2020-000117 - Miramar Site Improvements (Post NRG)	0	3521	0					
00710G.001	310	2020-000071 - Mission Skills Temporary Classroom Trailers	344	0	0					
00710H.001	310	2011-000179 - Mission Skills Training Building Expansion	0	0	0					
000140.001	60	000140 - Ramona Solar Plant Operational Enhancements	53	54	56					
00900C.001	100	DRMS Replacement Software Dev Labor and Vendor Services	3650	5182	0					

00900C.002	100	DRMS Replacement SaaS Subscription	1839	0	0
00900D.001	270	Smart Meter (Product) 2023-2024 Software NL Services	0	0	0
00900D.002	270	Smart Meter (Product) 2023-2024 Software Labor	0	0	0
00900D.003	270	Smart Meter (Product) 2023-2024 Software Labor	0	0	0
00900D.004	270	Smart Meter (Product) 2023-2024 Software NL Services	0	0	0
00900E.001	270	Smart Meter Upgrade 2022-2023 SW Labor Services	0	0	0
00900E.002	270	Smart Meter Upgrade 2022-2023 SW NL Services	0	0	0
00900E.003	270	Smart Meter Upgrade 2022-2023 SW Maintenance	0	0	0
00900E.004	270	Smart Meter Upgrade 2022-2023 SaaS Subscription	0	0	0
00903B.001	270	Contact Center of the Future SaaS Subscription	0	588	596
00903B.002	270	Contact Center of the Future SW NL Services	0	13088	11433
00903D.001	270	Customer Energy Network (Product) 2023-2024 Software NL Services	0	284	0
00903D.002	270	Customer Energy Network (Product) 2023-2024 SW Labor	0	99	0
00903E.001	270	CIS Regulatory & Enhancements 2022 Software Labor	3648	0	0
00903E.002	270	CIS Regulatory & Enhancements 2022 Software NL Services	18445	0	0
00903F.001	270	CIS Regulatory & Enhancements 2023 Software Labor	0	3945	0
00903F.002	270	CIS Regulatory & Enhancements 2023 Software NL Services	0	19992	0
00903G.001	270	CIS Regulatory & Enhancements 2024 Software Labor	0	0	4101
00903G.002	270	CIS Regulatory & Enhancements 2024 Software NL Services	0	0	20253
00903G.003	300	CIS Regulatory & Enhancements 2024 HW purchase	0	0	5321
00903H.001	100	Clean Transportation Product Team 2023 - 2024 Software NL Services	0	1127	1636
00903H.002	100	Clean Transportation Product Team 2023 - 2024 SW Labor	0	280	397
00903I.001	270	Clean Transportation Product Team 2022 - 2023 SW NL Services	897	236	0
00903I.002	270	Clean Transportation Product Team 2022 - 2023 SW Labor Services	395	95	0
00906G.001	270	Cyber - SDGE - Perimeter Defenses On Premise License RAMP	0	2181	0
00906G.002	270	Cyber - SDGE - Perimeter Defenses Software Maintenance (Same RAMP item as 00906G.001)	0	364	0
00906G.003	270	Cyber - SDGE - Perimeter Defenses On Premise License (Same RAMP item as 00906G.001)	0	0	2212
00906G.004	270	Cyber - SDGE - Perimeter Defenses Software Maintenance (Same RAMP item as 00906G.001)	0	0	369
00906G.005	270	Cyber - SDGE - Perimeter Defenses Labor (Same RAMP item as 00906G.001)	0	242	0
00906G.006	270	Cyber - SDGE - Perimeter Defenses Labor (Same RAMP item as 00906G.001)	0	0	246
00906H.001	270	Cyber - SDGE - Internal Defenses On Premise License RAMP	0	1091	0
00906H.002	270	Cyber - SDGE - Internal Defenses Software Maintenance (Same RAMP item as 00906H.001)	0	182	0
00906H.003	270	Cyber - SDGE - Internal Defenses On Premise License (Same RAMP item as 00906H.001)	0	0	1106
00906H.004	270	Cyber - SDGE - Internal Defenses Software Maintenance (Same RAMP item as 00906H.001)	0	0	184
00906H.005	270	Cyber - SDGE - Internal Defenses Labor (Same RAMP item as 00906H.001)	0	121	0
00906H.006	270	Cyber - SDGE - Internal Defenses Labor (Same RAMP item as 00906H.001)	0	0	123
00906H.007	271	Cyber - SDGE - Internal Defenses Software Development (Same RAMP item as 00906H.001)	1307	0	0
00906I.001	270	Cyber - SDGE - Operational Technology (OT) Cybersecurity On Premise License RAMP	0	3272	0
00906I.002	270	Cyber - SDGE - Operational Technology Cybersecurity SW Maintenance (Same RAMP item as 00906I.001)	0	545	0
00906I.003	270	Cyber - SDGE - Operational Technology Cybersecurity OnPremise License (Same RAMP item as 00906I.001	0	0	3318
00906I.004	270	Cyber - SDGE - Operational Technology Cybersecurity SW Maintenance (Same RAMP item as 00906I.001)	0	0	553
00906I.005	270	Cyber - SDGE - Operational Technology Cybersecurity Labor (Same RAMP item as 00906I.001)	0	364	0
00906I.006	270	Cyber - SDGE - Operational Technology Cybersecurity Labor (Same RAMP item as 00906I.001)	0	0	369
00906I.007	270	Cyber - SDGE - Operational Technology Cybersecurity SW Purchase (Same RAMP item as 00906I.001)	2951	0	0
00906I.008	270	Cyber - SDGE - Operational Technology Cybersecurity SW Maintenance (Same RAMP item as 00906I.001)	442	0	0
00906I.009	300	Cyber - SDGE - Operational Technology Cybersecurity HW (Same RAMP item as 00906I.001)	620	0	0
00906I.010	300	Cyber - SDGE - Operational Technology Cybersecurity HW Maintenance (Same RAMP item as 00906I.001)	165	0	0
00906I.011	270	Cyber - SDGE - Operational Technology Cybersecurity SW Dev (Same RAMP item as 00906I.001)	3061	0	0
00906J.001	270	Cyber - SDGE - Obsolete IT Infrastructure and Application Replacement On Premise License RAMP	0	1091	0
00906J.002	270	Cyber - SDGE - Obsolete IT Infra & App Replacement SW Maintenance (Same RAMP item as 00906J.001)	0	182	0
00906J.003	270	Cyber - SDGE - Obsolete IT Infra & App Replacement On Premise License (Same RAMP item as 00906J.001	0	0	1106
00906J.004	270	Cyber - SDGE - Obsolete IT Infra & App Replacement SW Maintenance (Same RAMP item as 00906J.001)	0	0	184
00906J.005	270	Cyber - SDGE - Obsolete IT Infra & App Replacement Labor (Same RAMP item as 00906J.001)	0	121	0
00906J.006	270	Cyber - SDGE - Obsolete IT Infra & App Replacement Labor (Same RAMP item as 00906J.001)	0	0	123
00906K.001	270	Cyber - SDGE - Sensitive Data Protection On Premise License RAMP	0	1527	0
00906K.002	270	Cyber - SDGE - Sensitive Data Protection Software Maintenance (Same RAMP item as 00906K.001)	0	254	0
00906K.003	270	Cyber - SDGE - Sensitive Data Protection On Premise License (Same RAMP item as 00906K.001)	0	0	1548
00906K.004	270	Cyber - SDGE - Sensitive Data Protection Software Maintenance (Same RAMP item as 00906K.001)	0	0	258
00906K.005	270	Cyber - SDGE - Sensitive Data Protection Labor (Same RAMP item as 00906K.001)	0	170	0
00906K.006	270	Cyber - SDGE - Sensitive Data Protection Labor (Same RAMP item as 00906K.001)	0	0	172
00906K.007	271	Cyber - SDGE - Sensitive Data Protection Software Dev (Same RAMP item as 00906K.001)	252	0	0
00906K.008	270	Cyber - SDGE - Sensitive Data Protection Software Dev (Same RAMP item as 00906K.001)	891	0	0
00907A.001	271	IT Quality and Continuous Testing Platforms (Tosca & SonarQube) SaaS Subscription	1723	0	0
00907A.002	271	IT Quality and Continuous Testing Platforms (Tosca & SonarQube) SW Labor	125	35	0
00907A.003	271	IT Quality and Continuous Testing Platforms (Tosca & SonarQube) SW NL Services	411	909	1223
00907K.001	300	SAP Computing Resource and Storage Expansion HW Labor	117	0	0
00907K.002	300	SAP Computing Resource and Storage Expansion HW Purchase	1815	0	0
00907K.003	300	SAP Computing Resource and Storage Expansion HW NL Services	246	0	0
00907K.004	300	SAP Computing Resource and Storage Expansion HW Maintenance	247	0	0
00907M.001	270	Cloud Data Lake SW NL Services	0	1818	3072
00907M.002	270	Cloud Data Lake SaaS Subscription	0	1212	0
00907N.001	270	Microsoft NL SW Licenses	32049	0	0
00907O.001	271	M365 Service Mgmt & Governance	386	0	0
00908A.001	100	Electric Material Traceability SW E Labor	767	102	0
00908A.002	100	Electric Material Traceability SW E NL Services	243	0	0
00908A.003	300	Electric Material Traceability HW Purchase	187	0	0
00908A.004	300	Electric Material Traceability HW Maintenance	28	0	0
00908AA.001	301	RAMP NAS Modernization	926	0	0
00908AC.001	300	RAMP VX Compute Capacity Expansion	225	0	0
00908AE.001	301	RAMP DIGI REMOTE MANAGER	580	0	0
00908B.001	270	Digital Workspace SDGE SW Labor RAMP	1740	0	0
00908B.002	270	Digital Workspace SDGE SW NL Services (Same RAMP item as 00908B.001)	289	0	0
00908B.003	300	Digital Workspace SDGE HW Purchase (Same RAMP item as 00908B.001)	6340	0	0
00908B.004	300	Digital Workspace SDGE HW Maintenance (Same RAMP item as 00908B.001)	1284	0	0
00908B.005	270	Digital Workspace SDGE SW license Purchase (Same RAMP item as 00908B.001)	2339	0	0
00908B.006	270	Digital Workspace SDGE SW Maintenance (Same RAMP item as 00908B.001)	412	0	0
00908C.001	301	CITRIX VIRTUAL DESKTOP EXPANSION (VDI) - PHASE 2 HW NL Services RAMP	0	521	539
00908C.002	301	CITRIX VIRTUAL DESKTOP EXPANSION (VDI) - PHASE 2 HW Purchase (Same RAMP item as 00908C.001	0	1303	1347
00908C.003	301	CITRIX VIRTUAL DESKTOP EXPANSION (VDI) - PHASE 2 HW Maintenance (Same RAMP item as 00908C.	0	195	202
00908F.001	301	Emergency Communications Enhancements RAMP	535	0	0
00908F.002	301	Emergency Communications Enhancements HW Purchase (Same RAMP item as 00908F.001)	397	0	0
00908F.003	301	Emergency Communications Enhancements HW Maintenance(Same RAMP item as 00908F.001)	76	0	0
00908G.001	301	NAS Stringent Compliance Tier 2023 HW Labor RAMP	0	83	0
00908G.002	301	NAS Stringent Compliance Tier 2023 HW NL Services (Same RAMP item as 00908G.001)	0	390	0
00908G.003	301	NAS Stringent Compliance Tier 2023 HW Purchase (Same RAMP item as 00908G.001)	0	1865	0
00908G.004	301	NAS Stringent Compliance Tier 2023 HW Maintenance (Same RAMP item as 00908G.001)	0	373	0
00908H.001	300	SDGE Emergency Response Commander Trucks HW Labor RAMP	161	0	0
00908H.002	300	SDGE Emergency Response Commander Trucks HW NL Services (Same RAMP item as 00908H.001)	43	0	0
00908H.003	300	SDGE Emergency Response Commander Trucks HW Purchase (Same RAMP item as 00908H.001)	169	0	0
00908H.004	300	SDGE Emergency Response Commander Trucks HW Maintenance (Same RAMP item as 00908H.001)	34	0	0
00908I.001	301	ECS Capacity Expansion 2022 HW Labor RAMP	72	0	0
00908I.002	301	ECS Capacity Expansion 2022 HW NL Services (Same RAMP item as 00908I.001)	180	0	0
00908I.003	301	ECS Capacity Expansion 2022 HW Purchase (Same RAMP item as 00908I.001)	401	0	0
00908I.004	301	ECS Capacity Expansion 2022 HW Maintenance (Same RAMP item as 00908I.001)	81	0	0
00908J.001	301	ECS EX300 Hardware Refresh 2023 HW Labor RAMP	0	83	0
00908J.002	301	ECS EX300 Hardware Refresh 2023 HW NL Services (Same RAMP item as 00908J.001)	0	201	0
00908J.003	301	ECS EX300 Hardware Refresh 2023 HW Purchase (Same RAMP item as 00908J.001)	0	448	0

00908J.004	301	ECS EX300 Hardware Refresh 2023 HW Maintenance (Same RAMP item as 00908J.001)	0	90	0
00908K.001	301	NAS Archive Tier 2022 HW Labor RAMP	72	0	0
00908K.002	301	NAS Archive Tier 2022 HW NL Services (Same RAMP item as 00908K.001)	267	0	0
00908K.003	301	NAS Archive Tier 2022 HW Purchase (Same RAMP item as 00908K.001)	251	0	0
00908K.004	301	NAS Archive Tier 2022 HW Maintenance (Same RAMP item as 00908K.001)	50	0	0
00908L.001	301	NAS Isolated Hi-Perf-Low-Latency Workloads Tier 2023 HW Labor RAMP	0	83	0
00908L.002	301	NAS Isolated Hi-Perf-Low-Latency Workloads Tier 2023 HW NL Services (Same RAMP item as 00908L.001)	0	357	0
00908L.003	301	NAS Isolated Hi-Perf-Low-Latency Workloads Tier 2023 HW Purchase (Same RAMP item as 00908L.001)	0	1560	0
00908L.004	301	NAS Isolated Hi-Perf-Low-Latency Workloads Tier 2023 HW Maintenance (Same RAMP item as 00908L.001)	0	311	0
00908O.001	301	Digi Remote Manager 2023 HW Labor RAMP	0	287	0
00908O.002	301	Digi Remote Manager 2023 HW NL Services (Same RAMP item as 00908O.001)	0	1294	0
00908O.003	301	Digi Remote Manager 2023 HW Purchase (Same RAMP item as 00908O.001)	0	78	0
00908Q.001	300	Grid Small Cap 2022 HW NL Services	292	0	0
00908Q.002	300	Grid Small Cap 2022 HW Purchase	292	0	0
00908S.001	300	Grid Small Cap 2023 HW NL Services	0	195	0
00908S.002	300	Grid Small Cap 2023 HW Purchase	0	326	0
00908T.001	300	Grid Small Cap 2024	0	0	256
00908T.002	300	Grid Small Cap 2024 HW Purchase	0	0	337
00908U.001	300	SDGE 2020 SMALL CAP HW NL Services	350	0	0
00908V.001	271	Middleware Platforms DR 2022 SW Labor RAMP	94	0	0
00908V.002	271	Middleware Platforms DR 2022 SW NL Services (Same RAMP item as 00908V.001)	1183	0	0
00908W.001	271	RAMP - IAAS Infrastructure as a Service Implementation IaaS	0	0	2458
00908X.001	271	RAMP - Cloud Foundation SW Development	6856	5831	6528
00908Y.001	271	RAMP - Flexera Data Platform (Technopedia) SW Labor	48	0	0
00908Y.002	271	RAMP - Flexera Data Platform (Technopedia) SW NL Services (Same RAMP item as 00908Y.001)	324	0	0
00908Z.001	301	Telecomm Asset Management Capabilities	1634	391	0
00920A.001	100	Microgrid Portal	655	462	0
00920AF.001	100	CAISO Mandates 2024 SaaS Subscription	0	0	719
00920AF.002	100	CAISO Mandates 2024 SW Development	0	0	1117
00920AG.001	100	TAMS Modernization	1201	0	0
00920AH.001	270	SDGE WORK MANAGEMENT ENHANCEMENTS	2002	0	0
00920AI.001	270	FSD - Scheduling & Dispatch Phase RAMP	7881	10118	12982
00920AI.002	270	FSD - Scheduling & Dispatch Phase SW Purchase (Same RAMP item as 00920AI.001)	2404	0	0
00920AI.003	270	FSD - Scheduling & Dispatch Phase SW Prepaid Maintenance (Same RAMP item as 00920AI.001)	268	0	0
00920AJ.001	100	DIIS - RULE 21 AND NEM ENHANCEMENTS	1216	0	0
00920AL.001	270	Emerging Tech - Virtual Reality Expansion	2869	0	0
00920AM.001	300	2021-2022 MDT Replacement Project HW RAMP	5501	652	0
00920AN.001	270	Geospatial Field Improvements	2164	960	0
00920AO.001	270	Builder Services Customer Portal - Phase 3	1748	294	0
00920AQ.001	100	2021 CAISO Mandates	261	0	0
00920AR.001	270	SDGE App Mod & Vulnerability Reduction Phase II	3756	0	0
00920AR.002	270	SDGE App Mod & Vulnerability Reduction Phase II	0	4847	0
00920AR.003	270	SDGE App Mod & Vulnerability Reduction Phase II	0	0	4915
00920AS.001	270	Field Mobility Development	2108	0	0
00920AU.001	300	LADC (LOCAL AREA DISTRIBUTION CONTROLLER)	0	0	0
00920AV.001	270	App Modernization and Vulnerability Reduction-SDGE	298	0	0
00920AW.001	100	ELECTRIC GIS MODERNIZATION PROJECT RAMP	189	0	0
00920AX.001	100	Reliability and Operational Safety (ROSE) Phase 2 RAMP	1721	0	0
00920B.001	100	Smart Grid 2022-2023 Software license	138	0	0
00920B.002	100	Smart Grid 2022-2023 SW Implementation	2755	3108	0
00920BA.001	100	Enterprise DERMS SW license	1105	0	0
00920BA.002	100	Enterprise DERMS SW Maintenance	166	0	0
00920BA.003	100	Enterprise DERMS SW Development	2114	0	0
00920BA.004	100	Enterprise DERMS SW Development	0	3334	0
00920BA.005	100	Enterprise DERMS SW Development	0	0	3958
00920BB.001	270	SDGE Energy Transition Digital Twin SaaS Subscription (Same RAMP item as 00920BB.002)	230	0	0
00920BB.002	270	SDGE Energy Transition Digital Twin SW Development RAMP	2052	0	0
00920BB.003	270	SDGE Energy Transition Digital Twin SW Development (Same RAMP item as 00920BB.002)	0	2164	0
00920BB.004	270	SDGE Energy Transition Digital Twin SaaS Subscription (Same RAMP item as 00920BB.002)	0	242	0
00920BB.005	270	SDGE Energy Transition Digital Twin SaaS Subscription (Same RAMP item as 00920BB.002)	0	0	246
00920BB.006	270	SDGE Energy Transition Digital Twin SW Development (Same RAMP item as 00920BB.002)	0	0	2195
00920BC.001	270	SDGE Digital Process Automation SaaS Subscription (Same RAMP item as 00920BC.002)	0	0	409
00920BC.002	270	SDGE Digital Process Automation SW Development RAMP	1876	0	0
00920BC.003	270	SDGE Digital Process Automation SW Development (Same RAMP item as 00920BC.002)	0	1979	0
00920BC.004	270	SDGE Digital Process Automation SW Development (Same RAMP item as 00920BC.002)	0	0	1562
00920BC.005	270	SDGE Digital Process Automation SaaS Subscription	0	0	820
00920BC.006	270	SDGE Digital Process Automation SW Development	3810	0	1
00920BC.007	270	SDGE Digital Process Automation SW Development	0	4020	2
00920BC.008	270	SDGE Digital Process Automation SW Development	0	0	3169
00920BD.001	270	SDGE Foundational Awareness for Compl, Effcy & SAF SaaS Subscription	1005	0	0
00920BD.002	270	SDGE Foundational Awareness for Compl, Effcy & SAF SW	6625	0	0
00920BD.003	270	SDGE Foundational Awareness for Compl, Effcy & SAF SW Dev	0	6989	0
00920BD.004	270	SDGE Foundational Awareness for Compl, Effcy & SAF SW Dev	0	0	7210
00920BE.001	270	SDGE Advanced Data and Decision Modeling SaaS Subscription (Same RAMP item as 00920BE.002)	201	0	0
00920BE.002	271	SDGE Advanced Data and Decision Modeling SW Dev RAMP	1218	0	0
00920BE.003	271	SDGE Advanced Data and Decision Modeling SW Dev (Same RAMP item as 00920BE.002)	0	4799	0
00920BE.004	271	SDGE Advanced Data and Decision Modeling SW Dev (Same RAMP item as 00920BE.002)	0	0	4866
00920BF.001	270	SDGE Decision Analytics & Situational Awareness SaaS Subscription (Same RAMP item as 00920BF.002)	230	0	0
00920BF.002	270	SDGE Decision Analytics & Situational Awareness Dev RAMP	1764	0	0
00920BF.003	270	SDGE Decision Analytics & Situational Awareness SW Dev (Same RAMP item as 00920BF.002)	0	1861	0
00920BF.004	270	SDGE Decision Analytics & Situational Awareness SW Dev (Same RAMP item as 00920BF.002)	0	0	1888
00920BG.001	270	SDG&E Vehicle Telematics RAMP	535	0	0
00920BH.001	271	SDGE SITUATIONAL ANALYTICS DASHBOARD RAMP	241	0	0
00920BH.002	271	SDGE SITUATIONAL ANALYTICS DASHBOARD	361	0	0
00920BI.001	270	Vehicle Telematics Expansion SW purchase (Same RAMP item as 00920BI.003)	0	182	0
00920BI.002	270	Vehicle Telematics Expansion SW Maintenance (Same RAMP item as 00920BI.003)	0	28	0
00920BI.003	270	Vehicle Telematics Expansion SW Dev RAMP	0	539	0
00920BI.004	270	Vehicle Telematics Expansion SW Dev (Same RAMP item as 00920BI.003)	0	0	406
00920BJ.001	100	Load Curtailment Modernization	776	0	0
00920BK.001	270	RAMP - Noggin Ph 3B	966	3330	0
00920BL.001	100	RAMP - Elec. Distribution Asset Investment	3661	0	0
00920BL.002	100	Elec. Distribution Asset Investment Prioritization (Same RAMP item as 00920BL.001)	0	6756	0
00920BL.003	100	Elec. Distribution Asset Investment Prioritization (Same RAMP item as 00920BL.001)	0	0	4706
00920BM.001	100	RAMP- EAMP Asset Data Foundation	4849	0	0
00920BM.002	100	EAMP Asset Data Foundation (Same RAMP item as 00920BM.001)	0	5065	0
00920BM.003	100	EAMP Asset Data Foundation (Same RAMP item as 00920BM.001)	0	0	2960
00920C.001	100	Smart Grid Operations 2024	0	0	2988
00920E.001	270	Asset Investment Prioritization (AIP) SaaS Subscription	574	0	0
00920E.002	270	Asset Investment Prioritization (AIP) SW Development	1577	6668	0
00920E.003	270	Asset Investment Prioritization (AIP) SaaS Subscription	0	0	6144
00920E.004	270	Asset Investment Prioritization (AIP) SW Development	0	0	5230
00920F.001	270	SDGE Work Management Enhancements - CPD	0	1991	2422
00920G.001	270	Gas Ops Tool Tracker SAP Enhancement Project	426	766	0
00920H.001	300	Field Hardware Replacement 2023-2025 RAMP	0	3921	0
00920H.002	300	Field Hardware Replacement 2023-2025 HW Prepaid Maintenance (Same RAMP item as 00920H.001)	0	626	0
00920H.003	300	Field Hardware Replacement 2023-2025 (Same RAMP item as 00920H.001)	0	0	4127
00920H.004	300	Field Hardware Replacement 2023-2025 HW Prepaid Maintenance (Same RAMP item as 00920H.001)	0	0	647

00920L.001	300	ETDO OSI PI & LADC 2023-2024 HW Maintenance	0	0	0				
00920L.003	300	ETDO OSI PI & LADC 2023-2024 HW	0	0	0				
00920L.004	100	ETDO OSI PI & LADC 2023-2024 SW Development	0	0	0				
00920M.001	100	RAMP SDGE GIS Modernization SW Purchase	255	1080	0				
00920M.002	100	SDGE GIS Modernization SW Prepaid Maintenance (Same RAMP item as 00920M.001)	39	163	0				
00920M.003	100	SDGE GIS Modernization SW Development (Same RAMP item as 00920M.001)	1433	1539	409				
00920P.001	270	SDGE Digital Asset and Damages Detection Platform RAMP	4227	0	0				
00920P.002	270	SDGE Digital Asset and Damages Detection Platform (Same RAMP item as 00920P.001)	0	4460	0				
00920P.003	270	SDGE Digital Asset and Damages Detection Platform (Same RAMP item as 00920P.001)	0	0	4522				
00920P.004	270	SDGE Digital Asset and Damages Detection Platform SaaS Subscription (Same RAMP item as 00920P.001)	948	0	0				
00920R.001	100	RAMP Vegetation Management - Work Management SW purchase	0	564	0				
00920R.002	100	Vegetation Management - Work Management SW Prepaid Maintenance (Same RAMP item as 00920R.001)	0	102	0				
00920R.003	100	Vegetation Management - Work Management SW Development (Same RAMP item as 00920R.001)	0	6162	2116				
00920T.002	270	RAMP Field Service Delivery-Data & Analytics Platform SW Development	0	3298	5987				
00920V.001	100	CAISO Mandates 2022 SW Development	1254	1340	0				
00920V.002	100	CAISO Mandates 2022 SaaS Subscription	601	0	0				
00920W.001	100	CAISO Mandates 2023 SaaS Subscription	0	661	0				
00920W.002	100	CAISO Mandates 2023 SW Development	0	1630	448				
00920X.001	100	DIIS 6.0 - Rule 21 and NEM Enhancements SaaS Subscription	0	214	0				
00920X.002	100	DIIS 6.0 - Rule 21 and NEM Enhancements SW Development	247	1649	1777				
00920Y.001	100	ETDO OSI PI & LADC 2022-2023 SW Purchase	0	0	0				
00920Y.002	100	ETDO OSI PI & LADC 2022-2023 SW Prepaid Maintenance	0	0	0				
00920Y.003	100	ETDO OSI PI & LADC 2022-2023 SW Development	0	0	0				
00921A.001	271	GRC & Regulatory Management System - Phase 3 Software Purchase	345	0	0				
00921A.002	271	GRC & Regulatory Management System - Phase 3 SW Maintenance	52	0	0				
00921A.003	271	GRC & Regulatory Management System - Phase 3 SW NL Services	1109	0	0				
00921A.004	271	GRC & Regulatory Management System - Phase 3 SW NL Services	0	1533	0				
00921A.005	271	GRC & Regulatory Management System - Phase 3 SW NL Services	0	0	1554				
00921AA.001	271	OpenShift Modernization on AWS ROSA SW Development	16	0	0				
00921AA.002	271	OpenShift Modernization on AWS ROSA SaaS IaaS Reserved Instance	410	0	0				
00921C.001	271	DevSecOps SCM GitHub SW NL SERVICES	2427	3336	0				
00921C.002	271	DevSecOps SCM GitHub SaaS Subscription	721	0	0				
00921C.004	271	DevSecOps SCM GitHub SW Dev LABOR	208	301	0				
00921D.001	271	Test Acceleration Enablement (TAE) with DevSecOps SW NL SERVICES	1613	1632	1946				
00921D.002	271	Test Acceleration Enablement (TAE) with DevSecOps SW LABOR	129	167	174				
00921E.001	270	SDGE Digital Service Integration Platform SW Development	1091	1878	1905				
00921E.002	270	SDGE Digital Service Integration Platform SaaS Subscription	689	0	0				
00921F.001	270	Data Governance Tools & Framework SaaS SUBSCRIPTION	345	0	0				
00921F.002	270	Data Governance Tools & Framework SW NL SERVICES	2585	2727	0				
00921F.003	270	Data Governance Tools & Framework SW NL SERVICES	0	0	2765				
00921G.001	270	Application Factory - Utility Operations SW Development	1608	0	0				
00921G.002	270	Application Factory - Utility Operations SW Development	0	727	0				
00921I.001	270	Test Acceleration Enablement (TAE) SW Dev	131	0	0				
00921J.001	270	SDGE Claims Management SW NL SERVICES	213	0	0				
00921J.002	270	SDGE Claims Management SW LABOR	61	0	0				
00921K.001	100	Electric Damages Optimization SW NL SERVICES	154	0	0				
00921K.002	100	Electric Damages Optimization SW LABOR	125	0	0				
00921L.001	271	SOURCE CODE MGMT & DEVOPS IMPL Labor	64	0	0				
00921L.002	271	SOURCE CODE MGMT & DEVOPS IMPL SW NL SERVICES	352	0	0				
00921N.001	100	Engineering & Construction Document Centralization and Compliance SW Purchase	199	0	0				
00921N.002	100	Engineering & Construction Document Centralization and Compliance SW Prepaid Maintenance	30	0	0				
00921N.003	100	Engineering & Construction Document Centralization and Compliance SW Development	431	0	0				
00921N.004	100	Engineering & Construction Document Centralization and Compliance SW Development	0	721	767				
00921Q.001	270	SDGE Cross-Functional Work Management Enhancements	1273	1611	273				
00921R.001	270	SDGE Business Adaptation Technologies & Digitalization SW Dev	1367	0	0				
00921R.002	270	SDGE Business Adaptation Technologies & Digitalization SaaS Subscription	258	0	0				
00921R.003	270	SDGE Business Adaptation Technologies & Digitalization SW Dev	0	1442	0				
00921R.004	270	SDGE Business Adaptation Technologies & Digitalization SW Dev	0	0	1462				
00921Y.001	270	Procore Improvements	1117	0	0				
00921Z.001	270	AUD - San Diego Electric	2983	0	0				
00925B.001	310	Silver Peak SDWAN Implementation 2022 Hardware Purchase RAMP	38	0	0				
00925B.002	310	Silver Peak SDWAN Implementation 2022 SW NL Services (Same RAMP item as 00925B.001)	452	0	0				
00925B.003	310	Silver Peak SDWAN Implementation 2022 Hardware Labor (Same RAMP item as 00925B.001)	91	132	0				
00925E.001	310	Emergency Communications Microwave(MW) Auto Alignment Systems HW Purchase RAMP	225	0	0				
00925E.002	310	Emergency Communications Microwave(MW) Auto Alignment Sys W NL Srvcs (Same RAMP item as 00925E	21	0	0				
00925E.003	310	Emergency Communications Microwave(MW) Auto Alignment Systems HW Lbr (Same RAMP item as 00925I	269	108	0				
00925F.001	301	Juniper 2022 Equipment Replacement Contract Hardware NL Services RAMP	1392	1555	1607				
00925H.001	310	NTP Clock Refresh Hardware NL Services RAMP	278	0	0				
00925H.002	300	NTP Clock Refresh Hardware Labor (Same RAMP item as 00925H.001)	266	0	0				
00925I.001	170	TCRI 2022 Hardware Purchase RAMP	799	0	0				
00925I.002	170	TCRI 2022 Hardware NL Services (Same RAMP item as 00925I.001)	5966	0	0				
00925I.003	170	TCRI 2022 Hardware Labor (Same RAMP item as 00925I.001)	2055	0	0				
00925J.001	170	TCRI 2023 Hardware Purchase RAMP	0	861	0				
00925J.002	170	TCRI 2023 (P) Hardware Labor (Same RAMP item as 00925J.001)	0	2213	0				
00925J.003	170	TCRI 2023 (P) Hardware NL Services (Same RAMP item as 00925J.001)	0	6425	0				
00925K.001	170	TCRI 2024 (P) Hardware Purchase RAMP	0	0	867				
00925K.002	170	TCRI 2024 (P) Hardware Labor (Same RAMP item as 00925K.001)	0	0	2228				
00925K.003	170	TCRI 2024 (P) Hardware NL Services (Same RAMP item as 00925K.001)	0	0	6469				
00925L.001	310	SDGE LAN Refresh 2022 Hardware Purchase RAMP	446	2673	2761				
00925L.002	310	SDGE LAN Refresh 2022 Hardware NL Services (Same RAMP item as 00925L.001)	3090	1490	2031				
00925L.003	310	SDGE LAN Refresh 2022 Hardware Labor (Same RAMP item as 00925L.001)	540	236	592				
00925L.004	310	SDGE LAN Refresh 2022 HW Maintenance (Same RAMP item as 00925L.001)	89	535	552				
00925M.001	310	SDG&E FIELD AREA NETWORKS VOICE & DISP PH 2 HW NL Services RAMP	11268	0	0				
00925M.002	310	SDG&E FIELD AREA NETWORKS VOICE & DISP PH 2 HW LABOR (Same RAMP item as 00925M.001)	286	0	0				
00925N.001	310	SDGE DC Network Core Refresh Hardware NL Services RAMP	3000	0	0				
00925N.002	310	SDGE DC Network Core Refresh Hardware Labor (Same RAMP item as 00925N.001)	346	0	0				
00925Q.001	310	SDGE Telecom Site Improvements (P) HW NL Services RAMP	1972	2324	2401				
00925Q.002	310	SDGE Telecom Site Improvements HW Labor (Same RAMP item as 00925Q.001)	75	0	0				
00925Q.003	310	SDGE Telecom Site Improvements HW Purchase (Same RAMP item as 00925Q.001)	0	2000	2066				
00925R.001	310	SDGE WAN Refresh HW Labor RAMP	441	149	158				
00925R.002	310	SDGE WAN Refresh HW NL Services (Same RAMP item as 00925R.001)	2343	3254	3482				
00925S.001	300	SDG&E Major Markets EVC GC Telecom Security Remediation RAMP	12	0	0				
00925S.002	300	SDG&E Major Markets EVC GC Telecom Security Remediation HW (Same RAMP Item as 00925S.001)	47	0	0				
00925T.001	310	Call Recording System Refresh RAMP	302	0	0				
012950.001	130	Load Research/DLP Electric Metering Project	674	0	0				
034680.001	220	03468A - RAMP - Integrity Assessments and Remediation (HCA and non-HCA)	25,750	23,890	10,278	3468	Include	GT	Linear
001060.001	170	ELECTRIC TRANSMISSION TOOLS & EQUIPMENT	885	954	960				
061290.001	130	ORANGE COUNTY LONG RANGE PLAN	1749	230	142				
061290.002	170	ORANGE COUNTY LONG RANGE PLAN- GENERAL PLANT	967	443	35				
062470.001	130	RAMP - Replacement Of Live Front Equipment	545	540	610				
062540.001	130	RAMP - EMERGENCY TRANSFORMER & SWITCHGEAR	5631	569	642				
071440.001	170	FIBER OPTIC FOR RELAY PROTECT & TELECOM	10173	15330	15434				
081650.001	130	CNF Fire Hardening	0	0	1965				
082530.001	130	Substation 12kV Capacitor Upgrades	2840	2096	2368				
082600.001	130	CHOLLAS WEST-NEW 12KV C1047	2247	0	0				
087290.001	310	Energy Efficiency Program	1691	4147	6771				
08729A.001	310	Fleet Hydrogen Fueling	0	581	7908				

095460.001	260	095460 - RAMP - Distribution Integrity Management Program (DIMP)	-	-	-	9546	Include	GD	Linear
102650.001	130	RAMP- Avian Protection	248	308	348				
002020.001	130	ELECTRIC METERS & REGULATORS	8257	8590	10174				
112490.001	130	RAMP- INSTALL SCADA ON LINE CAPACITORS	1606	1593	1797				
112530.001	130	RAMP - Wireless Fault Indicators	0	0	2045				
121560.001	130	TL600 - Reliability Pole Replacements	774	0	0				
125510.001	260	RAMP: SDG&E-Risk-9, C12 Cathodic Protection System Enhancements	-	-	-	12551	Include	GD	Linear
131300.001	130	TL674A DEL MAR RECONFIGURE/TL666D RFS	2117	2331	0				
132440.001	130	STREAMVIEW 69/12KV SUB REBUILD	10167	30607	236				
132440.002	170	STREAMVIEW 69/12KV SUB REBUILD - GENERAL PLANT	200	1395	78				
132640.001	130	COLLECTIBLE - DISTRIBUTED GENERATION INTERCONNECT	3042	3014	3400				
137460.001	270	Land Services Archibus System	1723	1818	1843				
141280.001	130	ARTESIAN 230KV EXPANSION	62	0	0				
141370.001	130	TL6975 ESCONDIDO - SAN MARCOS	1290	0	0				
002030.001	130	RAMP- DISTRIBUTION SUBSTATION RELIABILITY	2065	2046	2308				
141400.001	130	RAMP - OH Transmission Fire Hardening (Dist. Underbuild) - 2022 ISDs	0	0	0				
141400.002	130	RAMP OH Transmission Fire Hardening (Dist. Underbuild) 2023 ISDs (Same RAMP Item as 141400.001)	0	0	17165				
141400.003	130	OH Transmission Fire Hardening (Dist. Underbuild) - 2024 ISDs (Same RAMP Item as 141400.001)	0	0	8926				
141400.004	130	RAMP OH Transmission Fire Hardening (Dist. Underbuild) - 2024-2 ISDs (Same RAMP Item as 141400.001)	0	0	1705				
141430.001	130	RAMP- POWAY SUBSTATION REBUILD	2608	0	0				
142490.001	130	SF6 SWITCH REPLACEMENT	5579	11568	10789				
142490.002	170	SF6 SWITCH REPLACEMENT- GENERAL PLANT	201	452	375				
145530.001	260	Kearny CNG Replacement/Hydrogen Integration	-	-	-	14553	Exclude	GD	Non-Linear
152430.001	130	RAMP - SUBSTATION SCADA EXPANSION-DISTRIBUTION	1975	4118	3265				
152590.001	130	RAMP - Advanced Protection	0	0	8688				
152590.002	170	Advanced Protection - Electric General (Same RAMP item as 152590.001)	0	0	1729				
162760.001	170	SCADA HEAD-END REPLACEMENT	2168	0	0				
162770.001	130	RAMP- RTU MODERNIZATION	995	549	629				
171250.001	130	GRANITE SUBSTATION 69KV LOOP-IN	0	99	257				
20262.0.001	130	BATIQUITOS 12KV REPLACEMENTS	0	0	0				
20264.0.001	130	CHICARITA 12/138KV REBUILD	0	0	0				
20265.0.001	130	GENESEE 12KV REPLACEMENTS	0	0	0				
20273.0.001	130	RINCON 12 KV BUS TIE AND TRANSFORMER REPLACEMENT	0	0	0				
00415.0.001	220	RAMP Moreno Compressor Modernization - Principal	-	-	-	415	Exclude	GT	Non-Linear
16261.0.001	130	SAN MATEO SUBSTATION	0	0	0				
20125.0.001	130	Electric Transmission EMS/SCADA Replacement	0	0	0				
20269.0.001	130	SCRIPPS 12KV REPLACEMENTS - RAMP	0	0	0				
20271.0.001	130	TRABUCO 12KV REPLACEMENTS	0	0	0				
20246.0.001	130	CABRILLO 12kV SWITCHGEAR REPLACEMENT	0	0	0				
20261.0.001	130	ASH 12kV BREAKERS AND TRANSFORMER REPLACEMENT	0	0	0				
20266.0.001	130	LAGUNA NIGUEL 12kV REPLACEMENTS	0	0	0				
20272.0.001	130	PACIFIC BEACH BUS TIE REPLACEMENTS	0	0	0				
20244.0.001	130	RAMP - Granite 12KV BREAKER AND SWITCHGEAR REPLACEMENT	0	0	0				
20278A.002	130	AES II - Billable Labor	0	0	0				
	Total		1045267	1109335	1536106				

Sempra Energy
SDG&E 2023 NGSH Accounting Method Change
Budget Code Classification

Functional Area	Budget Code	Budget Code Description	Include / Exclude	Linear / Non-Linear
GT	11469	PSEP GAS TRANSMISSION	Include	Linear
GT	15471	PIPELINE SAFETY & RELIABILITY PROJECT	Include	Linear
GT	20476	MORENO MODERNIZATION PROJECT	Include	Non-Linear
GT	22480	GT PL REPLACE/EXTERNAL DRIVEN	Include	Linear
GT	22480	GT COLLECTABLE	Include	Linear
GT	3468	PIPELINE INTEGRITY FOR GAS TRANSMISSION	Include	Linear
GT	3468	PIPELINE INTEGRITY FOR GAS TRANSMI	Include	Linear
GT	411	Gas Trans. Pipeline New Additions/Externally Driven	Exclude	Linear
GT	412	GAS TRANS. PIPELINE REPLACEMENTS/EXTERNALLY DRIVEN	Include	Linear
GT	412	GT PL REPLACE/EXTERNAL DRIVEN	Include	Linear
GT	415	GAS TRANS. COMP. STA. ADDITIONS/REPLACEMENTS/EXTERNAL	Include	Non-Linear
GT	415	GT COMP STA ADD/RPL / EXTERNAL DRIVEN	Include	Non-Linear
GT	416	GT CATHODIC PROTECTION/EXTERNAL DRIVEN	Include	Linear
GT	416	GAS TRANS. CATHODIC PROTECTION/EXTERNALLY DRIVEN	Include	Linear
GT	418	GT M&R STA ADD/RPL / EXTERNAL DRIVEN	Include	Non-Linear
GT	418	GAS TRANS. M&R STATION ADDITIONS/REPLACEMENTS/EXTERNAL	Include	Non-Linear
GT	418	GT M&R STA ADD/RPL / EXTERNAL DRIV	Include	Non-Linear
GT	419	GAS TRANS. AUXILIARY EQUIPMENT & INFRASTRUCTURE/EXTERNAL	Exclude	Non-Linear
GT	419	GT AUX. EQPT & INFRASTRUCTURE-EXTERNAL	Exclude	Non-Linear
GT	435	Gas Trans. Comp. Sta. Adds/Replacements/Quality/Econ.	Include	Non-Linear
GT	435	GT COMP STA ADD/RPL /QUALITY-ECON DRIVEN	Include	Non-Linear
GT	436	GAS TRANS. & STORAGE CAPITAL TOOLS/QUALITY/ECONOMIC DRIVEN	Exclude	Non-Linear
GT	436	GT CAPITAL TOOLS / QUALITY-ECON DRIVEN	Exclude	Non-Linear
GT	438	GAS TRANS. M&R STA. ADDS/REPLACEMENTS/QUALITY/ECONOMIC	Include	Non-Linear
GT	438	GT M&R STA. ADDS/REPLACE-QUALITY/ECONOM	Include	Non-Linear
GD	11547	SKILLS CITY-GAS	Exclude	Non-Linear
GD	11548	PSEP GAS DISTRIBUTION	Include	Linear
GD	12551	CATHODIC PROTECTION SYSTEM ENHANCEMENTS	Include	Linear
GD	12551	CATHODIC PROTECTION	Include	Linear
GD	13575	MASTER-METER MAN HOME PARK TRANSFE	Exclude	Non-Linear
GD	14553	CNG STATION UPGRADES	Exclude	Non-Linear
GD	15557	MID-COAST CORRIDOR	Include	Linear
GD	18559	PURE WATER - GAS DISTRIBUTION	Exclude	Non-Linear
GD	18560	MM-MHP UTILITY UPGRADE PROGRAM - GAS	Exclude	Non-Linear
GD	18562	LAP INITIATIVES	Include	Linear
GD	18562	LAP TOOLS, SHOP & GARAGE EQUIPMENT	Include	Linear
GD	19563	LAP INITIATIVES	Include	Linear
GD	19563	DAISY CHAIN RISER ISOLATION AND REMOVAL	Include	Linear
GD	19564	RAMP-RISK ID16 -EARLY VINTAGE STEEL REPL	Include	Linear
GD	19564	MAINS & SERV REPL	Include	Linear
GD	19565	RAMP-RISKID16 -EARLY VINTAGE MAIN REMOVA	Include	Linear
GD	19566	RAMP-RISK ID16-DRESSER MECHANICAL COUPL.	Include	Linear
GD	19567	RAMP-RISK ID16-OIL DRIP PIPING REMOVAL	Include	Linear
GD	19568	RAMP-RISK ID16-BURIED PIPING IN VAULTS	Include	Linear
GD	19569	RAMP-RISK ID16-ACTIVE VALVES BTWN H/L PR	Include	Linear
GD	19569	RAMP-RISK ID16-CLOSED VALVES BTWN H/L PR	Include	Linear
GD	19569	GD CODE COMPLIANCE	Include	Linear
GD	19570	CRISTIANITOS RD 6” MAIN INSTALL - MCB CAMP PENDLETON	Exclude	Linear
GD	19570	CHRISTIANITOS RD MAIN INSTALL-MCB CAMP P	Exclude	Linear
GD	20571	MOBILE HOME PARK	Exclude	Linear
GD	20572	GD RELOCATIONS FOR SAFETY ENHANCEMENTS	Include	Linear
GD	20572	MOBILE HOME PARK	Include	Linear
GD	20572	GD SYS MINOR ADD/RLC/RTR	Include	Linear
GD	20592	MOBILE HOME PARK	Exclude	Linear
GD	21574	GAS OPS CONTROL CTR PROJ DIS REG STATION	Include	Non-Linear

GD	21575	CURB VALVES	Include	Linear
GD	21576	DIMP PAARS, EXCLUDES VIPP	Include	Linear
GD	21592	DIMP PAARS, EXCLUDES VIPP	Include	Linear
GD	22573	UCSD HYDROGEN BLENDING	Exclude	Linear
GD	22574	BARRIER POSTS	Exclude	Non-Linear
GD	22574	GD CODE COMPLIANCE	Exclude	Non-Linear
GD	22592	UCSD HYDROGEN BLENDING	Exclude	Linear
GD	500	GD NEW CUSTOMERS	Exclude	Linear
GD	500	GD SYS MINOR ADD/RLC/RTR-PROJECT M	Exclude	Linear
GD	501	GD SYS MINOR ADD/RLC/RTR	Include	Linear
GD	501	GAS SYSTEM MINOR ADD./RELOC./RETIRE.	Include	Linear
GD	502	GAS METERS & REGULATORS	Exclude	Non-Linear
GD	502	GD METERS & REGULATORS	Exclude	Non-Linear
GD	503	GD SYS REINFORCEMENT	Include	Linear
GD	503	GAS DIST. SYSTEM REINFORCEMENT	Include	Linear
GD	504	GAS DISTRIBUTION EASEMENTS	Exclude	Non-Linear
GD	504	GD EASEMENTS	Exclude	Non-Linear
GD	505	STR & HIGHWAY RELOCATION	Include	Linear
GD	505	STREET & HIGHWAY RELOCATIONS-GAS DIST.	Include	Linear
GD	506	GAS DISTRIBUTION TOOLS & EQUIPMENT	Exclude	Non-Linear
GD	506	GD TOOLS & EQUIPMENT	Exclude	Non-Linear
GD	507	GD CODE COMPLIANCE	Include	Non-Linear
GD	507	CODE COMPLIANCE-DISTRIBUTION	Include	Non-Linear
GD	507	GD SYS MINOR ADD/RLC/RTR	Include	Non-Linear
GD	508	MAINS & SERV REPL	Include	Linear
GD	508	REPLACEMENT OF MAINS & SERVICES	Include	Linear
GD	509	CATHODIC PROTECTION	Include	Linear
GD	509	GAS DISTRIBUTION CATHODIC PROTECTION	Include	Linear
GD	510	GD SYS RELIAB & SAFETY IMPR	Include	Linear
GD	510	GAS DIST. SYS. RELIAB. & SAFETY IMPROVEMENTS	Include	Linear
GD	511	GD SYS RELIAB & SAFETY IMPR	Include	Linear
GD	511	NEW GAS CUSTOMERS-PROJECT MANAGEMENT	Include	Linear
GD	511	GD SYS MINOR ADD/RLC/RTR-PROJECT M	Include	Linear
GD	512	GAS SYSTEM MINOR ADD./RELOC./RETIRE.-PROJECT MGMT	Include	Linear
GD	512	GD SYS RELIAB & SAFETY IMPR	Include	Linear
GD	512	GD SYS MINOR ADD/RLC/RTR-PROJECT M	Include	Linear
GD	514	GD SYS RELIAB & SAFETY IMPR	Include	Linear
GD	514	RAMP MAIN & SERVICE REPLACEMENTS	Include	Linear
GD	8544	CAMP PENDLETON-SAN ONOFRE GAS DIST.	Exclude	Linear
GD	8544	CAMP PENDLETON-SAN ONOFRE GAS DIST	Exclude	Linear
GD	9545	Supply Line Reinforcements	Exclude	Linear
GD	9546	DIST INTEGRITY MANAGEMENT PROGRAM (DIMP)	Include	Linear
GD	9546	DIST INTEGRITY MANAGEMENT PROGRAM	Include	Linear
GD	99599	Future Gas Distribution Projects-Dist Ops	Exclude	Linear
GD	23574	GTSR-SL49-18-HYDROTEST	Include	
GT	23483	TIMP SL49-18-P1 2023-RILI M/C	Include	

Sempra - San Diego Gas & Electric Company
NGSH Repairs Analysis
Repairs 481a Adjustment Summary as of 1/1/2023

Method Change as of 1/1/2023

	Cumulative 481(a) Adjustment	Prospective Depreciation Runoff ---->	
	Repairs 481(a) Adjustment	2023 Depreciation Rollout	2024 Depreciation Rollout
Federal	**935,865,293**	**(79,602,646)**	**(73,257,447)**
CA	**1,180,077,571**	**(77,990,956)**	**(72,652,751)**

Classification of Repairs 481(a) Sample Additions by Project	NGSH Repairs Avg Qual % from 481(a) Study
Gas Distribution - Linear	76.31%
Gas Distribution - Non Linear	25.37%
Gas Transmission - Linear	100.00%
Gas Transmission - Non Linear	40.88%

SDG&E - Gas Repairs Analysis
TY2019 GRC
(In K$)

	2023
Net O&M	-
Depreciation	-
Taxes	(30,548)
Return	(1,330)
Total Capital-Related	(31,878)
FF&U	(776)
Revenue Requirement	(32,654)

San Diego Gas Electric Company
2019 GRC
Tax Workpapers

	ELECTRIC		GAS	ELECTRIC		GAS	ELECTRIC		GAS	ELECTRIC	GAS
	2019 FEDERAL ADJS:			**2018 FEDERAL ADJS:**			**2017 FEDERAL ADJS:**			**2016 FEDERAL ADJS:**	
Deductible Repairs	(143,916)		(101,131)	(111,794)		(13,678)	(76,883)		(13,678)	(81,226)	(14,403)
Software Dev Costs	(20,092)		(8,286)	(35,654)		(14,703)	(35,201)		(14,516)	(60,759)	(9,797)
Cost of Removal	(5,279)		(279)	(5,279)		(279)	(5,279)		(279)	(6,072)	(295)
Section 199 Deduction	-		-	-		-	(3,484)		-	-	-
Preferred Dividend Deduction	-		-	-		-	-		-	-	-
Disallowed Transportation Fringe Benefits											
Other Deductions and Additions											
Federal Credits										(253)	(6)
Federal Credits Addback										35	6
PY CCFT										(40,300)	(8,016)
ITC Amortization	(795)		(209)	(1,509)		(513)	(2,319)		(513)	(2,086)	(513)
ARAM	(12,154)		(1,877)	(11,528)		(1,765)	(155)		-	(124)	-
Unamortized ITC	10,118		60	10,912		269	12,421		782	14,741	1,294
	2019 STATE ADJS:			**2018 STATE ADJS:**			**2017 STATE ADJS:**			**2016 STATE ADJS:**	
Deductible Repairs	(143,916)		(101,131)	(111,794)		(13,678)	(76,883)		(13,678)	(81,226)	(14,403)
Software Dev Costs	(20,092)		(8,286)	(35,654)		(14,703)	(35,201)		(14,516)	(60,759)	(9,797)
Cost of Removal	(40,630)		(2,144)	(40,630)		(2,144)	(40,630)		(2,144)	(44,318)	(2,151)
Preferred Dividend Deduction	-		-	-		-	-		-	-	-
Other Deductions and Additions											
State Credits				(24)		(3)	(121)		(17)	(467)	(45)
State Credits Addback				24		3	121		17	278	45
Federal Statutory Rate		21.00%			21.00%			35.00%			35.00%
State Statutory Rate		8.84%			8.84%			8.84%			8.84%
State Rate - Net Of State Benefit		6.98%			6.98%			5.75%			5.75%
AFUDC to Capitalized Interest and Taxes Ratio		66%									
Booked to Tax Depr Ratio_Fed_ED and Gas	73%		68.749%	73%		70%	73%		70%	73%	70%
Booked to Tax Depr Ratio_Fed_Gen	94%			94%			94%			94%	
Booked to Tax Depr Ratio_Fed_SONGS	0%			0%			0%			0%	
Deductible Repairs Ratio	28.01%	GD	66.04%	28.01%	GD	66.04%	28.01%	GD	66.04%		
Payroll Tax Ratio	6.59%		6.59%	6.58%		6.58%	6.77%		6.77%	6.68%	6.68%
Ad Valorem Tax Rate - Electric & Gas	1.5813204%			1.5450460%			1.5087716%			1.4986482%	

IncomeTaxInputs

San Diego Gas & Electric Company
2019 Deferred Taxes

	ED		GAS		GENERATION		SONGS	
DEFERRED TAX BALANCE @ 12/31/2018		(337,640)		(76,397)		(46,425)		-
RM BLM 2019 DEPR ON 1981-2016 VINTAGES	218,219		38,881		47,657		-	
RM FED TAX 2019 DEPR ON 1981-2016 VINTAGES	136,877		(46,574)		44,411		-	
	81,342		85,455		3,246		-	
	21%		21%		21%		21%	
		17,082		17,946		682		-
State Tax Depr. Adj. (Related to Norm. 481a Adj.)				5,447				
2019 FORECASTED CAPITAL ADDITIONS	756,648		182,718		14,599		-	
2019 RM BLM DEPRECIATION ON 2017 - 2019 CAPITAL ADDITIONS ①	70,097		11,803		2,104		-	
2019 RM TAX DEPRECIATION ON 2017 - 2019 CAPITAL ADDITIONS ②	95,494		26,214		3,417		-	
②-①	(25,397)		(14,412)		(1,313)		-	
TAX RATE	21%		21%		21%		21%	
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(5,333)		(3,026)		(276)		-	
DEFERRED TAX ON CAPITAL ADDITIONS AND 2016 ADJUSTMENTS		(5,333)		(3,026)		(276)		-
1986 TRA - CAPITALIZED INTEREST		1,613		401		(7)		-
OTHER ADJUSTMENTS		-		(73,321)		-		-
DEFERRED TAX BALANCE @ 12/31/2019		(324,279)		(128,952)		(46,026)		-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)		(334,564)		(88,495)		(46,333)		-

* Formula was too long for one cell (C19 & F19)

BOOK DEPRECIATION		88,515			23,374			2,112		-
BLM BOOK TO TAX RATIO		79.19%	862,149		50.49%	226,224		99.61%		0.00%
			7,306			1,138				

ED

		366			
					(337,640)
jan	1,113	0.9153	1,019	335	(336,621)
feb	1,113	0.8306	925	304	(335,696)
mar	1,113	0.7541	840	276	(334,856)
apr	1,113	0.6694	745	245	(334,111)
may	1,113	0.5874	654	215	(333,457)
jun	1,113	0.5027	560	184	(332,897)
jul	1,113	0.4208	468	154	(332,429)
aug	1,113	0.3361	374	123	(332,055)
sep	1,113	0.2514	280	92	(331,775)
oct	1,113	0.1694	189	62	(331,586)
nov	1,113	0.0847	94	31	(331,492)
dec	1,113	0.0027	3	1	(331,489)
Prorated Additions			6,151		
Beginning of year balance			(337,640)		
Prorated end of year balance			(331,489)		
Average			(334,564)		

GAS

		366			
					(76,397)
jan	(4,380)	0.9153	(4,009)	335	(80,406)
feb	(4,380)	0.8306	(3,638)	304	(84,044)
mar	(4,380)	0.7541	(3,303)	276	(87,346)
apr	(4,380)	0.6694	(2,932)	245	(90,278)
may	(4,380)	0.5874	(2,573)	215	(92,850)
jun	(4,380)	0.5027	(2,202)	184	(95,052)
jul	(4,380)	0.4208	(1,843)	154	(96,895)
aug	(4,380)	0.3361	(1,472)	123	(98,367)
sep	(4,380)	0.2514	(1,101)	92	(99,468)
oct	(4,380)	0.1694	(742)	62	(100,210)
nov	(4,380)	0.0847	(371)	31	(100,581)
dec	(4,380)	0.0027	(12)	1	(100,592)
Prorated Additions			(24,195)		
Beginning of year balance			(76,397)		
Prorated end of year balance			(100,592)		
Average			(88,495)		

GENERATION

		366			
					(46,425)
jan	33	0.9153	30	335	(46,395)
feb	33	0.8306	28	304	(46,367)
mar	33	0.7541	25	276	(46,342)
apr	33	0.6694	22	245	(46,320)
may	33	0.5874	20	215	(46,300)
jun	33	0.5027	17	184	(46,283)
jul	33	0.4208	14	154	(46,269)
aug	33	0.3361	11	123	(46,258)
sep	33	0.2514	8	92	(46,250)
oct	33	0.1694	6	62	(46,244)
nov	33	0.0847	3	31	(46,241)
dec	33	0.0027	0	1	(46,241)
Prorated Additions			184		
Beginning of year balance			(46,425)		
Prorated end of year balance			(46,241)		
Average			(46,333)		

SONGS

		366			
					-
jan	-	0.9153	-	335	-
feb	-	0.8306	-	304	-
mar	-	0.7541	-	276	-
apr	-	0.6694	-	245	-
may	-	0.5874	-	215	-
jun	-	0.5027	-	184	-
jul	-	0.4208	-	154	-
aug	-	0.3361	-	123	-
sep	-	0.2514	-	92	-
oct	-	0.1694	-	62	-
nov	-	0.0847	-	31	-
dec	-	0.0027	-	1	-
Prorated Additions			-		
Beginning of year balance			-		
Prorated end of year balance			-		
Average			-		

		Fed NOL with NGSH				Fed NOL without NGSH	Fed CY NGSH DTL	State CY NGSH DTL	State NOL with NGSH
NET OPERATING LOSS									
	2019								
	ED	**GAS**	**GENERATION**	**SONGS**	**Total**	**GAS**			
BOOK INCOME BEFORE TAXES	380,868	57,577	62,706	0	501,151	92,882			57,577
ADD BACK DEPRECIATION	384,026	79,929	52,031	-	515,986	79,929			79,929
BOOK INCOME BEFORE TAXES AND DEPRECIATION	764,894	137,506	114,737	0	1,017,137	172,811			137,506
FEDERAL ADJUSTMENTS									
FED ADJ OTHER THAN INTEREST AND PY CCFT	(463,232)	(1,097,588)	(49,719)	-	(1,610,539)	(84,269)	(935,865)	(1,180,078)	(1,364,311)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(92,626)	(20,825)	(12,979)	-	(126,430)	(21,125)			(20,824)
PY CCFT	(13,968)	(2,376)	(5,397)	-	(21,741)	(2,376)			
ADD BACK BLM TAX DEPRECIATION	288,316	50,684	49,761	-	388,761	60,683	(10,000)		
SUBTRACT TAX DEPRECIATION (BONUS)	(232,371)	20,360	(47,828)	-	(259,840)	(62,555)	82,914	77,991	77,991
TOTAL FEDERAL TAX ADJUSTMENTS	(513,881)	(1,049,746)	(66,162)	-	(1,629,789)	(109,642)	(862,950)	(1,102,087)	(1,307,144)
FEDERAL TAXABLE INCOME/(LOSS)	251,013	(912,240)	48,575	0	(612,652)	63,169	(862,950)	(1,102,087)	(1,169,638)
FEDERAL TAX RATE	21%	21%	21%	21%	21%	21%	21%	6.98%	6.98%
TAX LIABILITY / (UN-UTILIZED DTL)	52,713	(191,570)	10,201	0	(128,657)	13,265	(181,220)	(76,965)	(81,683)
UN-UTILIZED DTL CARRIED BACK TO 2017	0	0	0	0	0	-	-		
UN-UTILIZED DTL CARRIED BACK TO 2018	0	0	0	0	0	-	-		
DTL CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	0	0	0	0	0	-	-		
UN-UTILIZED DTL CARRIED FWD FROM PRIOR YRS	0	0	0	0	0	-	-		
UN-UTILIZED DTL CARRIED FORWARD TO FUTURE YEARS	0	(128,657)	0	0	(128,657)	-	(128,657)		
FEDERAL TAX DEPRECIATION:									
DEPRECIATION ON PRE-2016 VINTAGES	(136,877)	46,574	(44,411)	-	(134,714)	(33,029)	79,603		
DEPRECIATION ON 2017 ADDITIONS	(25,789)	(9,081)	(1,394)	-	(36,265)	(9,081)	-		
DEPRECIATION ON 2018 ADDITIONS	(41,396)	(11,697)	(1,355)	-	(54,448)	(11,697)	-		
DEPRECIATION ON 2019 CAPITAL ADDITIONS	(28,309)	(5,435)	(668)	-	(34,412)	(8,747)	3,312		
TOTAL TAX DEPRECIATION	(232,371)	20,360	(47,828)	-	(259,840)	(62,555)	82,914		

Description	Amount
2023 481(a) NGSH - Federal	(935,865)
Federal Tax Rate	21.00%
2023 481(a) NGSH - Federal DTL	**(196,532)**
2023 481(a) NGSH - State	(1,180,078)
State Tax Rate incl. Federal Benefit of State (FBOS)	6.98%
2023 481(a) NGSH - State DTL	**(82,412)**

San Diego Gas & Electric Company
RateMaking Federal Deferred Tax Depreciation

ELECTRIC DISTRIBUTION	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	172,065	158,323	136,877
2017 Additions - Depr	163,516	29,162	25,789
2018 Additions - Depr		22,646	41,396
2019 Additions - Depr			28,309
Total Ratemaking Fed Deferred Depr	335,581	210,131	232,371

GAS	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	42,723	38,854	(46,574)
2017 Additions - Depr	49,887	10,434	9,081
2018 Additions - Depr		6,553	11,697
2019 Additions - Depr			5,435
Total Ratemaking Fed Deferred Depr	92,610	55,841	(20,360)
Total State Tax Depreciation Adj. (Related to Normalized 481a Adj.)			(77,991)

GENERATION	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	45,837	45,233	44,411
2017 Additions - Depr	17,443	1,547	1,394
2018 Additions - Depr		711	1,355
2019 Additions - Depr			668
Total Ratemaking Fed Deferred Depr	63,280	47,491	47,828

SONGS	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	-	-	-
2017 Additions - Depr	-	0	0
2018 Additions - Depr		-	0
2019 Additions - Depr			-
Total Ratemaking Fed Deferred Depr	-	-	-

San Diego Gas & Electric
FULLY-LOADED CAPITAL EXPENDITURES - NGSH Analysis
TOTALS FOR YEARS 2017 - 2019
(in thousands)

Source: CapExPostCostofRemoval_2019

		a	*b*	*a * b*
GD/GT	**Linear/Nonlinear**	**Sum of YTD-19**	**Qualifying % from 481(a) study**	**Qualifying Amount in 2019**
GD	Linear	111,232	76.30%	84,870
GD	Non-Linear	35,603	25.40%	9,043
GT	Linear	6,494	100.00%	6,494
GT	Non-Linear	1,771	40.90%	724
Grand Total		**155,099**		**101,131**

San Diego Gas & Electric Company
Tax Repair Qualified Expenditures
For Period 2017 - 2019

CPS#	Asset ID	Project Title	YTD-17	YTD-18	YTD-19	x BC	Include/Exclude	GD/GT	Linear/Nonlinear
000060.001	60	GENERATION CAPITAL TOOLS & TEST EQPT.	284	294	303	6			
002020.001	130	ELECTRIC METERS & REGULATORS	5,564	5,796	6,667	202			
08729A.001	310	Alternative Energy Systems	2,820	3,139	6,549	8729			
091370.001	130	TL649 Otay-San Ysidro-Border SW Pole Repl	564	1,205	-	9137			
09153A.001	170	TL676 Mission to Mesa Heights Reconductor	1,236	4,647	-	9153			
09271A.001	130	Margarita Substation - New 12kV Circuit 1259	988	-	-	9271			
095460.001	260	Distribution Integrity Mgmt Program	28,862	28,101	31,038	9546	Include	GD	Linear
101350.001	170	Los Coches Substation 138/69kV Rebuild	1,709	-	-	10135			
10144A.001	130	TL691 Avo-Mon Wood to Steel - RAMP	93	229	-	10144			
002030.001	130	DISTRIBUTION SUBSTATION RELIABILITY	2,147	2,214	2,276	203			
10146A.001	130	TL695 Talega Wood to Steel - RAMP	168	1,609	-	10146			
10147A.001	130	TL697 San Luis Rey Wood to Steel - RAMP	134	1,640	-	10147			
10147A.002	130	TL697 San Luis Rey Wood to Steel - RAMP	134	1,640	-	10147			
10149A.001	130	TL6912 Wood to Steel Pole Replacement - RAMP	90	346	-	10149			
102650.001	130	Avian Protection	2,238	2,307	2,372	10265			
11126A.001	130	TL663 Mission To Kearny Reconducto	-	244	-	11126			
111330.001	130	TL664-WOOD TO STEEL	417	-	-	11133			
11144A.001	130	13270 C1162 BD: New 12kV Circuit	-	1,772	-	11144			
112460.001	130	SMART TRANSFORMERS	353	-	-	11246			
112470.001	130	ADVANCED ENERGY STORAGE	-	7,272	14,507	11247			
112490.001	130	INSTALL SCADA ON LINE CAPACITORS - RAMP	396	7,543	7,681	11249			
002040.001	120	ELECTRIC DISTRIBUTION EASEMENTS	2,190	1,912	2,024	204			
112530.001	130	WIRELESS FAULT INDICATORS	465	6,189	6,303	11253			
112560.001	130	C1023 LI New 12kV Circuit & Reconductor C354	3,366	-	-	11256			
112610.001	130	SEWAGE PUMP STATION REBUILDS	2,116	467	1	11261			
112610.002	130	SEWAGE PUMP STATION REBUILDS	-	-	(1)	11261			
112670.001	130	SCADA EXPANSION-DISTRIBUTION - RAMP	-	6,201	6,376	11267			
112670.002	130	SCADA EXPANSION-DISTRIBUTION - RAMP	-	3,642	3,744	11267			
121370.001	130	TL6916-WOOD TO STEEL	-	-	374	12137			
12149A.001	130	TL694 Wood To Steel	-	-	1,105	12149			
122430.001	130	PHASOR MEASUREMENT UNITS (DISTRIBUTION)	2,759	2,845	2,925	12243			
122460.001	130	ADVANCED GROUND FAULT DETECTION - RAMP	439	453	466	12246			
122470.001	130	SMART ISOLATION & RECLOSING	1,856	1,913	1,967	12247			
122490.001	130	RAMP Base - ADVANCED WEATHER STA. INTEGRATION & FOR	285	293	302	12249			
122490.002	130	RAMP Base - ADVANCED WEATHER STA. INTEGRATION & FOR	-	-	1,132	12249			
002050.001	130	ELECTRIC DIST. STREET/HWY RELOCATIONS	7,173	7,395	7,603	205			
122660.001	130	CONDITION BASED MAINTENANCE-SMART GRID	2,116	2,181	2,243	12266			
125510.001	260	Cathodic Protection System Enhancement	2,648	2,290	2,132	12551	Include	GD	Linear
125510.002	260	Cathodic Protection System Enhancement	1,563	1,522	1,521	12551	Include	GD	Linear
125510.003	260	Cathodic Protection System Enhancement	1,378	1,629	1,785	12551	Include	GD	Linear
13130A.001	130	TL674 Loop-in	-	-	-	13130			
132420.001	130	Rebuild Kearny 69/12kV Substation	6,159	9,877	-	13242			
132430.001	130	New Vine 69/12kV Substation	14,976	-	-	13243			
132440.001	152	STREAMVIEW 69/12KV SUB REBUILD-PRE ENG	52	55	57	13244			
132470.001	130	Distribution Circuit Reliability	79,083	81,527	83,822	13247			
132640.001	130	DISTRIBUTED GENERATION INTERCONNECT. PRO	694	453	-	13264			
132640.002	130	DISTRIBUTED GENERATION INTERCONNECT. PRO	-	218	-	13264			
13266A.001	130	AERIAL MARKING FOR SAFETY	163	168	173	13266			
13746A.001	270	Archibus Business Systems Improvements	861	-	-	13746			
13746A.002	270	Archibus Business Systems Improvements	-	1,218	-	13746			
13746A.003	270	Archibus Business Systems Improvements	-	-	679	13746			
002060.001	170	Electric Distribution Tools/Equipment	5,887	1,356	6,290	206			
141400.001	130	TL698 WOOD TO STEEL PROJECT	-	1,075	1,105	14140			
14143A.001	130	POWAY SUBSTATION REBUILD	242	-	-	14143			
142430.001	130	Microgrid Systems for Reliability	2,421	727	-	14243			
142490.001	130	SF6 SWITCH REPLACEMENT	4,803	9,939	10,219	14249			
14259A.001	130	Vandium Flow Battery	738	-	-	14259			
145530.001	260	CNG STATION UPGRADES	-	-	-	14553	Exclude	GD	Non-Linear
14753A.001	311	CP6-2 Customer Call Ctr TI	2,784	-	-	14753			
14758A.001	311	RBDC Server Room #1 CRAC Replacement	1,641	-	-	14758			
14860A.001	100	RAMP - INCREMENTAL T14860 DISTRIBUTED ENERGY RESOUI	-	-	-	14860			
14860A.002	100	RAMP - INCREMENTAL T14860 DISTRIBUTED ENERGY RESOUI	-	-	-	14860			
14860A.003	100	RAMP - INCREMENTAL T14860 DISTRIBUTED ENERGY RESOUI	-	-	-	14860			
002090.001	130	Field Shunt Capacitors	803	828	852	209			
152430.001	130	SUBSTATION SCADA EXPANSION-DISTRIBUTION	749	782	-	15243			
152460.001	130	RANCHO SANTA FE SUB FIRE HARDENING	4,303	4,282	-	15246			
152570.002	130	GOOGLE FIBER PROJECT (ED)	-	7,083	7,283	15257			
15258A.001	130	Mid-Coast Trolley Extension	99	-	-	15258			
15258A.002	130	Mid-Coast Trolley Extension	442	-	-	15258			
15258A.003	130	Mid-Coast Trolley Extension	98	-	-	15258			
15258A.004	130	Mid-Coast Trolley Extension	18	-	-	15258			
15258A.005	130	Mid-Coast Trolley Extension	914	-	-	15258			
15258A.006	130	Mid-Coast Trolley Extension	6,399	-	-	15258			
15258A.007	130	Mid-Coast Trolley Extension	33	-	-	15258			
15258A.008	130	Mid-Coast Trolley Extension	71	-	-	15258			
15258A.009	130	Mid-Coast Trolley Extension	589	-	-	15258			
15258A.010	130	Mid-Coast Trolley Extension	660	-	-	15258			
15258A.011	130	Mid-Coast Trolley Extension	36	-	-	15258			
15258A.012	130	Mid-Coast Trolley Extension	40	-	-	15258			
15258A.013	130	Mid-Coast Trolley Extension	174	-	-	15258			
15258A.014	130	Mid-Coast Trolley Extension	346	-	-	15258			
15258A.015	130	Mid-Coast Trolley Extension	156	-	-	15258			
15258A.016	130	Mid-Coast Trolley Extension	6	-	-	15258			
15258A.017	130	Mid-Coast Trolley Extension	62	30	-	15258			
15258A.018	130	Mid-Coast Trolley Extension	138	66	-	15258			
15258A.019	130	Mid-Coast Trolley Extension	-	4	-	15258			
152590.001	130	FIRE THREAT ZONE ADV PROTECT & SCADA UPG	1,830	1,887	1,940	15259			
15869A.001	270	T15869 SMART GRID ENDPOINT PROTECTION	248	-	-	15869			
16142A.001	130	GRID Modernization	-	573	-	16142			
162430.001	130	Microgrid for Energy Risilience	-	-	-	16243			
162440.001	100	METEOROLOGY-OUTAGE PREDICTION MODELING	2,259	-	-	16244			
16245A.001	100	This project will modernize and operationalize fire behavior modelin	856	-	-	16245			
002100.001	130	CONVERSION FROM OH TO UG RULE 20A	14,958	15,421	15,855	210			
162520.001	130	Electric Integrity Ramp	-	12,276	47,376	16252			
162520.002	130	Electric Integrity Ramp	498	1,541	5,278	16252			

162520.004	130	Electric Integrity Ramp	-	3,282	10,122	16252			
162520.005	130	Electric Integrity Ramp	-	2,070	7,094	16252			
162520.006	130	Electric Integrity Ramp	580	1,796	6,157	16252			
162550.001	130	RTU Modernization	1,485	5,926	5,368	16255			
162550.002	130	RTU Modernization	6,685	6,740	-	16255			
162570.001	130	Vault Restoration	-	1,411	1,451	16257			
16258A.001	130	OIR Worst Circuits	3,424	3,530	3,630	16258			
162590.001	130	NCW: New Bank 32	-	-	5,574	16259			
16260A.001	130	MORRO HILL SUBSTATION REBUILD	16	1,577	5,442	16260			
162670.001	130	C1447 MTO: EXTENSION & OFFLOAD FROM C958	534	-	-	16267			
162680.001	130	C1450, MTO:NEW 12 KV CIRCUIT	-	1,720	-	16268			
002110.001	130	CONVERSION FROM OH-UG RULE 20B 20C	2,039	1,552	1,761	211			
002110.002	130	CONVERSION FROM OH-UG RULE 20B 20C	1,904	1,436	1,616	211			
162690.001	130	JAMACHA NEW BANK & NEW 12KV CIRCUIT	-	626	7,512	16269			
162720.001	130	DOHENY DESALINATION 15MW PROJECT	-	-	531	16272			
16766A.001	170	RAMP - Mission Control Modernization	6,333	14,465	-	16766			
16767A.001	170	RAMP - Mission Control Critical Asset Security Hardening	3,402	92	-	16767			
16768A.001	311	CP East Tenant Improvements	11,755	-	-	16768			
16768A.002	311	CP East Tenant Improvements	-	5,013	-	16768			
16768A.003	311	CP East Tenant Improvements	-	-	5,660	16768			
16770A.002	310	Moreno Admin Bldg Tenant Improvements	629	-	-	16770			
16771A.001	311	RBDC Power Reliability Improvements	3,442	-	-	16771			
16771A.002	311	RBDC Power Reliability Improvements	-	562	2,537	16771			
16771A.003	311	RBDC Power Reliability Improvements	-	1,124	6,918	16771			
16871A.001	310	T16028 SMART METER NETWORK DEVICES	779	-	-	16871			
16871A.002	310	T16028 SMART METER NETWORK DEVICES	-	530	-	16871			
16877A.001	270	RAMP - Incremental Distribution Operations Multifactor Authenticati	369	391	-	16877			
16877A.002	270	RAMP - Incremental Distribution Operations Multifactor Authenticati	291	309	-	16877			
16877B.001	270	RAMP - Incremental Distribution End Point protection	590	261	-	16877			
16877B.002	270	RAMP - Incremental Distribution End Point protection	465	205	-	16877			
16877C.001	270	RAMP - Incremental Distribution RTU Password and Configuration M	-	262	291	16877			
16877C.002	270	RAMP - Incremental Distribution RTU Password and Configuration M	-	205	229	16877			
16877D.001	270	RAMP - Incremental Privilege Access Manager	-	-	-	16877			
16877D.002	270	RAMP - Incremental Privilege Access Manager	-	-	-	16877			
16883A.001	300	RAMP - Incremental EDO network security architecture redesign an	848	918	-	16883			
16883B.001	300	RAMP - Incremental Active Directory Domain Controllers for Distribu	424	459	-	16883			
16883C.001	300	RAMP - Incremental Field area network security	-	921	950	16883			
002130.002	130	CITY OF SAN DIEGO SURCHARGE PROG (20SD)	27,856	29,287	30,709	213			
172420.001	310	TWIN ENGINE HELICOPTER	10,742	-	-	17242			
17244A.001	130	VOLT/VAR OPTIMIZATION TRANSFORMER	-	705	145	17244			
172450.001	130	ITF-INTEGRATED TEST FACILITY	716	1,482	-	17245			
172460.001	130	BORREGO MICROGRID 3.0	286	7,380	-	17246			
172490.001	130	TEE MODERNIZATION PROGRAM	1,300	5,390	8,313	17249			
172500.001	130	Pacific Ave 20B Conversion Phase 2	-	3,141	-	17250			
172510.001	130	Espola Rd 20B Conversion	-	2,993	-	17251			
172520.001	130	SOUTH SANTA FE DR 20B CONVERSION PH2	-	1,425	-	17252			
172530.001	130	GRID ANALYTICS	-	4,656	4,787	17253			
002140.001	130	TRANSFORMERS	28,352	29,926	31,509	214			
17254A.001	130	Accelerated Pole Loading	370	6,465	58,652	17254			
872320.001	130	Pole Replacement And Reinforcement - RAMP	865	892	917	87232			
872320.002	130	Pole Replacement And Reinforcement - RAMP	18,219	18,782	19,310	87232			
932400.001	130	DISTRIBUTION CIRCUIT RELIABILITY CONSTRUCTION - RAMP	3,832	4,219	4,541	93240			
932400.002	130	DISTRIBUTION CIRCUIT RELIABILITY CONSTRUCTION - RAMP	-	-	2,639	93240			
972480.001	130	Distribution System Capacity Improvement	2,372	2,445	2,514	97248			
992820.001	130	REPLACE OBSOLETE SUBSTATION EQUIPMENT - RAMP	1,566	11,491	21,970	99282			
M04120.001	220	MP PL REPLACE/EXTERNAL DRIVEN	2,019	2,088	1,717	412	Include	GT	Linear
M04150.001	220	MP COMP STA ADD/RPL / EXTERNAL DRIVEN	2,082	2,153	1,771	415	Include	GT	Non-Linear
000080.001	60	MIRAMAR PLANT OPERATIONAL ENHANCEMENTS	2,663	2,756	2,844	8			
002150.001	130	OH RESIDENTIAL NB	602	629	656	215			
002150.002	130	OH RESIDENTIAL NB	286	294	304	215			
002160.001	130	OH NON-RESIDENTIAL NB	732	763	791	216			
002160.002	130	OH NON-RESIDENTIAL NB	154	160	166	216			
002170.001	130	UG RESIDENTIAL NB	8,761	9,479	9,887	217			
002170.002	130	UG RESIDENTIAL NB	3,520	3,260	3,330	217			
002180.001	130	UG NON-RESIDENTIAL NB	4,246	4,422	4,591	218			
002180.002	130	UG NON-RESIDENTIAL NB	1,632	1,696	1,760	218			
002190.001	130	NEW BUSINESS INFRASTRUCTURE	8,318	8,693	9,031	219			
002190.002	130	NEW BUSINESS INFRASTRUCTURE	2,881	2,959	3,062	219			
002240.001	130	NEW SERVICE INSTALLATIONS	6,934	7,148	7,403	224			
002240.002	130	NEW SERVICE INSTALLATIONS	41	120	143	224			
002250.001	130	CUSTOMER REQUESTED UPGRADES AND SERVICES	10,046	10,526	10,996	225			
002250.002	130	CUSTOMER REQUESTED UPGRADES AND SERVICES	7,706	7,944	8,165	225			
002260.001	130	MANAGEMENT OF OH DIST. SERVICE	8,675	8,943	9,195	226			
002270.001	130	MANAGEMENT OF UG DIST. SERVICE	4,781	4,929	5,067	227			
002280.001	130	Reactive Small Capital Projects	2,506	2,584	2,656	228			
000090.001	60	PALOMAR PLANT OPERATIONAL ENHANCEMENTS	5,524	5,715	5,899	9			
002290.001	130	RAMP Base - CORRECTIVE MAINTENANCE PROGRAM (CMP)	14,786	15,243	15,672	229			
002300.001	130	REPLACEMENT OF UNDERGROUND CABLES - RAMP	16,151	22,233	22,434	230			
002300.002	110	REPLACEMENT OF UNDERGROUND CABLES - RAMP	-	11,378	112	230			
002350.001	130	TRANSFORMER & METER INSTALLATIONS	4,023	4,186	4,345	235			
002350.002	130	TRANSFORMER & METER INSTALLATIONS	38	41	42	235			
002360.001	130	CAPITAL RESTORATION OF SERVICE	14,826	15,750	16,686	236			
002890.001	130	CMP UG Switch Replacement & Manhole Repair	7,443	7,673	7,889	289			
004010.001	220	GT PL NEW ADD-PRE 2004	2,731	2,825	2,323	401	Exclude	GT	#N/A
004140.001	220	GT PL RELOC-FRAN/PRV ROW/EXTERNAL DRIVEN	3	3	2	414	Include	GT	Linear
004160.001	220	GT CATHODIC PROTECTION/EXTERNAL DRIVEN	247	255	210	416	Include	GT	Linear
004170.001	210	Gas Transmission - Land Rights	121	126	132	417	Exclude	GT	#N/A
000100.001	30	DESERT STAR ENERGY CTR OPER. ENHANCE.	4,891	5,086	5,253	10			
004180.001	220	M&R Stations	650	673	553	418	Exclude	GT	Non-Linear
004190.001	220	Auxiliary Equipment BC 419	24	25	21	419	Exclude	GT	Non-Linear
004360.001	220	GT CAPITAL TOOLS	72	75	62	436	Exclude	GT	Non-Linear
004390.001	220	Auxiliary Equipment - BC 439	13	14	11	439	Exclude	GT	#N/A
005000.001	260	New Business	7,620	9,580	9,091	500	Exclude	GD	Linear
005000.002	260	New Business	1,456	1,826	1,734	500	Exclude	GD	Linear
005000.003	260	New Business	64	63	63	500	Exclude	GD	Linear
005010.001	260	Systems Minor Additions, Relocations and Retirements	3,563	3,469	3,467	501	Include	GD	Linear
005010.002	260	Systems Minor Additions, Relocations and Retirements	1,401	1,364	1,363	501	Include	GD	Linear
005010.003	260	Systems Minor Additions, Relocations and Retirements	321	313	313	501	Include	GD	Linear
005010.004	260	Systems Minor Additions, Relocations and Retirements	26	25	25	501	Include	GD	Linear

005020.001	260	Meter and Regulator Materials	10,102	10,379	10,116	502	Exclude	GD	Non-Linear
005030.001	260	Pressure Betterment	2,420	2,356	2,354	503	Exclude	GD	Linear
005040.001	250	Distribution Easements	41	43	44	504	Exclude	GD	Non-Linear
005050.001	260	Pipe Relocations - Franchise and Freeway	9,514	9,263	9,257	505	Include	GD	Linear
000110.001	60	CUYAMACA PEAK ENERGY PLANT OPER ENHANCE	468	484	499	11			
00011A.001	60	RAMP - Incremental Black Start - South Grid - CPEP	310	861	-	11			
00011B.001	60	Otay Mesa Energy Center - Ongoing Capital	-	-	-	11			
00011C.001	60	Otay Mesa Energy Center - Acquisition	-	-	-	11			
005060.001	260	Tools and Equipment	2,118	2,370	2,631	506	Exclude	GD	Non-Linear
005060.002	260	Tools and Equipment	428	417	417	506	Exclude	GD	Non-Linear
005060.003	260	Tools and Equipment	621	297	35	506	Exclude	GD	Non-Linear
005070.001	260	Code Compliance	3,639	1,597	1,631	507	Exclude	GD	Non-Linear
005080.001	260	Replacements of Mains & Services	1,490	1,041	571	508	Include	GD	Linear
005080.002	260	Replacements of Mains & Services	2,714	7,627	10,257	508	Include	GD	Linear
005080.003	260	Replacements of Mains & Services	-	10,264	10,257	508	Include	GD	Linear
005080.004	260	Replacements of Mains & Services	19	18	18	508	Include	GD	Linear
005080.005	260	Replacements of Mains & Services	1,427	1,390	1,389	508	Include	GD	Linear
005080.006	260	Replacements of Mains & Services	66	64	64	508	Include	GD	Linear
005080.007	260	Replacements of Mains & Services	2,855	2,780	2,778	508	Include	GD	Linear
005080.008	260	Replacements of Mains & Services	(51)	360	829	508	Include	GD	Linear
005090.001	260	Cathodic Protection	2,191	2,420	2,703	509	Include	GD	Linear
005100.001	260	Regulator Station Improvements and Other	1,088	1,059	1,058	510	Include	GD	Non-Linear
005100.002	260	Regulator Station Improvements and Other	1,322	9,662	10,941	510	Include	GD	Non-Linear
005100.003	260	Regulator Station Improvements and Other	-	12,891	12,883	510	Include	GD	Non-Linear
005100.004	260	Regulator Station Improvements and Other	-	-	10,721	510	Include	GD	Non-Linear
005100.005	260	Regulator Station Improvements and Other	-	4,892	-	510	Include	GD	Non-Linear
00700A.001	290	Land Blanket	314	327	339	700			
00701A.001	310	Structures & Improvement Blanket	1,646	4,568	3,787	701			
00701A.003	310	Structures & Improvement Blanket	-	-	1,153	701			
00701A.004	310	Structures & Improvement Blanket	433	675	577	701			
00703A.001	310	RAMP - Environmental/Safety Blanket	490	1,644	2,455	703			
00703A.002	310	RAMP - Environmental/Safety Blanket	487	-	-	703			
00705A.001	310	Misc. Equipment Blanket	2,101	3,876	2,363	705			
00707A.001	310	RAMP - Security Blanket	1,891	3,794	4,631	707			
001000.001	130	ELEC TRANS LINE RELIABILITY PROJECTS	1,369	1,411	1,451	100			
00708A.001	310	Infrastructure/Reliability Blanket	1,676	1,502	3,780	708			
00708A.003	310	Infrastructure/Reliability Blanket	-	-	2,306	708			
00709A.001	310	Remodel/Relocate/Reconfig Blanket	1,354	2,543	3,282	709			
00709A.002	311	Remodel/Relocate/Reconfig Blanket	3,030	-	-	709			
00709A.003	311	Remodel/Relocate/Reconfig Blanket	-	-	18,299	709			
00709A.004	311	Remodel/Relocate/Reconfig Blanket	-	-	3,233	709			
00709A.005	310	Remodel/Relocate/Reconfig Blanket	541	562	-	709			
00709A.006	310	Remodel/Relocate/Reconfig Blanket	-	-	1,383	709			
00709A.007	310	Remodel/Relocate/Reconfig Blanket	-	-	1,441	709			
00709A.008	311	Remodel/Relocate/Reconfig Blanket	-	11,377	-	709			
00709A.009	310	Remodel/Relocate/Reconfig Blanket	1,096	-	-	709			
00710A.001	310	Business Unit Expansion Blanket	1,480	1,236	8,818	710			
00710A.002	310	Business Unit Expansion Blanket	9,200	15,554	-	710			
00710A.003	310	Business Unit Expansion Blanket	-	1,124	3,459	710			
00710A.004	310	Business Unit Expansion Blanket	-	-	-	710			
00710A.006	310	Business Unit Expansion Blanket	-	-	-	710			
00710A.007	310	Business Unit Expansion Blanket	-	-	-	710			
00810A.001	270	T15061 POWERPLAN S REIMBURSABLES & REFUNDS (CAC)	227	-	-	810			
00811B.001	270	T19006 2017 Residential TOU Default Pilot Program	4,363	-	-	811			
00811B.002	270	T19006 2017 Residential TOU Default Pilot Program	4,554	-	-	811			
00811B.003	300	T19006 2017 Residential TOU Default Pilot Program	714	-	-	811			
00811B.004	270	T19006 2017 Residential TOU Default Pilot Program	-	18,787	-	811			
00811B.005	270	T19006 2017 Residential TOU Default Pilot Program	-	-	1,165	811			
00811D.001	270	T19007 CPUC GRC Ph2 SDGE	6,641	-	-	811			
00811D.002	270	T19007 CPUC GRC Ph2 SDGE	-	4,304	-	811			
00811E.001	300	T16042 FIELD PARTS REPLACEMENT	647	-	-	811			
00811F.001	270	T16039 BILL REDESIGN PHASE 2	-	-	824	811			
00811F.002	270	T16039 BILL REDESIGN PHASE 2	-	1,481	-	811			
00811F.003	270	T16039 BILL REDESIGN PHASE 2	1,264	-	-	811			
00811H.001	270	T16033 POWER YOUR DRIVE/ENTERPRISE FUNCTIONALITY	1,723	-	-	811			
00811I.001	270	T16027 MY ACCOUNT RELIABILITY AND SIR BUNDLED W	713	-	-	811			
00811I.002	270	T16027 MY ACCOUNT RELIABILITY AND SIR BUNDLED W	-	207	-	811			
00811J.001	270	T15076 RESIDENTIAL RATE REFORM (RROIR/RDW)	947	-	-	811			
00811K.001	270	T14038 DASR SYSTEM UPGRADE	402	-	-	811			
00811L.001	270	T16036 CUSTOMER AUTHORIZATION	1,366	-	-	811			
00811M.001	270	T16037 RATE REFORM TOU	753	-	-	811			
00811N.001	270	T16038 AB802 BENCHMARKING	1,046	-	-	811			
00813A.001	300	RAMP - INCREMENTAL T16045 CPD ENHANCEMENTS PHASE 3	142	-	-	813			
00813A.002	270	RAMP - INCREMENTAL T16045 CPD ENHANCEMENTS PHASE 3	8,886	-	-	813			
00813A.003	270	RAMP - INCREMENTAL T16045 CPD ENHANCEMENTS PHASE 3	-	1,073	-	813			
00813B.001	270	RAMP - INCREMENTAL T16035 CMP SAP ENHANCEMENT	1,165	-	-	813			
00813C.001	270	T16029 DIIS PHASE 4	402	-	-	813			
00813D.001	270	T19015 E&FP 2017 CAISO Mandates	1,071	-	-	813			
00813D.002	270	T19015 E&FP 2017 CAISO Mandates	-	515	-	813			
00813E.001	270	T16026 E&FP 2016 CAISO MANDATES	548	-	-	813			
00813F.001	270	RAMP - INCREMENTAL T19011 Patrol Inspect Auto Corrective Mai	735	-	-	813			
00813G.001	270	T13004 TRANS & SUBSTN INTEGRATION (TSPI)	573	-	-	813			
00813H.001	270	T15086 POWERPLANS REG MGMT SOL FOR FERC TRANS R	1,332	-	-	813			
00813I.001	270	T15073 SDGE GOPA Phase 3	125	-	-	813			
00814A.001	270	T15060 METER DATA SETTLEMENT & PRICING (MDSP)	517	-	-	814			
00815A.001	270	RAMP - Incremental Network Anomaly Detection - Ph3	125	-	-	815			
00815B.001	270	RAMP - Incremental Smart Grid Substation Gateway Security	273	391	453	815			
00815B.002	270	RAMP - Incremental Smart Grid Substation Gateway Security	943	1,218	1,455	815			
00815C.001	270	RAMP - Incremental Compliance Records Management	273	-	-	815			
00815C.002	270	RAMP - Incremental Compliance Records Management	724	-	-	815			
00815D.001	270	RAMP - Incremental Critical Infrastructure Protection	389	486	628	815			
00815D.002	270	RAMP - Incremental Critical Infrastructure Protection	1,236	1,740	2,430	815			
00818A.001	300	T16030 SDGE PRIVATE NETWORK REFRESH PHASE 2	940	-	-	818			
00827A.001	310	T15082 SDGE TRANSM COMM RELIABILITY IMPROVEMENT	11,090	-	-	827			
00827B.001	310	T15080 SCADA RADIO REPLACEMENT & EXPANSION	1,999	-	-	827			
00827C.001	310	T14048 SDGE OUT OF BAND MGMT	400	-	-	827			
001020.001	130	ELEC TRANS LINE RELOCATION PROJECTS	53	55	57	102			
00829A.001	300	T16050 SDGE ENHANCED MOBILE COMMAND TRAILER	104	-	-	829			
00829B.001	310	T16055 EMERGENCY FIELD COMMUNICATION SERVICES	1,366	-	-	829			

00831A.001	270	RAMP - INCREMENTAL T19003 DRMS (Demand Response Manag	-	739	-	831			
00831A.002	270	RAMP - INCREMENTAL T19003 DRMS (Demand Response Manag	-	-	866	831			
00831B.001	270	T19004 Gas Customer Choice Automation (GCCA)	-	1,469	-	831			
00831B.002	270	T19004 Gas Customer Choice Automation (GCCA)	-	-	418	831			
00831C.001	270	T16052 EBPP TECH REFRESH	-	2,417	-	831			
00831C.002	270	T16052 EBPP TECH REFRESH	-	-	1,381	831			
00831D.001	270	T16047 CENTRALIZED CALCULATION ENGINE PH3 (CCE PH3)	2,093	-	-	831			
00831F.001	270	T16025 IDS BILLING ENHANCEMENT	411	-	-	831			
00831G.001	270	T16020 NET ENERGY METERING (NEM 2.0)	636	-	-	831			
00831H.001	270	RAMP - INCREMENTAL T15831 DEMAND RESPONSE MANAGEM	589	-	-	831			
00831I.001	300	T15064 SMART METER SYSTEMS UPGRADE	-	-	589	831			
00831I.002	300	T15064 SMART METER SYSTEMS UPGRADE	-	571	-	831			
00831I.003	300	T15064 SMART METER SYSTEMS UPGRADE	3,669	-	-	831			
00831K.001	270	T19038 Off But Registering (OBR) Enhancement Project	-	675	-	831			
00831L.001	300	T19037 Remote Meter Configuration (RMC) Rebuild	-	600	-	831			
00831M.001	270	RAMP - INCREMENTAL T19036 Enhanced Network Analytics	-	1,884	-	831			
00831M.002	270	RAMP - INCREMENTAL T19036 Enhanced Network Analytics	-	2,135	-	831			
00831M.003	300	RAMP - INCREMENTAL T19036 Enhanced Network Analytics	-	595	-	831			
00831M.004	270	RAMP - INCREMENTAL T19036 Enhanced Network Analytics	-	-	3,597	831			
00831M.005	270	RAMP - INCREMENTAL T19036 Enhanced Network Analytics	-	-	1,792	831			
00831P.001	270	T19047 Smart Meter Network Modernization	-	5,880	-	831			
00831P.002	270	T19047 Smart Meter Network Modernization	-	-	9,704	831			
00831P.003	270	T19047 Smart Meter Network Modernization	-	-	4,056	831			
00832A.001	300	T19001 Branch Office Kiosk Replacement	165	-	-	832			
00832A.002	300	T19001 Branch Office Kiosk Replacement	-	1,137	-	832			
00832B.001	300	T16034 SMART METER NETWORK ENHANCEMENT	2,285	-	-	832			
00832B.002	300	T16034 SMART METER NETWORK ENHANCEMENT	499	-	-	832			
00833A.001	270	T16046 E&FP ALLEGRO: TECHNOLOGY CHANGE IN CURRE	1,285	-	-	833			
00833B.001	270	RAMP - INCREMENTAL T16040 SORT EXTENSION	59	-	-	833			
00833B.002	270	RAMP - INCREMENTAL T16040 SORT EXTENSION	1,832	-	-	833			
00833C.001	270	T16021 Advanced Distribution Mgmt System Phase 3	1,255	-	-	833			
00833C.002	270	T16021 Advanced Distribution Mgmt System Phase 3	-	161	-	833			
00833D.001	270	RAMP - INCREMENTAL T19016 Modernizing Outage Reporting (M	1,423	-	-	833			
00833D.002	270	RAMP - INCREMENTAL T19016 Modernizing Outage Reporting (M	-	2,043	-	833			
00833D.003	270	RAMP - INCREMENTAL T19016 Modernizing Outage Reporting (M	-	-	459	833			
00833E.001	270	T19017 SDG&E Data Warehouse and Hadoop Platform Upgrade	1,134	-	-	833			
00833E.002	270	T19017 SDG&E Data Warehouse and Hadoop Platform Upgrade	-	1,474	-	833			
00833E.003	270	T19017 SDG&E Data Warehouse and Hadoop Platform Upgrade	80	-	-	833			
00833E.004	270	T19017 SDG&E Data Warehouse and Hadoop Platform Upgrade	-	139	-	833			
00833F.001	270	RAMP - INCREMENTAL T15067 POWERWORKZ UPGRADE	-	-	1,254	833			
00833F.002	270	RAMP - INCREMENTAL T15067 POWERWORKZ UPGRADE	-	865	-	833			
00833F.003	270	RAMP - INCREMENTAL T15067 POWERWORKZ UPGRADE	1,407	-	-	833			
00833G.001	270	T19041 Electronic Bill Presentment & Payment (EBPP) for Sundry E	-	877	-	833			
00833G.002	270	T19041 Electronic Bill Presentment & Payment (EBPP) for Sundry E	-	1,045	-	833			
00833I.001	270	RAMP - INCREMENTAL T19022 Electric GIS 2017 Enhancements	-	3,087	-	833			
00833J.001	270	RAMP - INCREMENTAL T19023 CPD Enhancement Phase 4	-	-	-	833			
00833J.002	270	RAMP - INCREMENTAL T19023 CPD Enhancement Phase 4	-	-	-	833			
00833K.001	270	RAMP - INCREMENTAL T19024 Electric GIS 2018 Enhancements	-	-	-	833			
00833L.001	270	T19020 SDGE Fleet M5 Upgrade Phase I	2,468	-	-	833			
00833L.002	270	T19020 SDGE Fleet M5 Upgrade Phase I	-	1,965	-	833			
00833L.003	270	T19020 SDGE Fleet M5 Upgrade Phase I	-	-	2,495	833			
00833M.001	270	T17003 FoF - ET & Substation Project Lifecycle	3,488	-	-	833			
00833M.002	270	T17003 FoF - ET & Substation Project Lifecycle	-	5,973	-	833			
00833M.003	270	T17003 FoF - ET & Substation Project Lifecycle	-	-	5,508	833			
00834D.001	300	T19010 2018/2019 SDGE MDT Technology Obsolescence	-	1,508	-	834			
00834D.002	300	T19010 2018/2019 SDGE MDT Technology Obsolescence	-	-	1,518	834			
00834E.002	310	T19012 LTE Communications Network	-	25,531	-	834			
00834E.003	310	T19012 LTE Communications Network	-	-	57,509	834			
00834F.001	300	T16024 2016/2017 SDGE MDT TECHNOLOGY OBSOLESCEN	-	190	-	834			
00834F.002	300	T16024 2016/2017 SDGE MDT TECHNOLOGY OBSOLESCEN	1,115	-	-	834			
00834G.001	310	T19013 Downtown SCADA Communications Infrastructure Moderni	1,300	-	-	834			
00834G.002	310	T19013 Downtown SCADA Communications Infrastructure Moderni	-	4,177	-	834			
00834G.003	310	T19013 Downtown SCADA Communications Infrastructure Moderni	-	-	6,509	834			
00834H.001	300	T15088 SDGE ENTERPRISE DESKTOP REFRESH	3,217	-	-	834			
00834I.001	310	T19014 SDGE FAN Voice and Dispatch	10,376	-	-	834			
00834I.002	310	T19014 SDGE FAN Voice and Dispatch	-	10,949	-	834			
00834I.003	310	T19014 SDGE FAN Voice and Dispatch	-	-	13,694	834			
00834J.001	300	T19018 SQL Server 2016 Enterprise Environment	1,450	-	-	834			
00834K.002	301	T19019 2017 SDGE Mainframe Capacity Hardware Upgrade	-	2,703	-	834			
00834K.003	301	T19019 2017 SDGE Mainframe Capacity Hardware Upgrade	-	-	5,613	834			
00834M.001	310	T19025 SDGE Private Network Expansion and Refresh (Phase 3)	4,554	-	-	834			
00834N.001	310	T19026 SDGE Private Network Expansion and Refresh (Phase 4)	-	4,098	-	834			
00834O.001	310	T19027 Transmission Communications Reliability Enhancement - P	7,271	-	-	834			
00834O.002	310	T19027 Transmission Communications Reliability Enhancement - P	-	14,178	-	834			
00834O.003	310	T19027 Transmission Communications Reliability Enhancement - P	-	-	16,741	834			
00834P.001	300	T19028 NOC Modernization	4,678	-	-	834			
00834Q.001	300	T19009 SDGE Self Support Small Cap 2017 - 2019 (Routine)	549	755	779	834			
00834R.001	300	T19021 SDGE Fleet Fuel Management Phase II	-	3,434	-	834			
00834R.002	300	T19021 SDGE Fleet Fuel Management Phase II	-	-	7,091	834			
00834S.001	270	T16043 ADVANCED ANALYTICS FOUNDATION	437	-	-	834			
00834T.001	300	T16053 WAN LIFE CYCLE EXTENSION 2016	341	-	-	834			
00834U.001	310	T19044 SDGE Private Network Expansion & Refresh (Phase 5)	-	-	4,457	834			
00834V.001	301	T16051 SDGE MAINFRAME CAPACITY UPGRADE AND HW TECI	27	-	-	834			
	0	0	0	-	-	-	0		
	0	0	0	-	-	-	0		
	0	0	0	-	-	-	0		
	0	0	0	-	-	-	0		
	0	0	0	-	-	-	0		
	0	0	0	-	-	-	0		
	0	0	0	-	-	-	0		
	0	0	0	-	-	-	0		
	0	0	0	-	-	-	0		
	0	0	0	-	-	-	0		
001030.001	152	TRANSMISSION SUBSTATION RELIABILITY	103	108	113	103			
	0	0	0	-	-	-	0		
	0	0	0	-	-	-	0		
	0	0	0	-	-	-	0		
012690.001	130	Rebuild Pt Loma Substation	9,585	707	-	1269			
022580.001	130	Salt Creek Substation & New Circuits	4,566	-	-	2258			
034680.001	220	PIPELINE INTEGRITY FOR GAS TRANSMISSION	5,361	5,545	4,564	3468	Include	GT	Linear

03849A.001	300	T19031 FoF - IVR Project		716	-	-	3849			
03849B.001	270	T19030 FoF - KANA Enhancements and Online Training		967	-	-	3849			
03849B.002	270	T19030 FoF - KANA Enhancements and Online Training		582	-	-	3849			
03849C.001	270	T19029 FoF - Propensity to Pay		1,743	-	-	3849			
03851A.001	270	T19035 FoF - Business Process Management (BPM) Automation		1,348	-	-	3851			
03851A.002	270	T19035 FoF - Business Process Management (BPM) Automation		1,224	-	-	3851			
03851C.001	270	RAMP - INCREMENTAL T19033 FoF - Engineering Project Lifecycl		-	-	-	3851			
03851C.002	270	RAMP - INCREMENTAL T19033 FoF - Engineering Project Lifecycl		-	-	-	3851			
03851C.003	270	RAMP - INCREMENTAL T19033 FoF - Engineering Project Lifecycl		-	-	-	3851			
03851E.001	270	RAMP - INCREMENTAL T19002 FoF - TSPI Phase 3		-	-	-	3851			
03851E.002	270	RAMP - INCREMENTAL T19002 FoF - TSPI Phase 3		-	-	-	3851			
03851E.003	270	RAMP - INCREMENTAL T19002 FoF - TSPI Phase 3		-	-	-	3851			
03852A.001	300	T19032 FoF - Unmanned Aerial System (UAS) Analytics		1,496	-	-	3852			
03852A.002	300	T19032 FoF - Unmanned Aerial System (UAS) Analytics		-	2,002	-	3852			
052530.001	130	Ocean Ranch 69/12KV Substation		233	5,445	21,119	5253			
001050.001	130	ELECTRIC TRANS. STREET/HWY RELOCATIONS		211	217	223	105			
061290.001	130	ORANGE COUNTY LONG RANGE PLAN		1,276	10,787	6,303	6129			
062470.001	130	Replacement Of Live Front Equipment		938	967	994	6247			
062540.001	130	EMERGENCY TRANSFORMER & SWITCHGEAR		68	1,411	73	6254			
062600.001	130	REMOVE 4KV SUBS. FROM SERVICE - RAMP		-	4,288	4,407	6260			
062600.002	130	REMOVE 4KV SUBS. FROM SERVICE - RAMP		-	1,071	1,103	6260			
071440.001	130	FIBER OPTIC FOR RELAY PROTECT & TELECOM		535	552	567	7144			
072450.001	130	Telegraph Canyon- 138/12kV Bank & C1226		2,424	-	-	7245			
080300.001	60	SOLAR PHOTOVOLTAIC INITIATIVE		1,026	-	-	8030			
081650.001	130	Cleveland National Forest Power Line Replacement Projects - RAM		1,682	-	-	8165			
081650.002	130	Cleveland National Forest Power Line Replacement Projects - RAM		1,154	2,956	-	8165			
081650.004	130	Cleveland National Forest Power Line Replacement Projects - RAM		2,653	10,623	-	8165			
081650.005	130	Cleveland National Forest Power Line Replacement Projects - RAM		4,179	4,778	-	8165			
081650.006	130	Cleveland National Forest Power Line Replacement Projects - RAM		2,580	-	-	8165			
081650.007	130	Cleveland National Forest Power Line Replacement Projects - RAM		2,382	-	-	8165			
081650.009	130	Cleveland National Forest Power Line Replacement Projects - RAM		2,243	3,361	17,468	8165			
081650.010	130	Cleveland National Forest Power Line Replacement Projects - RAM		1,014	361	12,293	8165			
081650.011	130	Cleveland National Forest Power Line Replacement Projects - RAM		5,234	6,060	-	8165			
081650.013	130	Cleveland National Forest Power Line Replacement Projects - RAM		8,391	11,951	-	8165			
081650.014	130	Cleveland National Forest Power Line Replacement Projects - RAM		1,716	13,555	26,896	8165			
081650.015	130	Cleveland National Forest Power Line Replacement Projects - RAM		2,570	1,678	1,422	8165			
082530.001	130	Substation 12kV Capacitor Upgrades		1,263	1,302	1,339	8253			
08260A.001	130	The project requires trenching and installing conduit as well as 1000		2,518	-	-	8260			
14137.001	130	TL6975 Escondido - S		30	30	2,756	14137			
10143.001	130	TL690E Wood to Steel Pole Replacement		312	138	142	10143			
10145.001	130	TL692 Horno Pulgas Wood to Steel		104	107	2,205	10145			
16261.001	130	San Mateo Substation Rebuild		16	82	1,584	16261			
09132.001	130	TL6926 Rincon-Valley CTR SW Pole Replace		104	107	1,544	9132			
081650.016	130	CNF-6923		79	158	601	8165			
081650.017	130	CNF-79A (UG)		234	-	1	8165			
081650.018	130	CNF-C440		12,822	33,815	49,420	8165			
M04350.001	220	Moreno Compressor Upgrade		6,609	7,793	94,816	435	Exclude	GT	Non-Linear
081650.003	130	CNF-626RFS		-	-	-	8165			
00703A.003	311	Environmental/Safety Blanket		-	-	-	703			
00705A.002	311	Environmental/Safety Blanket		-	-	-	705			
00707A.002	311	Environmental/Safety Blanket		-	-	-	707			
16769A.001	310	Beach Cities Locker Room Improvements		-	-	-	16769			
0	0		0	-	-	-	0			
095460.002	260	Distribution Integrity Mgmt Program		-	-	31,465	9546	Include	GD	Linear
0	0		0	-	-	-	0			
0	0		0	-	-	-	0			
0	0		0	-	-	-	0		

70	Electric Trans. Assigned to Gen.	-	-	-
80	Electric Distr. Assigned to Gen.	-	-	-
90	Nuclear Generation	-	-	-
100	Electric Distribution Software & Franchises	3,115	-	-
110	Electric Distribution Land	-	11,378	112
120	Electric Distribution Easements	2,190	1,912	2,024
130	Electric Distribution Other	482,590	634,149	782,445
		487,895	647,438	784,581
140	Electric Generation Assigned to Electric Distribution	-	-	-
150	Electric Transmission Land Assigned to Electric Distribution	-	-	-
151	Electric Transmission Easement Assigned to Electric Distribution	-	-	-
152	Electric Transmission Other Assigned to Electric Distribution	156	163	169
		156	163	169
160	Electric General Land & Non Depreciables	-	-	-
170	Electric General Other	18,567	20,561	6,290
		18,567	20,561	6,290
180	Gas Storage Land	-	-	-
190	Gas Storage Other	-	-	-
		-	-	-
200	Gas Transmission Land	-	-	-
210	Gas Transmission Easements	121	126	132
220	Gas Tranmission Other	19,811	21,449	106,051
		19,933	21,575	106,182
230	Gas Distribution Software & Franchises	-	-	-
240	Gas Distribution & General Land	-	-	-
250	Gas Distribution & General Easements	41	43	44
260	Gas Distribution & General Other	90,864	131,329	174,904
		90,905	131,372	174,948
270	Common Software 5 Year	70,598	65,884	39,683
280	Common Software 15 Year	-	-	-
290	Common Land & Non-Depreciable Easements	314	327	339
300	Common IT Hardware	24,029	15,793	16,540
310	Common Other	98,373	117,758	181,541
		193,314	199,761	238,103
	TOTAL	825,935	1,036,065	1,325,073
171	Shared Electric Communications	-	-	-
261	Shared Gas Communications	-	-	-
271	Shared Common Software 5 Year	-	-	-
291	Shared Common Land	-	-	-
301	Shared Common IT Hardware	27	2,703	5,613
311	Shared Common Structures & Improvements	22,653	18,077	36,647
312	Shared Common Furniture & Equipment	-	-	-
313	Shared Common Communications	-	-	-
		22,681	20,779	42,260
		521,783	683,357	805,839
		110,838	152,947	281,131
		193,314	199,761	238,103
		825,935	1,036,065	1,325,073
		-	-	-

Sempra Energy
SDG&E 2023 NGSH Accounting Method Change
Budget Code Classification

Functional Area	Budget Code	Budget Code Description	Include / Exclude	Linear / Non-Linear
GT	11469	PSEP GAS TRANSMISSION	Include	Linear
GT	15471	PIPELINE SAFETY & RELIABILITY PROJECT	Include	Linear
GT	20476	MORENO MODERNIZATION PROJECT	Include	Non-Linear
GT	22480	GT PL REPLACE/EXTERNAL DRIVEN	Include	Linear
GT	22480	GT COLLECTABLE	Include	Linear
GT	3468	PIPELINE INTEGRITY FOR GAS TRANSMISSION	Include	Linear
GT	3468	PIPELINE INTEGRITY FOR GAS TRANSMI	Include	Linear
GT	411	Gas Trans. Pipeline New Additions/Externally Driven	Exclude	Linear
GT	412	GAS TRANS. PIPELINE REPLACEMENTS/EXTERNALLY DRIVEN	Include	Linear
GT	412	GT PL REPLACE/EXTERNAL DRIVEN	Include	Linear
GT	415	GAS TRANS. COMP. STA. ADDITIONS/REPLACEMENTS/EXTERNAL	Include	Non-Linear
GT	415	GT COMP STA ADD/RPL / EXTERNAL DRIVEN	Include	Non-Linear
GT	416	GT CATHODIC PROTECTION/EXTERNAL DRIVEN	Include	Linear
GT	416	GAS TRANS. CATHODIC PROTECTION/EXTERNALLY DRIVEN	Include	Linear
GT	418	GT M&R STA ADD/RPL / EXTERNAL DRIVEN	Include	Non-Linear
GT	418	GAS TRANS. M&R STATION ADDITIONS/REPLACEMENTS/EXTERNAL	Include	Non-Linear
GT	418	GT M&R STA ADD/RPL / EXTERNAL DRIV	Include	Non-Linear
GT	419	GAS TRANS. AUXILIARY EQUIPMENT & INFRASTRUCTURE/EXTERNAL	Exclude	Non-Linear
GT	419	GT AUX. EQPT & INFRASTRUCTURE-EXTERNAL	Exclude	Non-Linear
GT	435	Gas Trans. Comp. Sta. Adds/Replacements/Quality/Econ.	Include	Non-Linear
GT	435	GT COMP STA ADD/RPL /QUALITY-ECON DRIVEN	Include	Non-Linear
GT	436	GAS TRANS. & STORAGE CAPITAL TOOLS/QUALITY/ECONOMIC DRIVEN	Exclude	Non-Linear
GT	436	GT CAPITAL TOOLS / QUALITY-ECON DRIVEN	Exclude	Non-Linear
GT	438	GAS TRANS. M&R STA. ADDS/REPLACEMENTS/QUALITY/ECONOMIC	Include	Non-Linear
GT	438	GT M&R STA. ADDS/REPLACE-QUALITY/ECONOM	Include	Non-Linear
GD	11547	SKILLS CITY-GAS	Exclude	Non-Linear
GD	11548	PSEP GAS DISTRIBUTION	Include	Linear
GD	12551	CATHODIC PROTECTION SYSTEM ENHANCEMENTS	Include	Linear
GD	12551	CATHODIC PROTECTION	Include	Linear
GD	13575	MASTER-METER MAN HOME PARK TRANSFE	Exclude	Non-Linear
GD	14553	CNG STATION UPGRADES	Exclude	Non-Linear
GD	15557	MID-COAST CORRIDOR	Include	Linear
GD	18559	PURE WATER - GAS DISTRIBUTION	Exclude	Non-Linear
GD	18560	MM-MHP UTILITY UPGRADE PROGRAM - GAS	Exclude	Non-Linear
GD	18562	LAP INITIATIVES	Include	Linear
GD	18562	LAP TOOLS, SHOP & GARAGE EQUIPMENT	Include	Linear
GD	19563	LAP INITIATIVES	Include	Linear
GD	19563	DAISY CHAIN RISER ISOLATION AND REMOVAL	Include	Linear
GD	19564	RAMP-RISK ID16 -EARLY VINTAGE STEEL REPL	Include	Linear
GD	19564	MAINS & SERV REPL	Include	Linear
GD	19565	RAMP-RISKID16 -EARLY VINTAGE MAIN REMOVA	Include	Linear
GD	19566	RAMP-RISK ID16-DRESSER MECHANICAL COUPL.	Include	Linear
GD	19567	RAMP-RISK ID16-OIL DRIP PIPING REMOVAL	Include	Linear
GD	19568	RAMP-RISK ID16-BURIED PIPING IN VAULTS	Include	Linear
GD	19569	RAMP-RISK ID16-ACTIVE VALVES BTWN H/L PR	Include	Linear
GD	19569	RAMP-RISK ID16-CLOSED VALVES BTWN H/L PR	Include	Linear
GD	19569	GD CODE COMPLIANCE	Include	Linear
GD	19570	CRISTIANITOS RD 6” MAIN INSTALL - MCB CAMP PENDLETON	Exclude	Linear
GD	19570	CHRISTIANITOS RD MAIN INSTALL-MCB CAMP P	Exclude	Linear
GD	20571	MOBILE HOME PARK	Exclude	Linear
GD	20572	GD RELOCATIONS FOR SAFETY ENHANCEMENTS	Include	Linear
GD	20572	MOBILE HOME PARK	Include	Linear
GD	20572	GD SYS MINOR ADD/RLC/RTR	Include	Linear
GD	20592	MOBILE HOME PARK	Exclude	Linear
GD	21574	GAS OPS CONTROL CTR PROJ DIS REG STATION	Include	Non-Linear
GD	21575	CURB VALVES	Include	Linear
GD	21576	DIMP PAARS, EXCLUDES VIPP	Include	Linear
GD	21592	DIMP PAARS, EXCLUDES VIPP	Include	Linear

GD	22573	UCSD HYDROGEN BLENDING	Exclude	Linear
GD	22574	BARRIER POSTS	Exclude	Non-Linear
GD	22574	GD CODE COMPLIANCE	Exclude	Non-Linear
GD	22592	UCSD HYDROGEN BLENDING	Exclude	Linear
GD	500	GD NEW CUSTOMERS	Exclude	Linear
GD	500	GD SYS MINOR ADD/RLC/RTR-PROJECT M	Exclude	Linear
GD	501	GD SYS MINOR ADD/RLC/RTR	Include	Linear
GD	501	GAS SYSTEM MINOR ADD./RELOC./RETIRE.	Include	Linear
GD	502	GAS METERS & REGULATORS	Exclude	Non-Linear
GD	502	GD METERS & REGULATORS	Exclude	Non-Linear
GD	503	GD SYS REINFORCEMENT	Include	Linear
GD	503	GAS DIST. SYSTEM REINFORCEMENT	Include	Linear
GD	504	GAS DISTRIBUTION EASEMENTS	Exclude	Non-Linear
GD	504	GD EASEMENTS	Exclude	Non-Linear
GD	505	STR & HIGHWAY RELOCATION	Include	Linear
GD	505	STREET & HIGHWAY RELOCATIONS-GAS DIST.	Include	Linear
GD	506	GAS DISTRIBUTION TOOLS & EQUIPMENT	Exclude	Non-Linear
GD	506	GD TOOLS & EQUIPMENT	Exclude	Non-Linear
GD	507	GD CODE COMPLIANCE	Include	Non-Linear
GD	507	CODE COMPLIANCE-DISTRIBUTION	Include	Non-Linear
GD	507	GD SYS MINOR ADD/RLC/RTR	Include	Non-Linear
GD	508	MAINS & SERV REPL	Include	Linear
GD	508	REPLACEMENT OF MAINS & SERVICES	Include	Linear
GD	509	CATHODIC PROTECTION	Include	Linear
GD	509	GAS DISTRIBUTION CATHODIC PROTECTION	Include	Linear
GD	510	GD SYS RELIAB & SAFETY IMPR	Include	Linear
GD	510	GAS DIST. SYS. RELIAB. & SAFETY IMPROVEMENTS	Include	Linear
GD	511	GD SYS RELIAB & SAFETY IMPR	Include	Linear
GD	511	NEW GAS CUSTOMERS-PROJECT MANAGEMENT	Include	Linear
GD	511	GD SYS MINOR ADD/RLC/RTR-PROJECT M	Include	Linear
GD	512	GAS SYSTEM MINOR ADD./RELOC./RETIRE.-PROJECT MGMT	Include	Linear
GD	512	GD SYS RELIAB & SAFETY IMPR	Include	Linear
GD	512	GD SYS MINOR ADD/RLC/RTR-PROJECT M	Include	Linear
GD	514	GD SYS RELIAB & SAFETY IMPR	Include	Linear
GD	514	RAMP MAIN & SERVICE REPLACEMENTS	Include	Linear
GD	8544	CAMP PENDLETON-SAN ONOFRE GAS DIST.	Exclude	Linear
GD	8544	CAMP PENDLETON-SAN ONOFRE GAS DIST	Exclude	Linear
GD	9545	Supply Line Reinforcements	Exclude	Linear
GD	9546	DIST INTEGRITY MANAGEMENT PROGRAM (DIMP)	Include	Linear
GD	9546	DIST INTEGRITY MANAGEMENT PROGRAM	Include	Linear
GD	99599	Future Gas Distribution Projects-Dist Ops	Exclude	Linear
GD	23574	GTSR-SL49-18-HYDROTEST	Include	
GT	23483	TIMP SL49-18-P1 2023-RILI M/C	Include	

Sempra - San Diego Gas & Electric Company
NGSH Repairs Analysis
Repairs 481a Adjustment Summary as of 1/1/2023

Method Change as of 1/1/2023

	Cumulative 481(a) Adjustment	Prospective Depreciation Runoff ---->	
	Repairs 481(a) Adjustment	2023 Depreciation Rollout	2024 Depreciation Rollout
Federal	**935,865,293**	**(79,602,646)**	**(73,257,447)**
CA	**1,180,077,571**	**(77,990,956)**	**(72,652,751)**

Classification of Repairs 481(a) Sample Additions by Project	NGSH Repairs Avg Qual % from 481(a) Study
Gas Distribution - Linear	76.31%
Gas Distribution - Non Linear	25.37%
Gas Transmission - Linear	100.00%
Gas Transmission - Non Linear	40.88%