



CPUC Docket: A.25-06-022 et al.
Exhibit Number: TURN-01
Witness: Jennifer Kallay

PREPARED TESTIMONY OF JENNIFER KALLAY

**ADDRESSING PROPOSALS OF PACIFIC GAS AND ELECTRIC COMPANY, SAN
DIEGO GAS & ELECTRIC COMPANY, SOUTHERN CALIFORNIA EDISON
COMPANY, AND SOUTHERN CALIFORNIA GAS COMPANY RELATED TO
THE ENERGY SAVINGS ASSISTANCE (ESA) BRIDGE PROGRAM AND BUDGETS
FOR PROGRAM YEAR 2027**

**SUBMITTED ON BEHALF OF
THE UTILITY REFORM NETWORK**

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1 **1. INTRODUCTION AND OVERVIEW**

2 **Q. Please state your name, title, and employer.**

3 A. My name is Jennifer Kallay. I am a Principal Associate at Synapse Energy
4 Economics (“Synapse”), located at 485 Massachusetts Avenue, Suite 3,
5 Cambridge, MA 02139.

6 **Q. Please describe Synapse Energy Economics.**

7 A. Synapse Energy Economics is a research and consulting firm specializing in
8 electricity and gas industry regulation, planning, and analysis. Our work covers a
9 range of issues, including economic and technical assessments of demand-side
10 and supply-side energy resources; energy efficiency policies and programs; power
11 sector transformation; integrated resource planning; electricity market modeling
12 and assessment; renewable resource technologies and policies; and climate
13 change strategies. Synapse works for a wide range of clients, including state
14 attorneys general, offices of consumer advocates, trade associations, public utility
15 commissions, environmental advocates, the U.S. Environmental Protection
16 Agency, U.S. Department of Energy, U.S. Department of Justice, the Federal
17 Trade Commission, and the National Association of Regulatory Utility
18 Commissioners. Synapse has over 40 professional staff with extensive experience
19 in the electricity industry.

20 **Q. Please summarize your professional and educational experience.**

21 A. I have 18 years of professional experience analyzing the benefits and costs of
22 energy efficiency efforts for jurisdictions in the United States and Canada
23 including Massachusetts, Rhode Island, Hawaii, Vermont, New Jersey, Arkansas,
24 Minnesota, Virginia, Prince Edward Island, Ontario, New Mexico, Alberta, New
25 Brunswick, and Nova Scotia. Since 2012, I have supported the Rhode Island
26 Division of Public Utilities & Carriers (Division) in assessing the impacts of
27 utility energy efficiency plans and delivery strategies on customers. My work
28 entails reviewing different regulatory approaches to spur energy efficiency;
29 assessing the ability of utility energy efficiency plans to tap into cost-effective

1 potential; researching best practice program designs and policies; understanding
2 and accounting for the full benefits of energy efficiency; and conducting rate and
3 bill impact, participant, and cost-effectiveness analyses. I received a Bachelor of
4 Arts in Journalism from the University of Maryland and a Master of Energy and
5 Environmental Analysis Degree from Boston University. My resume is attached
6 as Appendix A.

7 **Q. Have you previously testified before the California Public Utilities**
8 **Commission?**

9 A. No.

10 **Q. On whose behalf are you providing evidence in this case?**

11 A. I am providing evidence on behalf of The Utility Reform Network (TURN).

12 **Q. What is the purpose of this testimony?**

13 A. The purpose of this testimony is to describe and assess the applications of Pacific
14 Gas and Electric Company (PG&E), Southern California Edison Company (SCE),
15 San Diego Gas & Electric Company (SDG&E), and Southern California Gas
16 Company (SoCalGas) (collectively, the utilities or investor-owned utilities
17 (IOUs)) for the 2027 Bridge Year (plan period) Energy Savings Assistance (ESA)
18 program.¹ The testimony addresses the proposed budgets, application of unspent
19 funds, achievement of goals, cost-effectiveness, and reporting related to the 2027
20 proposed plan, with an eye towards the upcoming 2028–2033 program cycle.²

¹ The utilities request to extend the 2021-2026 Plan by including a 2027 plan period, resulting in a 2021-2027 Plan.

² The scope of my assessment is consistent with the limited scope of this proceeding, which includes, in pertinent part, (1) whether the IOUs' applications "advance the ongoing goals, principles, and guidance adopted in Decision (D.) 21-06-015, D.16-11-022, and other relevant" Commission directives; (2) whether the IOUs' proposed 2027 programs and activities are reasonable and warrant adoption; and (3) whether the IOUs' requested budgets and cost and rate recovery requests are reasonable and should be approved. The Commission further instructed that the IOU applications should be reviewed "with an eye towards efficient program administration, but any proposals to alter programs should be held until full program applications are filed later this year." (Assigned Commissioner's Scoping Memo and Ruling, 9/17/25, pp. 2-3). TURN anticipates presenting more extensive recommendations in response to the forthcoming next cycle program applications.

1 This testimony is organized as follows: First, I provide a summary of my findings
2 and recommendations. Second, I provide supporting evidence related to the
3 findings and recommendations. I include sections with detail on: budgets,
4 application of unspent funds, goals, cost-effectiveness, and reporting.

5 **2. SUMMARY OF FINDINGS AND RECOMMENDATIONS**

6 **Q. Please describe your findings.**

7 **A.** I make the following findings:

- 8 1. SoCalGas's request to retain \$29 million of unspent ESA Pilot Plus and Pilot
9 Deep (pilots) funds to offset any increases in costs related to import tariffs in
10 2027 is not present in other utility filings and without basis.
- 11 2. SDG&E cannot distinguish escalation from other changes to its proposed
12 2027 budget. SoCalGas originally included other changes to the budget in its
13 calculations of escalation. And, more generally, the presentation of budgets
14 with and without escalation was not transparent in the utility filings.
- 15 3. SCE requests that some, but not all, of its underspending in the Multi-Family
16 Whole Building (MFWB) program and pilots be reinvested.
- 17 4. PG&E has \$70 million in remaining accumulated unspent funds from MFWB
18 and pilots after allocating \$40 million to offset proposed 2027 MFWB and
19 pilot budgets.
- 20 5. PG&E, SCE, and SoCalGas propose goals for 2027 that are incremental to
21 their authorized 2021–2026 goals. SDG&E does not propose incremental
22 2027 goals and instead proposes additional budget to achieve 2021–2026
23 goals.
- 24 6. SDG&E does not propose to meet any of its 2021–2026 goals by the end of
25 2027. SCE does not propose to meet its 2021–2027 kW savings goals, but
26 proposes to meet all the other goals. All other utilities propose to reach or
27 exceed all their goals by the end of 2027.

-
- 1 7. The ESACET benefit-cost ratios (BCR) of SDG&E's and SCE's proposed
2 2027 plans are significantly lower than 0.7, a target set by the Commission in
3 D.21-06-015.
- 4 8. The monthly and annual ESA reporting does not allow for comparisons of
5 electric and gas efforts across utilities. Electric and gas efforts are not broken
6 out and energy savings are not reported using a metric that can be compared
7 across utilities with different fuel types, such as annual and lifetime MMBtus.
- 8 9. The monthly and annual ESA reporting is not transparent about the costs,
9 savings, and benefits associated with health, comfort, and safety (HCS)
10 measures.

11 **Q. Please describe your recommendations.**

12 A. I make the following recommendations:

- 13 1. The Commission should deny SoCalGas' request to hold \$29 million of
14 unspent pilot funds to cover import tariffs and direct SoCalGas to use those
15 funds to offset ratepayer collections in 2027.
- 16 2. The Commission should clarify that the term 'escalation' refers to the increase
17 in the costs of goods and services due to inflation and does not include other
18 changes to the budget. The Commission should provide guidance as to how
19 escalation should be applied to the various programs and cost categories in
20 2027 and the next plan cycle. And, the Commission should direct all utilities
21 to provide budgets without escalation, budgets with escalation, and isolate for
22 any proposed escalation by program and cost category for transparency for
23 2027 and moving forward.
- 24 3. The Commission should approve SCE's request to reinvest unspent funds
25 from MFWB and pilots into ESA Main, but require SCE to reinvest all
26 unspent funds.
- 27 4. The Commission should direct PG&E to reinvest all \$110 million in
28 remaining unspent funds to date from MFWB and pilots rather than only \$40
29 million to reduce proposed 2027 collections to the maximum extent possible.

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- 1 5. The Commission should direct SDG&E and SCE to propose plans with higher
2 ESACET BCRs that are more in line with the Commission's guidance of 0.7
3 in D.21-06-015 in the next cycle applications.
- 4 6. The Commission should direct PG&E and SDG&E to break out their entire
5 2027 proposed budgets by electric and gas starting with program year 2027.
6 The Commission should also require all utilities to provide energy savings in
7 annual and lifetime MMBtus to enable direct comparisons across utilities with
8 different fuel types.
- 9 7. The Commission should direct all utilities to clearly identify HCS measures
10 and report the budget, savings, and benefits associated with HCS measures
11 starting in program year 2027.

12 **3. BUDGETS**

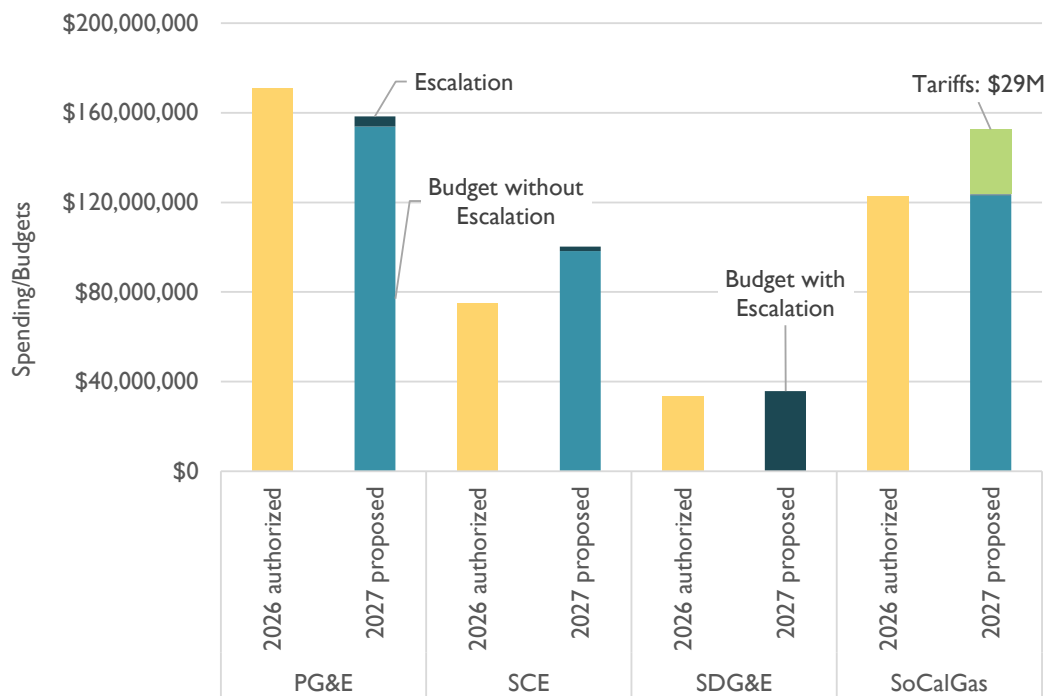
13 **Q. Do some utilities propose to increase 2027 budgets as compared to the**
14 **budgets the Commission authorized for 2026?**

15 A. Yes. Figure 1 below shows the 2027 proposed budgets with and without
16 escalation, compared to the 2026 authorized budgets for each utility. The 2027
17 proposed budgets also include any additional requests to retain funds to address
18 potential increases in costs due to tariffs. SCE is proposing a 31 percent increase
19 in its 2026 budget, not accounting for escalation. SoCalGas' proposed budget
20 increase before escalation is 0.5 percent. SDG&E did not provide a calculation of
21 its budget without escalation.³ Therefore, I do not know whether SDG&E's
22 budget without escalation is increasing or decreasing as compared to its 2026
23 authorized budget. And, the utilities use different escalation rates and apply those
24 escalation rates differently to programs and cost categories.⁴ SoCalGas requests to
25 retain \$29 million of unspent funds to address tariffs.

³ SDG&E escalation of 3 percent for labor and 3–5 percent for non-labor cannot be calculated per response to TURN SDG&E 001 Q03(f).

⁴ Responses to TURN PG&E 001 Q21, TURN SCE 001 Q18, TURN SCE 001 Q07, TURN SDG&E 001 Q18, TURN SoCalGas 001 Q19, and TURN SoCalGas 002 Q02.

1 **Figure 1. 2027 Proposed Budgets Compared to 2026 Authorized Budgets^{5, 6}**



2
3

4 **Q. Do you have a concern with SoCalGas's request to retain \$29 million in the**
5 **event cost increases materialize in 2027 due to tariffs?**

⁵ Sources:

- 2026 Authorized Budgets: D.21-06-015, Attachment 1 – Approved Budgets, Goals and Targets for CARE, FERA, and ESA (Program Years 2021-2026), Table 7.
- 2027 proposed budget including escalation for PG&E: A.25-06-XXX_PGE IQP Application 6-30-25.pdf, Table 2: PG&E's Summary of Budget, page 7.
- 2027 proposed budgets including escalation in Table 7: ESA Portfolio Budget within each utility's filing.
- PG&E 2027 escalation of 3 percent on average for labor and non-labor is shown as \$4,517,168 in response to TURN PG&E 001 Q21 Attachment 1.
- SCE 2027 escalation of 3 percent for labor and 2 percent for non-labor is \$2,106,509 per response to TURN SCE 001 Q07, 2027 SCE IQP Bridge Funding_CARE, FERA,ESA Workpapers.xlsx, BF ESA Budgets tab, sum of Labor Escalation and Non-Labor Escalation columns.
- SoCalGas 2027 escalation of 3 percent for labor and non-labor is \$385,659 per response to TURN SoCalGas 002 Q02, SoCalGas Response_TURN-SoCalGas-02.xlsx.
- SoCalGas tariffs per 2025.06.27 A.25-06-XXX SCG Bridge Funding Testimony Verduzco.pdf, page OV-23.

⁶ Notes:

- For PG&E, SCE, and SoCalGas, the budget without escalation is calculated as the 2027 proposed budget minus escalation.
- The 2027 proposed budget for SDG&E includes escalation.

1 A. Yes. SoCalGas does not provide any basis for its estimate that cost increases due
2 to tariffs will amount to \$29 million.⁷ \$29 million is simply the amount of its
3 unspent funds. Additionally, no other utility proposes to allocate any funding to
4 address tariffs in 2027. SoCalGas offers no basis for assuming that its ESA
5 program costs would be uniquely affected by tariffs in 2027.

6 **Q. What do you recommend?**

7 A. I recommend the Commission deny this request and direct SoCalGas to apply
8 these funds to offset ratepayer collections in 2027.

9 **Q. Do you have a concern that SDG&E cannot calculate its assumed escalation**
10 **for 2027?**

11 A. Yes. SDG&E could not provide this methodology and stated that it “did not
12 develop its budget in a manner that distinctly shows the escalation and the base
13 rate.”⁸ SDG&E should be able to differentiate increases in budget due to
14 escalation from increases or decreases in budget due to other factors. SDG&E
15 should also be able to provide the methodology for the calculation of escalation
16 by program and cost category.

17 **Q. What do you recommend?**

18 A. I recommend the Commission direct SDG&E to change its budgeting practices
19 such that SDG&E can display escalation separately from other budget increases
20 and decreases and provide detailed calculations supporting its integration of
21 escalation rates into budgets for the next program cycle.

22 **Q. Do you have a concern that SoCalGas is requesting a budget increase to**
23 **cover labor and/or non-labor escalation without identifying the increase as**
24 **escalation-related?**

25 A. Yes. TURN asked SoCalGas to identify the portion of budget changes associated
26 with “escalation”, which is a specific cost identified by other IOUs in their
27 applications.⁹ TURN asked SoCalGas for this breakout as SoCalGas did not

⁷ Response to TURN SoCalGas 001 Q05(a).

⁸ Response to TURN SDG&E 001 Q03(f).

⁹ For example:

- PG&E Testimony – Errata (10/17/25), Table 13: ESA Program Budget, page 40.

1 clearly distinguish cost changes driven by inflation from other drivers of cost
2 variation, such as changes in the number of households treated or measure mix. In
3 its initial response, SoCalGas labeled the net change in budget “escalation” and
4 included all changes to the budget.¹⁰ In a response to TURN’s follow-up question
5 requesting the separation of escalation from other changes to the budget,
6 SoCalGas disaggregated “escalation” from non-escalation, revealing a proposed 3
7 percent budget increase for escalation in certain ESA programs and cost
8 categories.¹¹ Bundling escalation with other drivers of budgets changes obscures
9 the utility’s basis for the requested budget.

10 **Q. Do you have a more general concern that the utilities use different escalation**
11 **rates and apply those escalation rates differently to programs and cost**
12 **categories?**

13 A. Yes. I am not opposed to differences in the application of escalation by utility if
14 there is good reason for these differences. However, the approaches taken by the
15 utilities differ considerably and the need for different approaches is not
16 substantiated.¹²

17 **Q. What do you recommend?**

18 A. I recommend the Commission provide guidance on how the utilities should
19 approach escalation in their proposed 2027 budgets in this proceeding. This
20 guidance is important to ensure that proposed ESA costs are reasonable and the
21 program is efficiently administered. I also recommend the Commission provide
22 guidance on how the utilities should approach escalation in their next cycle plans
23 and clarify that future ESA applications should identify any proposed budget
24 adjustments from year to year that are intended to cover inflationary changes in
25 labor and/or non-labor costs. This direction will be especially useful for the next
26 cycle plans, as escalation over the six-year period could be material and different

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- A2506XXX-SCE Testimony In Support Bridge Funding Low Income Application_SCE-01.pdf, Table V-11: 2027 ESA Programs Budget and Funding Proposal, page 25.

¹⁰ Response to TURN SoCalGas 001 Q02(g).

¹¹ Response to TURN SoCalGas 002 Q02.

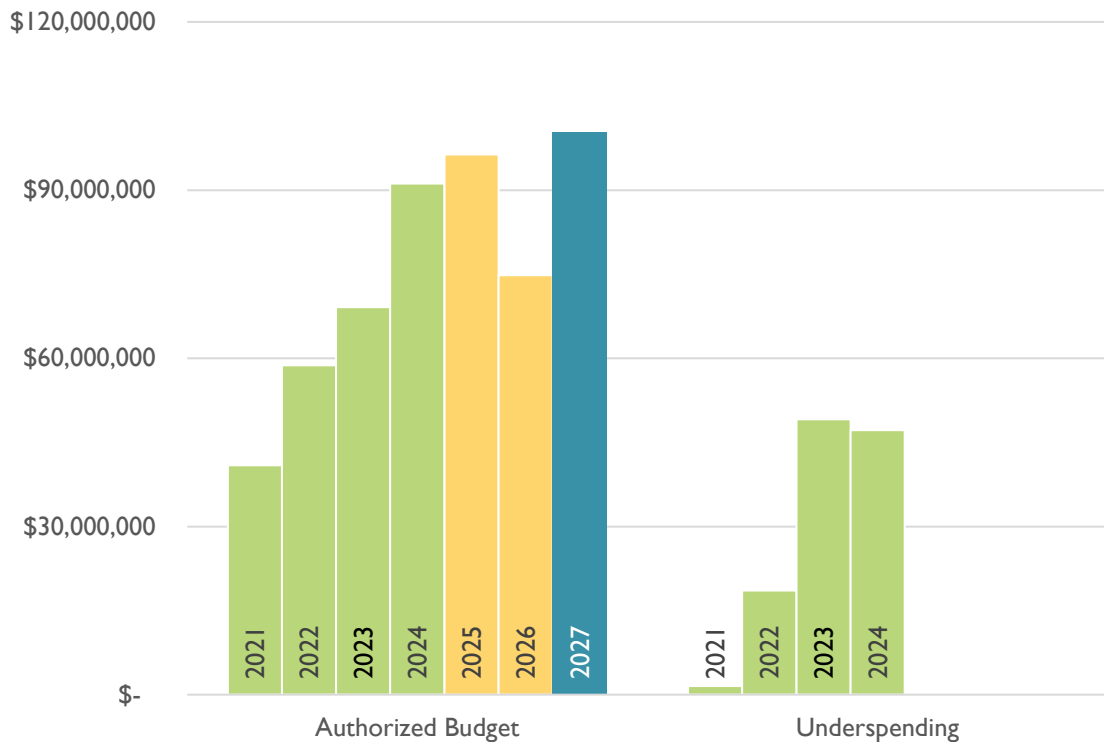
¹² Responses to TURN PG&E 001 Q21, TURN SCE 001 Q18, TURN SDG&E 001 Q18, TURN SoCalGas 001 Q19, and TURN SoCalGas 002 Q02.

1 approaches to escalation may result in significant differences in proposed budgets
2 by utility.

3 **Q. Do you have a concern with the proposed 2027 budget increase for SCE?**

4 A. Yes. Figure 2 below shows the underspending compared to budgets for SCE. SCE
5 underspent its budgets in all years. This underspend was most significant in 2023
6 and 2024, at 71 percent and 52 percent of authorized budgets, respectively. Based
7 on this historical data, it seems unlikely that SCE will be able to spend the
8 proposed 2027 budget. However, my concern about underspending is mitigated if
9 SCE is promptly reinvesting unspent funds or returning unspent funds to
10 ratepayers.

Figure 2. Underspending Compared to Budgets for SCE ^{13,14}



4. APPLICATION OF UNSPENT FUNDS

Q. Does SCE propose to return unspent funds to date to ratepayers?

A. Yes. SCE forecasts \$49 million in underspending as of the end of 2026 from MFWB and pilots. SCE proposes to reinvest \$40 million of the underspending into the 2027 proposed programs: \$17.9 million to MFWB, \$17.2 million to the Building Electrification (BE) Pilot, and \$5.0 million to ESA Main.¹⁵

¹³ Sources:

- 2026 Authorized Budget for SCE: D.21-06-015, Attachment 1 – Approved Budgets, Goals and Targets for CARE, FERA, and ESA (Program Years 2021-2026), Table 7.
- 2027 proposed budget for SCE: Table 7: ESA Portfolio Budget.

¹⁴ Notes: Underspending is calculated as the difference between Authorized/Forecasted Planning Assumptions and Actuals in the Energy Savings Assistance Program Summary table in the Summary Highlights tab of the 2021, 2022, 2023 and 2024 Annual Reports.

¹⁵ A2506XXX-SCE Testimony In Support Bridge Funding Low Income Application_SCE-01.pdf, page 39.

1 **Q. Does SCE’s proposal diverge from the Commission’s established orders in**
2 **D.21-06-015 regarding fund-shifting?**

3 A. Yes. The Commission’s established orders regarding fund-shifting across years
4 are as follows:

5 Fund shifting in and out of the multifamily whole building
6 (MFWB) programs, and pilots (including the Pilot Plus and Pilot
7 Deep program), must be requested via a Tier 2 advice letter.

8 Fund shifting is not allowed between program years; any
9 remaining uncommitted and unspent funds at the end of a program
10 year must be used to offset the next year’s collection.

11 An exception to this rule is granted for the MFWB programs, pilots
12 (including the Pilot Plus and Pilot Deep program), and studies
13 (where funds may be rolled over to the next program year or
14 borrowed from a future program year within the cycle, to allow for
15 flexibility in scheduling changes with these efforts).¹⁶

16 SCE’s proposal to shift \$5 million from MFWB and pilots into ESA Main
17 represents a departure from this directive.

18 **Q. Do you support SCE’s request to shift funding from MFWB and pilots to**
19 **ESA Main?**

20 A. Yes. It is reasonable for SCE to minimize ratepayer collections by applying
21 unspent funds. SCE fully spent its ESA Main budget and is proposing an increase
22 of \$13.3 million for 2027.¹⁷ However, SCE is not proposing to allocate all unspent
23 funds. SCE projected \$49 million in total that it could reinvest and proposed to
24 reinvest \$40 million. All unspent funds should be used to reduce ratepayer
25 collections.

¹⁶ D.21-06-015, Ordering Paragraph 181, p. 520.

¹⁷ A2506XXX-SCE Testimony In Support Bridge Funding Low Income Application_SCE-01.pdf, page 31.

1 **Q. Do any utilities have unspent funds that are accumulating and not being**
2 **promptly reinvested?**

3 A. Yes. Most utilities are underspending their budgets.¹⁸ PG&E is not as proactive as
4 some other utilities about reinvesting these unspent funds. PG&E is proposing to
5 offset \$40 million in proposed 2027 MFWB and pilot budgets with unspent funds
6 to date. However, PG&E has \$70 million in remaining accumulated unspent funds
7 from MFWB and pilots. PG&E is not planning on returning these unspent funds
8 to ratepayers until the end of 2027.¹⁹

9 **Q. What do you recommend?**

10 A. I recommend that PG&E apply the \$70 million in remaining unspent funds to
11 offset 2027 ratepayer collections. The Commission's fund-shifting rules adopted
12 in D.21-06-015 permit carrying forward unspent MFWB, pilot, and study funding
13 until the end of the 2021–2026 program cycle.²⁰ However, the Commission
14 should not extend this flexibility through 2027. Instead, the Commission should
15 direct PG&E to reduce collections for the 2027 bridge year with these unspent
16 funds.

17 **Q. Why is this important?**

18 A. Affordability is a key concern for all ratepayers, and especially for low-income
19 ratepayers. Utilities should not accumulate and retain ratepayer funds over multi-
20 year plans that cover many years. Utilities should put these funds to good use in
21 the next program year or immediately return the funds to ratepayers.

22 **5. GOALS**

23 **Q. Do all the utilities propose incremental 2027 goals?**

24 A. No. The 2027 goals proposed by PG&E, SCE, and SoCalGas are incremental and
25 therefore additive to the 2021–2026 goals. SDG&E proposes to spend additional

¹⁸ See: Authorized/Forecasted Planning Assumptions and Actuals in the Energy Savings Assistance Program Summary table in the Summary Highlights tab of the 2021, 2022, 2023 and 2024 Annual Reports

¹⁹ Response to TURN PG&E 001 Q06.

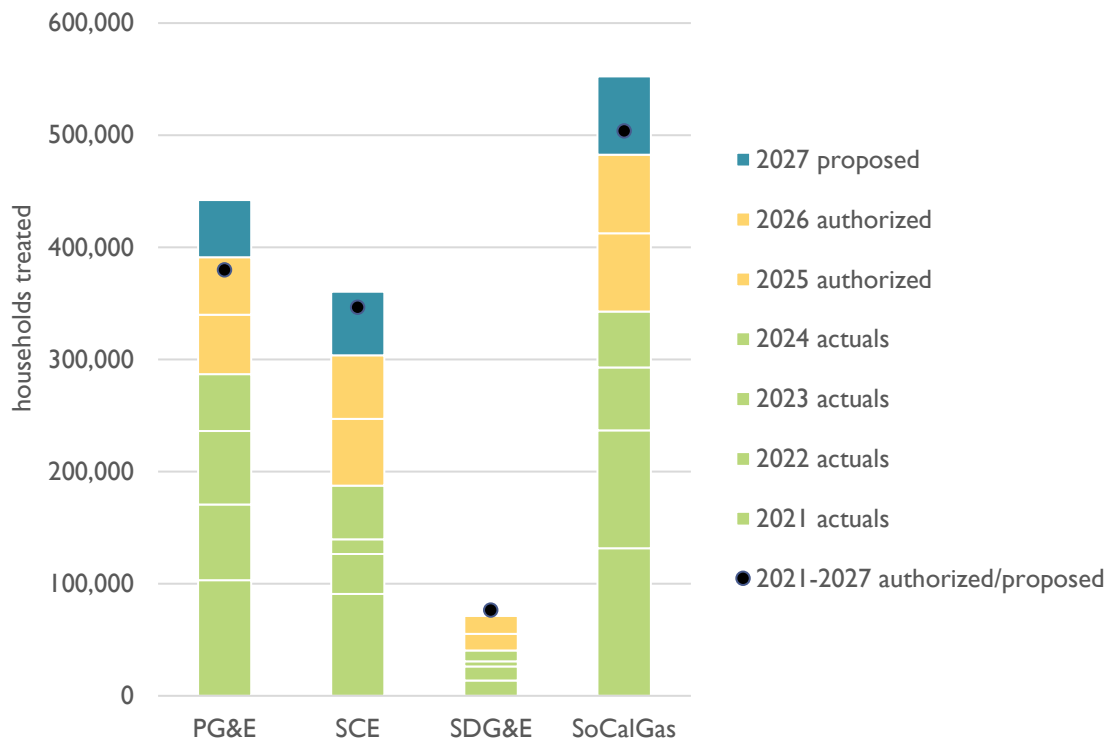
²⁰ D.21-06-015, p. 520.

1 budget in 2027 to reach the previously authorized 2021–2026 goals.²¹ As a result,
2 SDG&E’s 2027 goals should not be added to the authorized 2021-2026 goals.

3 **Q. Do all the utilities propose to reach or exceed their cumulative 2021–2027**
4 **goals?**

5 A. No. Figure 3 below shows the progress to date for each utility in achieving its
6 cumulative 2021–2027 households-treated goals. The figure shows that PG&E,
7 SCE, and SoCalGas propose to exceed their 2021–2027 households treated goals.
8 SDG&E does not plan to meet this goal and proposes to reach 93 percent of the
9 2021–2027 goal.

10 **Figure 3. Progress on 2021–2027 Households-Treated Goals**²²



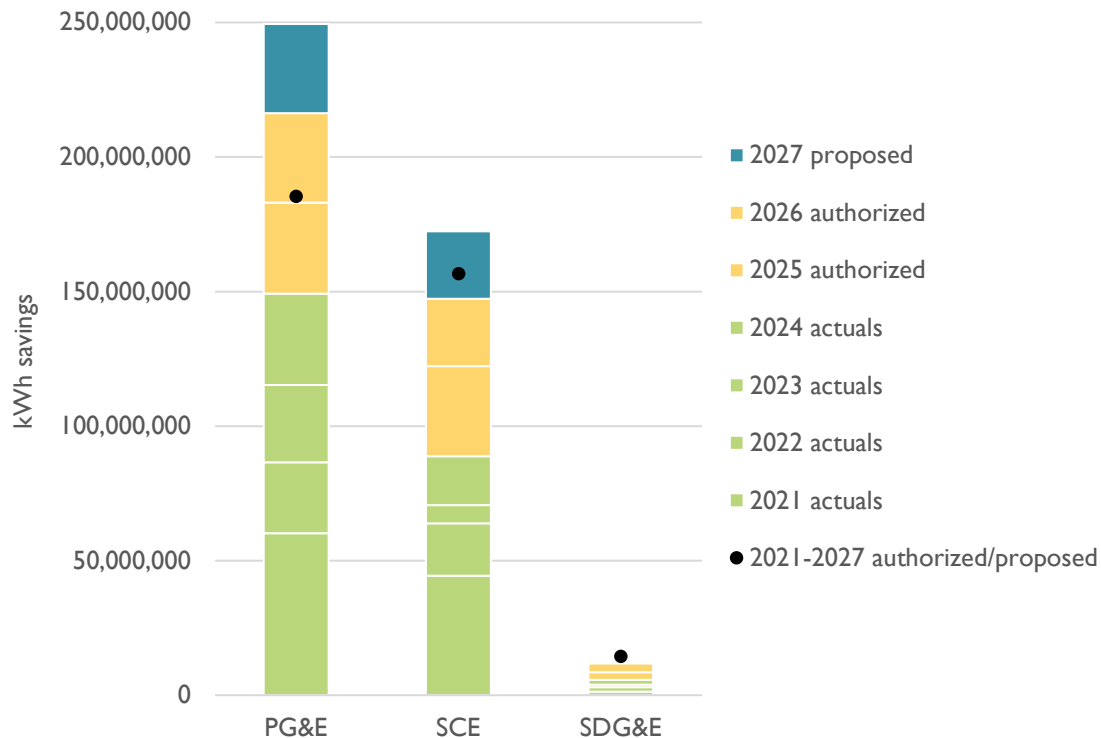
²¹ For simplicity, I refer to goals and targets as goals in my testimony.

²² Sources:

- 2021 to 2024 actuals from the Summary Highlights tab of the 2021, 2022, 2023 and 2024 Annual Reports.
- 2021 to 2026 authorized: D.21-06-015, Attachment 1 – Approved Budgets, Goals and Targets for CARE, FERA, and ESA (Program Years 2021-2026), Table 6.

1 **Error! Not a valid bookmark self-reference.** below shows the progress to date
2 for each utility in achieving its 2021–2027 kWh savings goals. The figure shows
3 that PG&E and SCE propose to exceed their 2021–2027 kWh savings goals.
4 SDG&E does not plan to meet this goal and proposes to reach 82 percent of the
5 2021–2027 goal.

6 **Figure 4. Progress on 2021–2027 kWh Savings Goals**²³



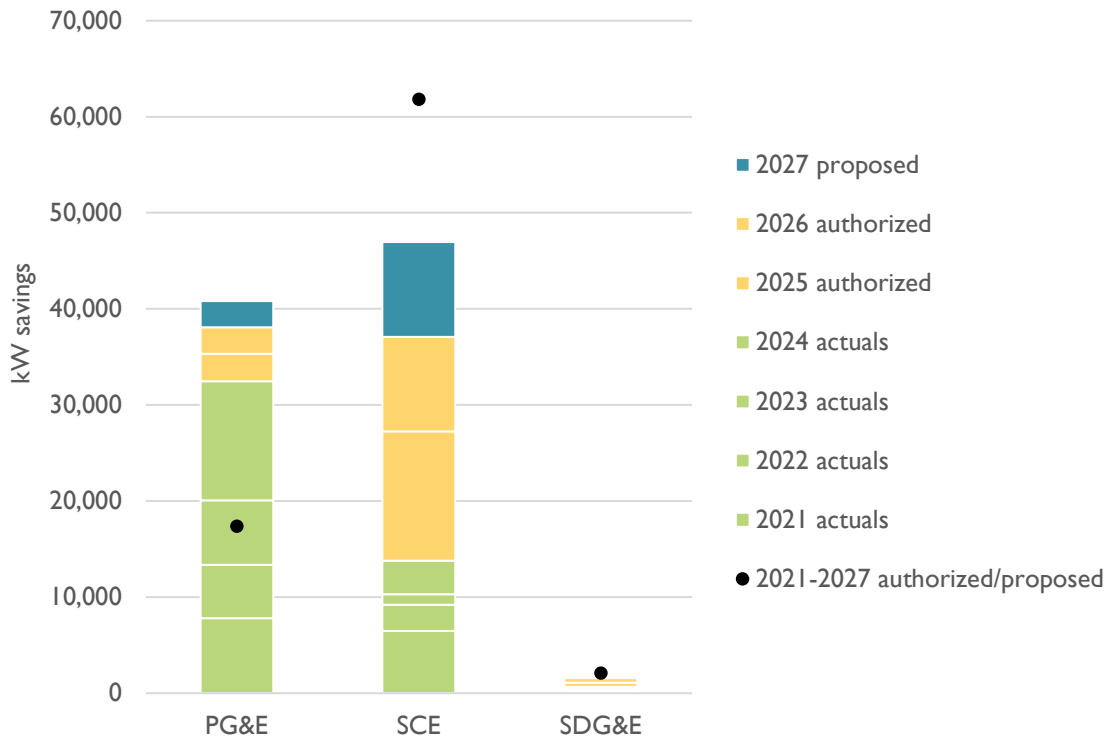
- 2027 proposed: Table 6: Annual ESA Household Treatment Goals and Targets within each utilities' filing and responses to TURN PG&E 001 Q14, TURN SCE 001 Q14, TURN SDG&E 001 Q17, and TURN SoCalGas 001 Q09.
- 2021-2027 authorized/proposed is the sum of 2021-2026 goals from D.21-06-015, Attachment 1 – Approved Budgets, Goals and Targets for CARE, FERA, and ESA (Program Years 2021-2026), Table 6 and 2027 proposed for all utilities except SDG&E.
- 2021-2027 authorized/proposed is the sum of 2021-2026 goals D.21-06-015, Attachment 1 – Approved Budgets, Goals and Targets for CARE, FERA, and ESA (Program Years 2021-2026), Table 6 for SDG&E.

²³ Sources:

- 2021 to 2024 actuals from the Summary Highlights tab of the 2021, 2022, 2023 and 2024 Annual Reports.
- 2021 to 2026 authorized: D.21-06-015, Attachment 1 – Approved Budgets, Goals and Targets for CARE, FERA, and ESA (Program Years 2021-2026), Table 5.

1 **Error! Not a valid bookmark self-reference.** below shows the progress to date
2 for each utility in achieving its 2021–2027 kW savings goals. The figure shows
3 that PG&E proposes to exceed its 2021–2027 kW savings goals. SCE and
4 SDG&E do not plan to meet their kW savings goal for 2021–2027, reaching 76
5 and 74 percent of the proposed goals, respectively.

6 **Figure 5. Progress on 2021–2027 kW Savings Goals**²⁴



7
8 **Error! Not a valid bookmark self-reference.** below shows the progress to date
9 for each utility in achieving its 2021–2027 therm savings goals. The figure shows

- 2027 proposed: Table 5: ESA Annual Energy Savings Goals within each utilities' filing and responses to TURN PG&E 001 Q14, TURN SCE 001 Q14, TURN SDG&E 001 Q17, and TURN SoCalGas 001 Q09.
- 2021-2027 authorized/proposed is the sum of 2021-2026 goals from D.21-06-015, Attachment 1 – Approved Budgets, Goals and Targets for CARE, FERA, and ESA (Program Years 2021-2026), Table 5 and 2027 proposed for all utilities except SDG&E.
- 2021-2027 authorized/proposed is the sum of 2021-2026 goals D.21-06-015, Attachment 1 – Approved Budgets, Goals and Targets for CARE, FERA, and ESA (Program Years 2021-2026), Table 5 for SDG&E.

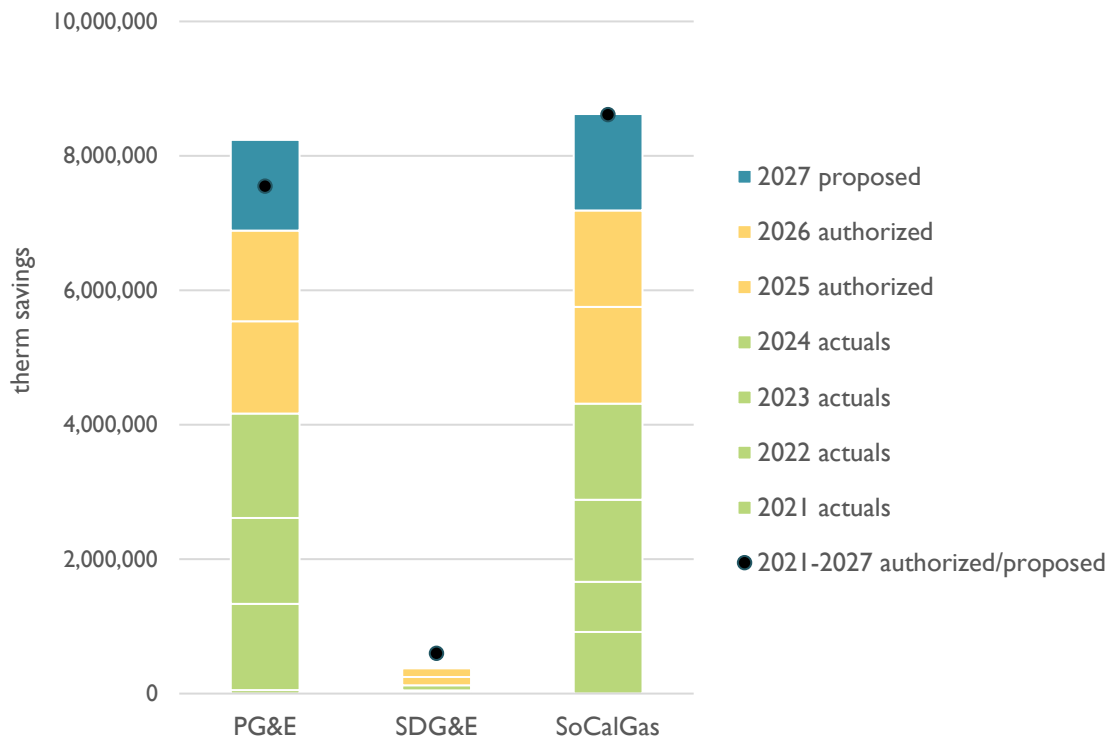
²⁴ Sources:

- 2021 to 2024 actuals from the Summary Highlights tab of the 2021, 2022, 2023, and 2024 Annual Reports.

1 that PG&E proposes to exceed its 2021–2027 kW savings goals, SoCalGas
2 proposes to meet its goal, and SDG&E does not plan to meet its goal. SDG&E
3 proposes to reach 63 percent of its proposed goal.

-
- 2021 to 2026 authorized: D.21-06-015, Attachment 1 – Approved Budgets, Goals and Targets for CARE, FERA, and ESA (Program Years 2021-2026), Table 5.
 - 2027 proposed: Table 5: ESA Annual Energy Savings Goals within each utilities' filing and responses to TURN PG&E 001 Q14, TURN SCE 001 Q14, TURN SDG&E 001 Q17, and TURN SoCalGas 001 Q09.
 - 2021-2027 authorized/proposed is the sum of 2021-2026 goals from D.21-06-015, Attachment 1 – Approved Budgets, Goals and Targets for CARE, FERA, and ESA (Program Years 2021-2026), Table 5 and 2027 proposed for all utilities except SDG&E.
 - 2021-2027 authorized/proposed is the sum of 2021-2026 goals D.21-06-015, Attachment 1 – Approved Budgets, Goals and Targets for CARE, FERA, and ESA (Program Years 2021-2026), Table 5 for SDG&E.

1 **Figure 6. Progress on 2021–2027 Therm Savings Goals** ^{25, 26}



²⁵ Sources:

- 2021 to 2024 actuals from the Summary Highlights tab of the 2021, 2022, 2023, and 2024 Annual Reports.
- 2021 to 2026 authorized: D.21-06-015, Attachment 1 – Approved Budgets, Goals and Targets for CARE, FERA, and ESA (Program Years 2021-2026), Table 5.
- 2027 proposed: Table 5: ESA Annual Energy Savings Goals within each utilities' filing and responses to TURN PG&E 001 Q14, TURN SCE 001 Q14, TURN SDG&E 001 Q17, and TURN SoCalGas 001 Q09.
- 2021-2027 authorized/proposed is the sum of 2021-2026 goals from D.21-06-015, Attachment 1 – Approved Budgets, Goals and Targets for CARE, FERA, and ESA (Program Years 2021-2026), Table 5 and 2027 proposed for all utilities except SDG&E.
- 2021-2027 authorized/proposed is the sum of 2021-2026 goals D.21-06-015, Attachment 1 – Approved Budgets, Goals and Targets for CARE, FERA, and ESA (Program Years 2021-2026), Table 5 for SDG&E.

²⁶ Notes:

- SCE did not consistently report therm savings so I excluded this data.

1 **Q. Do you have a concern about SCE's and SDG&E's progress?**

2 A. Yes, but more so for SDG&E. SDG&E does not propose to meet any of its goals
3 for 2021–2026 and therefore proposes no incremental 2027 goals.

4 **Q. What do you recommend?**

5 A. I recommend evaluation of any shortfall between the goals and progress to date in
6 the next planning cycle. Progress towards the goals will inform TURN's
7 consideration of achievable goals and associated funding levels in the full
8 program cycle applications.

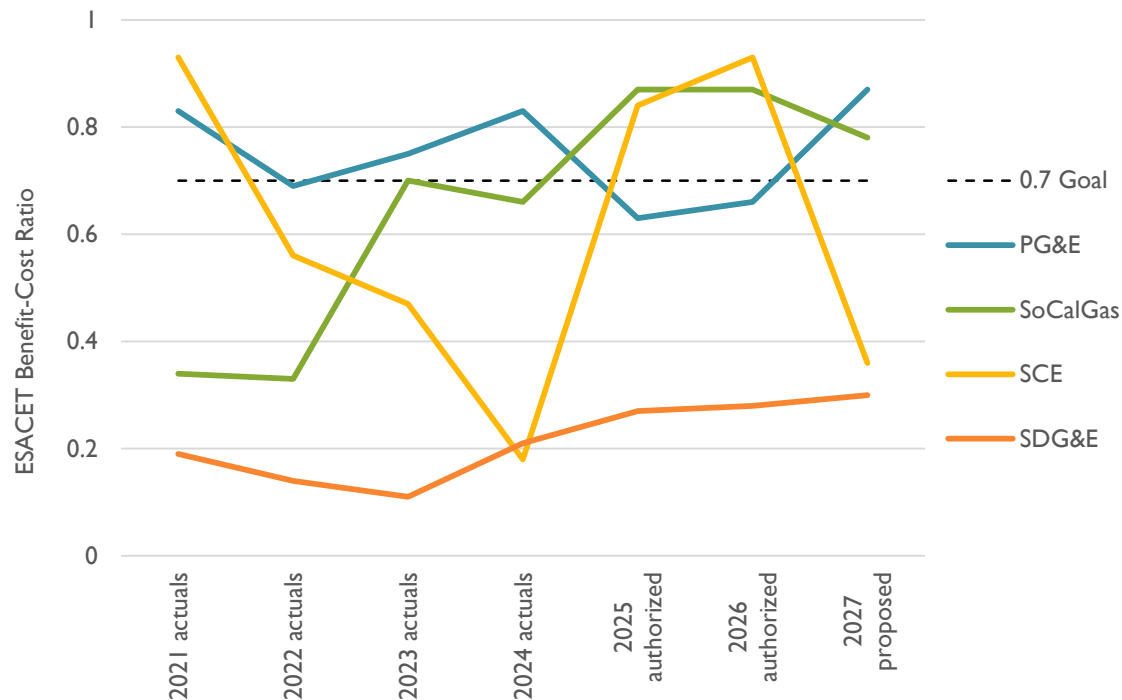
9 **6. COST-EFFECTIVENESS**

10 **Q. Are the utilities' proposed 2027 plans cost-effective according to the**
11 **ESACET BCRs?**

12 A. No. Figure 7 below shows the actual 2021 to 2024, the authorized 2025 and 2026,
13 and the 2027 proposed ESACET BCRs. None of the utilities' ESACET BCRs
14 from 2021 to 2027 achieve an ESACET BCR of 1.0 or higher.²⁷

²⁷ Supplemental testimony, October 6, 2025.

Figure 7. ESACET BCRs²⁸



Q. Do the utilities' proposed 2027 plans meet the 0.7 ESACET cost-effectiveness goal established by the Commission?

A. Some do, and some do not. PG&E and SoCalGas propose to exceed an ESACET BCR of 0.7 in 2027. SCE and SDG&E propose ESACET BCRs that are well below 0.7 in 2027.²⁹

Q. Do you have a concern about SCE's and SDG&E's proposed ESACET BCRs for 2027?

A. Yes. In D.21-06-015 the Commission directed all the IOUs to "use an average 0.7 ESACET target for the portfolio level as a guideline when developing their ESA program portfolio measure mix."³⁰ It is concerning that SCE's and SDG&E's proposed 2027 ESACET BCRs are only half of the Commission's goal.

²⁸ Source: Supplemental testimony, October 6, 2025.

²⁹ Supplemental testimony, October 6, 2025.

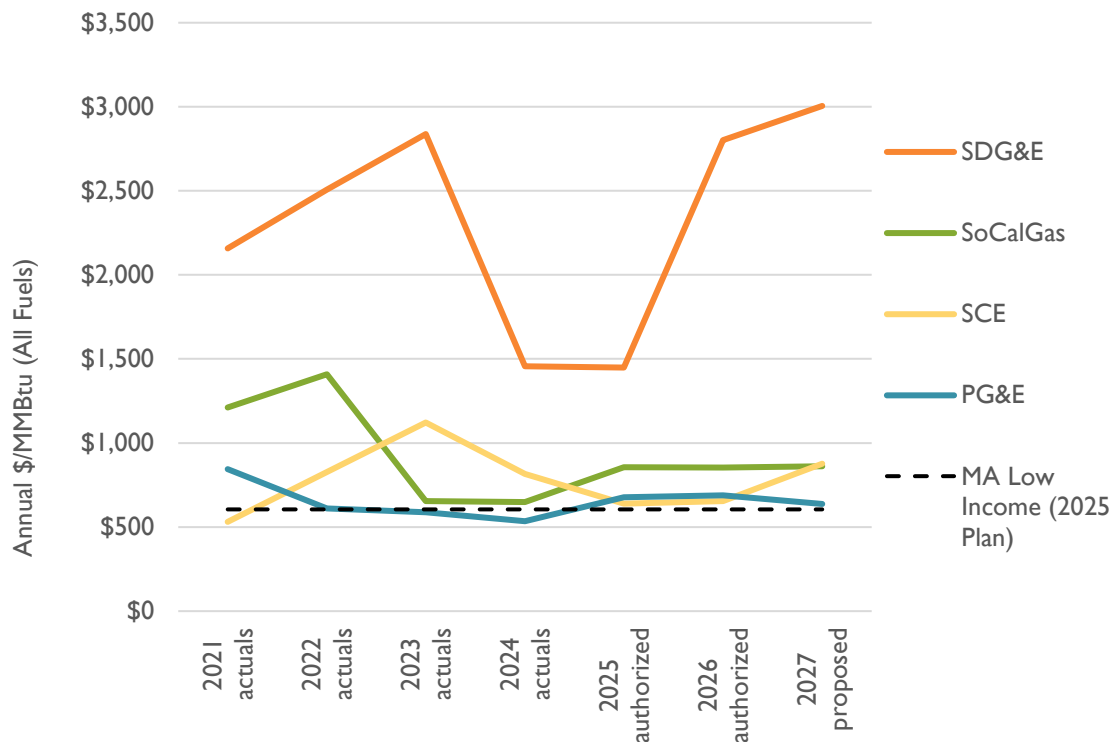
³⁰ D.21-06-015, Ordering Paragraph 83, p. 491.

1 **Q. Does the utilities’ cost of saved energy explain the cost-effectiveness results?**

2 A. The cost of saved energy is a metric commonly used in other jurisdictions to
3 compare the costs of energy efficiency programs. It can be calculated a few
4 different ways, depending on the availability of annual and lifetime savings and
5 the units associated with those savings. In my testimony, I simply take the total
6 spending or authorized/proposed budget for each year and divide it by the actual
7 or authorized/proposed annual energy savings for that year. I translate the annual
8 savings provided in kWh and therms into MMBtus to facilitate direct comparisons
9 across utilities. Figure 8 below provides the results of these calculations and
10 includes a comparison of these results to the cost of saved energy for
11 Massachusetts’ 2025 Plan Low Income Programs.

12 For SDG&E, the cost of saved energy appears to explain the cost-effectiveness
13 results. SDG&E has a much higher cost of saved energy relative to other utilities,
14 and this high cost is likely a driver of the low ESACET BCRs. However, for SCE,
15 the cost of saved energy is similar to SoCalGas which has much higher ESACET
16 BCRs. So, the cost of saved energy does not explain SCE’s low cost-effectiveness
17 results.

1 **Figure 8. Annual Cost of Saved Energy** ^{31, 32}



2

³¹ Sources:

- 2021 to 2024 actuals from the Summary Highlights tab of the 2021, 2022, 2023 and 2024 Annual Reports.
- 2025 and 2026 authorized: D.21-06-015, Attachment 1 - Approved Budgets, Goals and Targets for CARE, FERA, and ESA (Program Years 2021-2026), Tables 5 and 7.
- 2027 proposed: Table 5: ESA Annual Energy Savings Goals and Table 7: ESA Portfolio Budget within each utilities' filing.
- Massachusetts Low Income Program (2025 Plan): See <https://ma-eeac.org/plans-updates/>, 2025-2027 Three-Year Energy Efficiency Plan, April 30 Compliance Filings, Appendix C – Statewide Tables.

³² Notes:

- I calculate the annual cost of saved energy by dividing the annual spending or budgets by the annual energy savings in kWh and/or therms. For utilities with both kWh and therms savings, I include both. I convert kWhs to MMBtus by multiplying kWhs by 0.003412. I convert therms to MMBtus by dividing therms by 10.
- SDG&E does not propose incremental 2027 goals. As a result, I attribute half of the 2026 goals to the 2026 authorized budget and half of the 2026 goals to the 2027 proposed budget.

1 **Q. Why do you show the ESA Program's cost of saved energy as compared to**
2 **the cost of saved energy for the Massachusetts' 2025 Plan Low Income**
3 **Programs?**

4 A. Massachusetts is an experienced leader in energy efficiency (including low-
5 income energy efficiency programs), offers programs administered by many
6 electric and gas utilities, provides well organized and accessible data, and isolates
7 for low-income energy efficiency program performance in its data. In the 2025-
8 2027 Energy Efficiency Plan, Massachusetts utilities report energy savings
9 including all fuel types in annual and lifetime MMBtus.

10 **Q. How does the cost of saved energy of California's ESA Program compare to**
11 **Massachusetts' Low Income Program?**

12 A. Massachusetts' planned 2025 dollar per MMBtu is lower than all the utilities 2025
13 authorized dollar per MMBtu. PG&E and SCE have the lowest cost of saved
14 energy of the California utilities in 2025. SoCalGas's cost of saved energy is a bit
15 higher than PG&E and SCE. SDG&E's cost of saved energy is double that of
16 PG&E and SCE.

17 **Q. What other factors can drive cost-effectiveness?**

18 A. Other factors that can drive cost-effectiveness include, but are not limited to: (1)
19 investment in electric and gas measures, as there are different avoided energy and
20 demand costs for different fuels; (2) program allocations and measure mix; (3)
21 allocations to administrative costs and HCS measures with little or no associated
22 savings; (4) incentive levels, (5) the depth of savings per household; and (6) the
23 level of non-energy impacts. Given the limited scope of this bridge-year
24 proceeding, I have not investigated the extent to which each of these factors is
25 driving cost-effectiveness, although I do make recommendations below related to
26 reporting that may facilitate this investigation.

27 **Q. What do you recommend?**

28 A. I recommend the Commission note that SDG&E's and SCE's proposed 2027
29 activities fall well below the Commission's expectation in D.21-06-015 for
30 ESACET cost-effectiveness and direct SDG&E and SCE to propose plans in the

next cycle with ESACET BCRs that are more in line with the Commission's guidance of 0.7 for all the utilities.

7. REPORTING

Q. Do you recommend any improvements to reporting for program year 2027 and beyond?

A. Yes. Table 1 below shows that 53 to 64 percent of total annual ESA statewide funding has or will be invested in gas measures from 2021 to 2026. As continued investment in gas energy efficiency (specifically gas heating system replacements) may make it more challenging for the state to achieve its climate goals, I am interested in understanding the level and types of gas investments in greater detail moving forward.

Table 1. Percent Investment in Gas, 2021 to 2026³³

Utility	Fuels	2021 actuals	2022 actuals	2023 actuals	2024 actuals	2025 authorized	2026 authorized
All	Electric	\$ 170.3	\$ 105.7	\$ 89.3	\$ 146.3	\$ 195.9	\$ 174.7
PG&E	Electric	\$ 81.3	\$ 40.9	\$ 54.7	\$ 70.2	\$ 82.1	\$ 81.7
SCE	Electric	\$ 81.2	\$ 56.5	\$ 26.2	\$ 66.6	\$ 96.4	\$ 74.8
SDG&E	Electric	\$ 7.8	\$ 8.3	\$ 8.4	\$ 9.5	\$ 17.4	\$ 18.2
All	Gas	\$ 194.9	\$ 191.1	\$ 156.4	\$ 168.8	\$ 211.8	\$ 212.3
PG&E	Gas	\$ 75.4	\$ 78.9	\$ 68.0	\$ 65.7	\$ 74.6	\$ 74.6
SDG&E	Gas	\$ 8.1	\$ 7.7	\$ 8.4	\$ 10.3	\$ 14.3	\$ 15.1
SoCalGas	Gas	\$ 111.4	\$ 104.5	\$ 80.1	\$ 92.8	\$ 122.8	\$ 122.5
All	Electric and Gas	\$ 365.2	\$ 296.8	\$ 245.7	\$ 315.1	\$ 407.7	\$ 387.0
All	% Gas	53%	64%	64%	54%	52%	55%

The Commission should examine the cost, savings, and benefits associated with the gas investments. However, PG&E's and SDG&E's reporting does not break

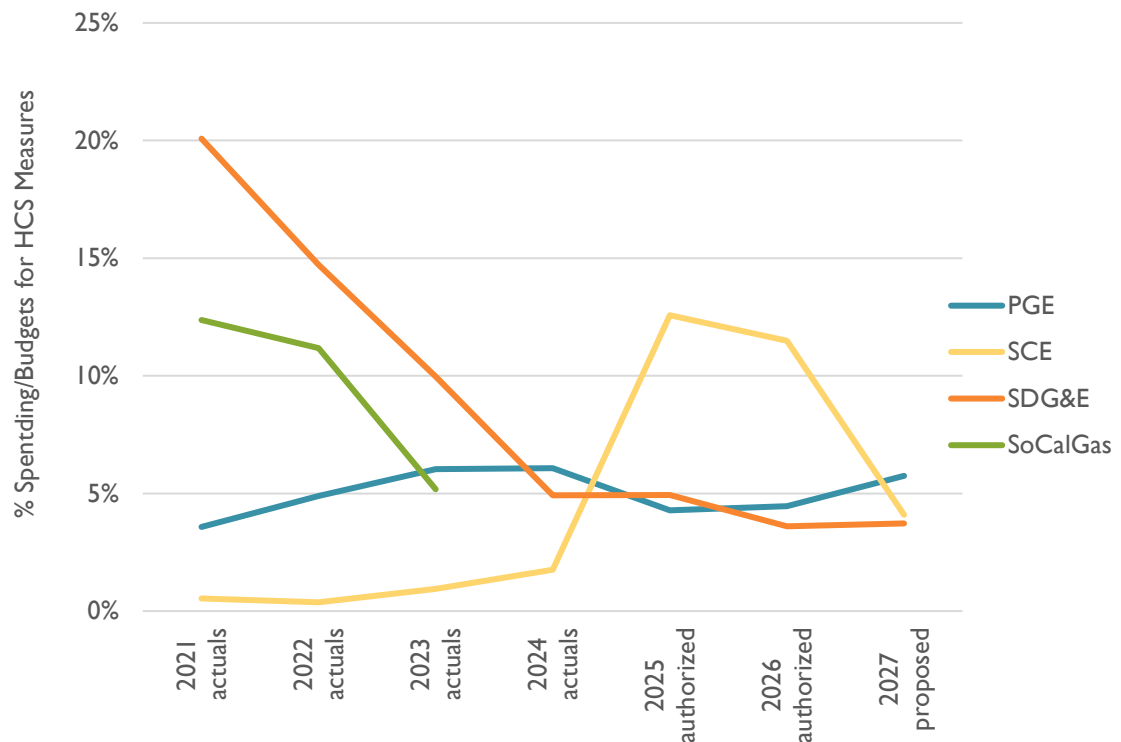
³³ Sources:

- 2021-2026: Responses to TURN PG&E 002 Q01, TURN SCE 002 Q02, and TURN SDG&E 001 Q15.
- SoCalGas 2021-2024: From the Summary Highlights tab of the 2021, 2022, 2023 and 2024 Annual Reports.
- SoCalGas 2025 and 2026 authorized: D.21-06-015, Attachment 1 - Approved Budgets, Goals and Targets for CARE, FERA, and ESA (Program Years 2021-2026), Table 7.

1 out electric and gas costs and benefits. And, the reporting of energy savings in
2 annual kWh for electric investments and annual therms for gas investments does
3 not allow for direct comparisons of the annual and lifetime cost of saved energy
4 of electric and gas investments.

5 Also, Figure 9 below shows that the investment in HCS measures fluctuated
6 considerably over this plan cycle by utility (other than PG&E) and among
7 utilities. It is important to understand the level of investment in HCS measures
8 and the impact these investments are having on the cost of saved energy and cost-
9 effectiveness. However, the utilities do not report investments, savings, and
10 benefits for HCS measures.

Figure 9. Percent Investment in HCS Measures, 2021 to present^{34, 35}



Q. Did you request breakouts of electric and gas spending and authorized/proposed budgets from utilities in this proceeding?

A. Yes. Most utilities provided responses to TURN's data requests for this data. PG&E and SCE initially provided these breakouts for ESA Main and not for all programs, which was corrected for in subsequent responses.³⁶ However, I cannot

³⁴ Sources:

- 2021 to 2024 actual spending from the Summary Highlights tab of the 2021, 2022, 2023, and 2024 Annual Reports.
- 2021 to 2026 authorized budgets: D.21-06-015, Attachment 1 - Approved Budgets, Goals and Targets for CARE, FERA, and ESA (Program Years 2021-2026), Table 7.
- 2027 proposed: Table 7: ESA Portfolio Budget within each utilities' filing.
- HCS: Responses to TURN PG&E 002 Q02, TURN SCE 002 Q05, TURN SDG&E 002 Q04, and TURN SoCalGas 002 Q05.

³⁵ Notes:

- SoCalGas only provided 2021-2023 actuals in its response.
- I calculate these percentages by dividing the total HCS spending/budgets by the total ESA spending/budgets.

³⁶ Responses to TURN PG&E 002 Q01, TURN SCE 002 Q02, and TURN SDG&E 001 Q15.

1 make sense of the data I received. PG&E's and SDG&E's breakouts of spending
2 and budgets by electric and gas do not sum to the total spending and budgets in
3 the annual reports and goals in all years. Though SCE is an electric-only utility,
4 the spending and budget data it provided in response to this request does not
5 match the total spending and budgets shown in the annual reports and goals in
6 most years.

7 **Q. Did you request that utilities calculate the cost of saved energy in this**
8 **proceeding?**

9 A. Yes. Most utilities provided responses to TURN's data requests for request for
10 cost per kWh and cost per therm data.³⁷ However, I cannot make sense of some of
11 the data I received. SCE provided this calculation for actuals and not for
12 authorized values and the values provided do not align with my calculations of
13 spending and budgets divided by kWh savings. SDG&E's values also do not align
14 with my calculations of dollars per kWh and therm savings, though SDG&E notes
15 it is using total program costs rather than total portfolio costs for this calculation
16 which may explain the differences. SDG&E offers no explanation for why the
17 calculation should be done in this way. SDG&E and SCE hardcoded their
18 calculations so I cannot see how they are producing these values.

19 **Q. Did you request that utilities provide the costs, savings, and benefits**
20 **associated with HCS measures in this proceeding?**

21 A. No. I requested the utilities calculate the costs only, which I used to develop
22 Figure 9 above.³⁸ I did not request the savings and benefits data. Given the
23 variability in the costs, I request the savings and benefits data as well.

24 **Q. What do you recommend the Commission do?**

25 A. I recommend that the Commission make the following changes to reporting
26 starting in program year 2027:

³⁷ Responses to TURN PG&E 002 Q01, TURN SCE 002 Q02, and TURN SDG&E 001 Q15.

³⁸ Responses to TURN PG&E 002 Q02, TURN SCE 002 Q05, TURN SDG&E 002 Q04, and
TURN SoCalGas 002 Q05.

1 • Require PG&E and SDG&E to provide a breakout of their entire proposed
2 2027 budget by electric and gas.

3 • Direct all utilities to report savings in net annual and lifetime MMBtus.

4 • Direct all utilities to report the budget, savings, and benefits that are
5 associated with HCS measures.

6 **Q. Does this conclude your testimony?**

7 A. Yes, it does.

APPENDIX A

Qualifications of Jennifer Kallay

Jennifer Kallay, Principal Associate

Synapse Energy Economics | 485 Massachusetts Avenue, Suite 3 | Cambridge, MA 02139
jkallay@synapse-energy.com

PROFESSIONAL EXPERIENCE

Synapse Energy Economics, Inc., Cambridge, MA. *Principal Associate*, April 2023 – Present; *Senior Associate*, June 2013 – April 2023; *Associate*, July 2008 – June 2013; *Research Associate*, January 2007 – July 2008.

More than 18 years of experience researching and analyzing distributed energy resource plans, program design and performance; funding and incentive mechanisms; and cost-effectiveness screening to achieve policy goals in jurisdictions in the United States and Canada.

- Improves grid resilience planning and practices through work on goal setting, scoping, evaluation and prioritization criteria, performance monitoring and incentives, regulatory approaches, and cost recovery mechanisms.
- Assesses the disparate impacts of electric and natural gas infrastructure on economic, social, and health outcomes and identifies and evaluates solutions for improving energy equity.
- Leads stakeholder workshops to provide context on regulatory practices and opportunities for public engagement, collect public input, and integrate public input into electric and gas system regulation and planning.

Boston University's Center for Energy and Environmental Studies, Boston, MA. *Research Assistant for Professor Robert Kaufmann*, January 2006 – January 2007.

Modeled land-use change in the Amazon using spatial, economic, climatic, and physical variables, and GIS and regression techniques.

Digitas, Inc., Boston, MA. *Manager*, November 1999 – August 2005.

Researched, designed, and executed reporting solutions to assess the effectiveness of marketing strategies based on consumer behavior. Customized analyses to gain insight into environmental influences on marketing performance and designed and built models to predict sales/revenue and inform business economics using relational databases.

PROFESSIONAL ACTIVITIES

Gas and Light Commissioner. *Elected Public Official.* 2018-present. Serves on Wakefield Massachusetts' Municipal Gas and Light Department Board of Commissioners.

EDUCATION

Boston University, Boston, MA

Master of Arts in Energy and Environmental Analysis, Spring 2007. Graduate course work in multivariate statistical analysis, environmental economics, risk assessment, energy, GIS, climate change, and environmental policy.

University of Maryland, College Park, MD

Bachelor of Arts in Journalism, Spring 1999. Presidential Scholarship and Honors Program.

PUBLICATIONS

Kallay, J., A. Napoleon, E. Ashley, K. Takahashi, T. Woolf. 2024. *Review of New Brunswick Power's 2024/25 to 2026/27 DSM Program Initiatives Update.* Synapse Energy Economics for the New Brunswick Energy and Utilities Board Staff.

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Napoleon, A., J. Hall, J. Kallay, M. Chang, P. Eash-Gates, N. L. Seidman, C. James, D. Torre, D. Brutkoski, J. Migden-Ostrander, K. Colburn, K. Maddux, D. Harlow, M. Power. 2020. *Energy Infrastructure: Sources of Inequities and Policy Solutions for Improving Community Health and Wellbeing*. Synapse Energy Economics, Regulatory Assistance Project, and Community Action Partnership for the Robert Wood Johnson Foundation.

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TESTIMONY

Rhode Island Public Utilities Commission (Docket 25-37-EE): Direct Testimony regarding the Narragansett Electric Co. d/b/a Rhode Island Energy's Annual Energy Efficiency Plan for 2026. On behalf of the Division of Public Utilities and Carriers, November 7, 2025.

Rhode Island Public Utilities Commission (Docket 24-39-EE): Direct Testimony regarding the Narragansett Electric Co. d/b/a Rhode Island Energy's Annual Energy Efficiency Plan for 2025. On behalf of the Division of Public Utilities and Carriers, November 15, 2024.

New Brunswick Energy and Utilities Board (Matter No. 552): Direct Testimony regarding the Review of New Brunswick Power's 2024/25 to 2026/27 DSM Program Initiatives Update in New Brunswick Power's 2024–2025 General Rate Application. On behalf of the New Brunswick Energy and Utilities Board Staff, March 28, 2024.

Rhode Island Public Utilities Commission (Docket 23-35-EE): Direct Testimony regarding the Narragansett Electric Co. d/b/a Rhode Island Energy's 2024-2026 Energy Efficiency Three-Year Plan and Annual Energy Efficiency Plan for 2024. On behalf of the Division of Public Utilities and Carriers, November 10, 2023.

New Mexico Public Regulation Commission (Case No. 22-00232-UT): Direct Testimony regarding New Mexico Gas Company's application for approval of its 2023-2025 Energy Efficiency Program. On behalf of the Office of the Attorney General, November 2022.

Rhode Island Public Utilities Commission (Docket 22-33-EE): Direct Testimony regarding the Narragansett Electric Co. d/b/a Rhode Island Energy's Annual Energy Efficiency Plan for 2023. On behalf of the Division of Public Utilities and Carriers, November 4, 2022.

Rhode Island Public Utilities Commission (Docket 5189): Direct Testimony regarding the Narragansett Electric d/b/a National Grid's 2022 Energy Efficiency Plan (EEP). On behalf of the Division of Public Utilities and Carriers, November 17, 2021.

Rhode Island Public Utilities Commission (Docket 5076): Direct Testimony regarding the Narragansett Electric d/b/a National Grid's 2021-2023 Energy Efficiency Program Plan (Three-Year Plan) & 2021 Annual Energy Efficiency Program (EEP) Plan. On behalf of the Division of Public Utilities and Carriers, November 12, 2020.

APPENDIX B

Data Request Responses Relied Upon

PACIFIC GAS AND ELECTRIC COMPANY
Income Qualified Programs Bridge Funding
Application 25-06-024
Data Response

PG&E Data Request No.:	TURN_001-Q006
PG&E File Name:	IQPBridgeFundingPY27_DR_TURN_001-Q006
Request Date:	September 16, 2025
Requester DR No.:	001
Requesting Party:	The Utility Reform Network
Requester:	Hayley Goodson
Date Sent:	September 30, 2025
PG&E Witness(es):	Jack Pilutti – Customer and Enterprise Solutions

SUBJECT: ENERGY SAVINGS ASSISTANCE PROGRAM

QUESTION 006

Referring to Footnote 71 on page 39 of Exhibit PG&E-01 which states, “PG&E forecasts that at the end of 2026, PG&E will likely have around \$104 million in unspent funds. Of this amount, PG&E plans to offset ESA program budget by about \$40.2 million with unspent funds carried forward to 2027. PG&E plans to address its proposed treatment for the remainder of the unspent funds in its upcoming full cycle application expected to be filed in Q4 2025.”

- a. Why doesn't PG&E propose to offset the ESA program budget using the full amount (\$104 million) of unspent funds?
- b. What happens to the remaining \$63.8 million (\$104 million – \$40.2 million) in projected unspent funds from 2026 in 2027?
- c. Please provide a summary of actual overspending/underspending by ESA program and pilot for 2021, 2022, 2023, and 2024.
- d. Please provide a summary of how overspending/underspending by ESA program and pilot for 2021, 2022, 2023, and 2024 was reconciled in the next program year.
- e. Please provide a projection of overspending/underspending by program in 2025. Identify year-to-date recorded values and projected totals.
- f. Has PG&E proposed or has the Commission approved a reconciliation of this 2025 overspending/underspending by program for 2026? If so, please summarize this proposal or approved reconciliation and provide a link or reference to it.
- g. Explain how PG&E's accumulation of \$104 million in unspent funds is consistent with the Fund Shifting policies established in D.21-06-015.
- h. Why does PG&E plan to wait until Q4 2025 to propose a treatment for the remainder of the unspent funds?

- i. Given PG&E has such a significant amount of underspending, why does PG&E assert it can spend the proposed 2027 budget? Why didn't PG&E propose a 2027 budget that is more in line with actual spending trends?

ANSWER 006

- a. The ESA program fund shifting rules in D.21-06-015 directed the following:

" ...

- Fund shifting in and out of the multifamily whole building (MFWB) programs, and pilots (including the Pilot Plus and Pilot Deep program), must be requested via a Tier 2 advice letter.
- Fund shifting is not allowed between program years; any remaining uncommitted and unspent funds at the end of a program year must be used to offset the next year's collection. An exception to this rule is granted for the MFWB programs, pilots (including the Pilot Plus and Pilot Deep program), and studies (where funds may be rolled over to the next program year or borrowed from a future program year within the cycle, to allow for flexibility in scheduling changes with these efforts)...."¹

As allowed by the ESA program fund shifting rules, PG&E will fund shift any remaining unspent funds for MFWB, PP/PD, and Studies at the end of 2026 into 2027 for these specific programs. PG&E does not propose to use the remaining unspent funds to offset the ESA Main or ESA Administrative program budgets because that is not allowable by the current fund shifting rules, and its Bridge Funding Application does not propose changes to these existing fund-shifting rules.

- b. As stated in Footnote 71 on page 39 of Exhibit (PG&E-01), "...PG&E plans to address its proposed treatment for the remainder of the unspent funds in its upcoming full cycle application expected to be filed in Q4 2025."

PG&E plans to propose to use any remaining unspent fund at the end of 2027, which was estimated at \$63.8 million (\$104 million – \$40.2 million) at the time of filing the Bridge Funding Application, to offset the 2028 collection. This is in accordance with the ESA program fund shifting rules as authorized in D.21-06-015, OP 181.

PG&E notes that all forecasts of unspent funds are estimates provided at a given point in time. Since the time of this filing, PG&E now forecasts the total amount of unspent funds to be approximately \$110 million by the end of 2026, updating the total amount unspent at the end of 2027 to be approximately \$70 million (\$110 million - \$40.2 million). PG&E anticipates that the total amount unspent may change further between now and the end of 2026. See,

¹ D.21-06-015, Ordering Paragraph 181.

"IQPBridgeFundingPY27_DR_TURN_001-Q006Atch01.xlsx" for a summary of this forecast.

- c. Please refer to *"IQPBridgeFundingPY27_DR_TURN_001-Q006Atch01.xlsx"* for a summary of actual overspending/underspending by ESA program and pilot for 2021, 2022, 2023, and 2024.
- d. Please refer to *"IQPBridgeFundingPY27_DR_TURN_001-Q006Atch01.xlsx"* for a summary of how overspending/underspending by ESA program and pilot for 2021, 2022, 2023, and 2024 was reconciled in the next program year.
- e. Please refer to *"IQPBridgeFundingPY27_DR_TURN_001-Q006Atch01.xlsx"* for a projection of overspending/underspending by program in 2025.
- f. No, in place of a reconciliation process, D.21-06-015, OP 181, details fund shifting rules; this authorizes PG&E to roll funding over to the next program year for MFWB, PP/PD, and Studies budgets. This is applicable to PG&E's expectation to carry forward unspent funds from 2025 into 2026 for these programs. Pursuant to the fund shifting rules, PG&E uses any unspent or uncommitted funds from the ESA Main program to offset collections at the end of each year.
- g. Please refer to, *"IQPBridgeFundingPY27_DR_TURN_001-Q006Atch01.xlsx"*, on how the unspent funds were carried forward year over year for MFWB, PP/PD, and Studies according to Fund Shifting policies established in D.21-06-015,² which make up \$104 million in estimate accumulative unspent funds by end of 2026. Please see the answer to subpart b, above, for more information on PG&E's updated unspent funds forecast.
- h. As quoted in PG&E's 2027 Bridge Funding application, "[t]he overall bridge year proposal for each program is generally based on the currently authorized program for 2026."³ As such, PG&E proposes the continuation of the PY 2021-2026 cycle into 2027 and will operate according to existing fund shifting rules. PG&E plans to address its proposed treatment for the remainder of the unspent funds at the end 2027 in its upcoming full cycle application for PY 2028-2033, expected to be filed in Q1 2026.
- i. PG&E asserts it can spend the proposed 2027 budget of \$158,380,427 for the ESA program because this proposed budget is in line with actual spending trends from 2021-2024 and the projected spend in 2025 and 2026. Two such examples include

² D.21-06-015, OP 181

³ A.25-06-022, Exhibit (PG&E-01), p. 8, lines 3-4.

PG&E's proposed reduction in MFWB funding and PP/PD funding when compared to 2026 authorized levels.⁴

Please refer to *"IQPBridgeFundingPY27_DR_TURN_001-Q006Atch01.xlsx"* for actual spend for 2021-2024, projected spend for 2025 – 2026, and proposed 2027 budget.

⁴ See A.25-06-022, Exhibit (PG&E-01), Appendix A, p. AppQ-5, Table 7: ESA Portfolio Budget

	A	B	C	D=(A+B)-C	E	F
	Unspent Fund Carry Forward from 2020 to 2021	2021 Authorized Budget [1]	2021 Recorded Expenses	2021 Overspend / Underspend	Unspent Fund Carry Forward from 2021 to 2022	2022 Authorized Budget
ESA Program - Budget Categories						
ESA Main [2]	\$ -	\$ 165,770,152	\$ 155,136,501	\$ 10,633,651	\$ 505,749	\$ 118,085,854
VEC Pilot [3]	\$ -	\$ 325,000	\$ 76,562	\$ 248,438	\$ 248,438	\$ 325,000
Studies	\$ 165,000	\$ 195,000	\$ 102,689	\$ 257,311	\$ 257,311	\$ 225,000
MF CAM Efforts[4]	\$ 30,433,033	\$ 12,955,488	\$ 15,640,024	\$ 27,748,496	\$ 27,748,496	\$ 25,890,417
MFWB [5]	N/A	N/A	N/A	N/A	N/A	N/A
PP/PD	\$ -	\$ -	\$ 33,308	\$ (33,308)	\$ (33,308)	\$ 8,782,607
SASH/MASH [8]	N/A	N/A	N/A	N/A	N/A	N/A
Total	\$ 30,598,033	\$ 178,725,640	\$ 170,809,833	\$ 38,348,839	\$ 28,220,937	\$ 152,758,877

[1] Advice Letter 4351-G/6035-E approved budget from January 1, 2021 to June 30, 2021. D.21-06-015 approved budget from July 1, 2021 to December 31,2021.
Main program are attributable to the VEC Pilot and Studies.
[3] VEC Pilot budget was authorized for 2021 - 2024. Unspent fund at the end of 2024 was used to offset collection in 2025.
[4] MF CAM Efforts was authorized through 2023. Unspent fund at the end of 2023 was used to offset collection in 2024 as authorized in D.21-06-015.
[5] MFWB began implementation in 2023
[6] PG&E does not request new budget for Multi-Family Whole Building (MFWB), Pilot Plus and Pilot Deep (PP/PD), and Studies in 2027. PG&E proposes to use the unspent funds carry forward from 2026 to 2027 for MFWB, PP, [7] Any unspent fund remains at the end of 2027 are expected to be used to off-set collection in 2028.
[8] OP 12 of D.15-01-027 states "The Program Administrators shall ensure that program expenditures in each utility's service territory do not exceed the total authorized budget amounts over the duration of the programs. The and PG&E jointly submitted an AL 7028-E to recover IOUs administrative costs for SASH/MASH, transfer unspent funds from the SASH and/or MASH programs to the ESA program, and dispose of the remaining funds in the IO This preserves the flexibility to use the funds as program needs change.
D.21-06-015, OP 181, Fund Shifting Rules

A.19-11-003 *et al.* ALJ/ATR/gp2

181. Pacific Gas and Electric Company, Southern California Edison Company, San Diego Gas & Electric Company and Southern California Gas Company must comply with the following fund shifting rules:

- Fund shifting of any amount between budget categories and between electric and gas budgets is allowed within the program year, with reporting of any shifts in the annual reports (no need for monthly reporting, and no need for advice letters unless otherwise noted below).
 - This applies to the California Alternate Rates for Energy (CARE) and Family Electric Rate Assistance (FERA) administrative budgets (not subsidy budgets), and the total Energy Savings Assistance (ESA) program budget (including administrative budgets).
- Any fund shifting must comply with the existing cap on ESA administrative costs (currently set at no more than 10 percent of total program costs, or the Utilities’ historical five-year average spend on administrative costs as a percentage of total program costs, whichever is greater), and any other caps established in this decision (minor home repairs, etc.) or future decisions, unless otherwise noted.
- Fund shifting in and out of the multifamily whole building (MFWB) programs, and pilots (including the Pilot Plus and Pilot Deep program), must be requested via a Tier 2 advice letter.
- Fund shifting is not allowed between program years; any remaining uncommitted and unspent funds at the end of a program year must be used to offset the next year’s collection.
 - An exception to this rule is granted for the MFWB programs, pilots (including the Pilot Plus and Pilot Deep program), and studies (where funds may be rolled over to the next program year or borrowed from a future program year within the cycle, to allow for flexibility in scheduling changes with these efforts).
- Fund shifting activities must also be reported to the Low Income Oversight Board (LIOB) via quarterly LIOB reports.

	G	H=(E+F)-G	I	J	K	L=(I+J)-K
	2022 Recorded Expenses	2022 Overspend / Underspend	Unspent Fund Carry Forward from 2022 to 2023	2023 Authorized Budget	2023 Recorded Expenses	2023 Overspend / Underspend
ESA Program - Budget Categories						
ESA Main [2]	\$ 123,161,951	\$ (4,570,348)	\$ 785,671	\$ 126,954,888	\$ 119,876,124	\$ 7,864,435
VEC Pilot [3]	\$ 152,563	\$ 420,876	\$ 420,876	\$ 325,000	\$ (229,688)	\$ 975,563
Studies	\$ 117,516	\$ 364,795	\$ 364,795	\$ 292,500	\$ (43,743)	\$ 701,039
MF CAM Efforts[4]	\$ 9,159,626	\$ 44,479,287	\$ 39,123,268	\$ -	\$ 494,858	\$ 38,628,409
MFWB [5]	N/A	N/A	\$ -	\$ 36,493,866	\$ 8,007,015	\$ 28,486,851
PP/PD	\$ 907,761	\$ 7,841,539	\$ 7,841,539	\$ 8,782,607	\$ 4,125,896	\$ 12,498,249
SASH/MASH [8]	N/A	N/A	\$ -	\$ 9,566,416	\$ -	\$ 9,566,416
Total	\$ 133,229,337	\$ 47,750,477	\$ 47,750,477	\$ 181,797,777	\$ 132,503,894	\$ 97,044,361

[1] Advice Letter 4351-G/6035-E approved budget from January 1, 2021 to June 30, 2021. D.21-06-015 approver

Main program are attributable to the VEC Pilot and Studies.

[3] VEC Pilot budget was authorized for 2021 - 2024. Unspent fund at the end of 2024 was used to offset collect

[4] MF CAM Efforts was authorized through 2023. Unspent fund at the end of 2023 was used to offset collection

[5] MFWB began implementation in 2023

[6] PG&E does not request new budget for Multi-Family Whole Building (MFWB), Pilot Plus and Pilot Deep (PP/PD), and Studies activities in 2027, which reduces PG&E's ESA funding request by \$40.2 million.

[7] Any unspent fund remains at the end of 2027 are expected to be used to off-set collection in 2028.

[8] OP 12 of D.15-01-027 states "The Program Administrators shall ensure that program expenditures in each ut program incentive budgets will be available until all funds are exhausted or until December 31, 2021, whichever occurs and PG&E jointly submitted an AL 7028-E to recover IOUs administrative costs for SASH/MASH, transfer unspentUs' California Solar Initiative Balancing Accounts. AL 7028-E was disposed and effective on October 20, 2023. The transfer This preserves the flexibility to use the funds as program needs change.

D.21-06-015, OP 181, Fund Shifting Rules

A.19-11-003 *et al.* ALJ/ATR/gp2

181. Pacific Gas and Electric Company, Southern California Edison Company, San Diego Gas & Electric Company and Southern California Gas Company must comply with the following fund shifting rules:

- Fund shifting of any amount between budget categories and between electric and gas budgets is allowed within the program year, with reporting of any shifts in the annual reports (no need for monthly reporting, and no need for advice letters unless otherwise noted below).
 - This applies to the California Alternate Rates for Energy (CARE) and Family Electric Rate Assistance (FERA) administrative budgets (not subsidy budgets), and the total Energy Savings Assistance (ESA) program budget (including administrative budgets).
- Any fund shifting must comply with the existing cap on ESA administrative costs (currently set at no more than 10 percent of total program costs, or the Utilities' historical five-year average spend on administrative costs as a percentage of total program costs, whichever is greater), and any other caps established in this decision (minor home repairs, etc.) or future decisions, unless otherwise noted.
- Fund shifting in and out of the multifamily whole building (MFWB) programs, and pilots (including the Pilot Plus and Pilot Deep program), must be requested via a Tier 2 advice letter.
- Fund shifting is not allowed between program years; any remaining uncommitted and unspent funds at the end of a program year must be used to offset the next year's collection.
 - An exception to this rule is granted for the MFWB programs, pilots (including the Pilot Plus and Pilot Deep program), and studies (where funds may be rolled over to the next program year or borrowed from a future program year within the cycle, to allow for flexibility in scheduling changes with these efforts).
- Fund shifting activities must also be reported to the Low Income Oversight Board (LIOB) via quarterly LIOB reports.

	M	N	O	P=(M+N)-O	Q	R
	Unspent Fund Carry Forward from 2023 to 2024	2024 Authorized Budget	2024 Recorded Expenses	2024 Overspend / Underspend	Unspent Fund Carry Forward from 2024 to 2025	2025 Authorized Budget
ESA Program - Budget Categories						
ESA Main [2]	\$ 1,676,602	\$ 118,462,500	\$ 112,518,356	\$ 7,620,746	\$ 882,853	\$ 116,490,789
VEC Pilot [3]	\$ 975,563	\$ 325,000	\$ -	\$ 1,300,563	\$ -	\$ -
Studies	\$ 701,039	\$ 315,000	\$ 133,186	\$ 882,853	\$ 882,853	\$ 117,500
MF CAM Efforts[4]	\$ -	N/A	N/A	N/A	N/A	N/A
MFWB [5]	\$ 28,486,851	\$ 44,512,082	\$ 22,617,567	\$ 50,381,366	\$ 50,381,366	\$ 45,847,446
PP/PD	\$ 12,498,249	\$ 8,782,607	\$ 9,821,489	\$ 11,459,367	\$ 11,459,367	\$ 8,782,607
SASH/MASH [8]	\$ 9,566,416	\$ -	\$ -	\$ 9,566,416	\$ 9,566,416	\$ -
Total	\$ 52,228,118	\$ 171,757,189	\$ 144,957,412	\$ 79,027,896	\$ 72,290,003	\$ 171,120,842

[1] Advice Letter 4351-G/6035-E approved budget from January 1, 2021 to June 30, 2021. D.21-06-015 approver Main program are attributable to the VEC Pilot and Studies.

[3] VEC Pilot budget was authorized for 2021 - 2024. Unspent fund at the end of 2024 was used to offset collect

[4] MF CAM Efforts was authorized through 2023. Unspent fund at the end of 2023 was used to offset collection

[5] MFWB began implementation in 2023

[6] PG&E does not request new budget for Multi-Family Whole Building (MFWB), Pilot Plus and Pilot Deep (PP/PD)

[7] Any unspent fund remains at the end of 2027 are expected to be used to off-set collection in 2028.

[8] OP 12 of D.15-01-027 states "The Program Administrators shall ensure that program expenditures in each ufirst. Any money unspent and unencumbered on January 1, 2022, shall be used for “cost-effective energy efficiency mea and PG&E jointly submitted an AL 7028-E to recover IOUs administrative costs for SASH/MASH, transfer unspeerrred SASH and MASH funds will be used to primarily support the ESA Main program implementation across the current This preserves the flexibility to use the funds as program needs change.

D.21-06-015, OP 181, Fund Shifting Rules

A.19-11-003 *et al.* ALJ/ATR/gp2

181. Pacific Gas and Electric Company, Southern California Edison Company, San Diego Gas & Electric Company and Southern California Gas Company must comply with the following fund shifting rules:

- Fund shifting of any amount between budget categories and between electric and gas budgets is allowed within the program year, with reporting of any shifts in the annual reports (no need for monthly reporting, and no need for advice letters unless otherwise noted below).
 - This applies to the California Alternate Rates for Energy (CARE) and Family Electric Rate Assistance (FERA) administrative budgets (not subsidy budgets), and the total Energy Savings Assistance (ESA) program budget (including administrative budgets).
- Any fund shifting must comply with the existing cap on ESA administrative costs (currently set at no more than 10 percent of total program costs, or the Utilities’ historical five-year average spend on administrative costs as a percentage of total program costs, whichever is greater), and any other caps established in this decision (minor home repairs, etc.) or future decisions, unless otherwise noted.
- Fund shifting in and out of the multifamily whole building (MFWB) programs, and pilots (including the Pilot Plus and Pilot Deep program), must be requested via a Tier 2 advice letter.
- Fund shifting is not allowed between program years; any remaining uncommitted and unspent funds at the end of a program year must be used to offset the next year’s collection.
 - An exception to this rule is granted for the MFWB programs, pilots (including the Pilot Plus and Pilot Deep program), and studies (where funds may be rolled over to the next program year or borrowed from a future program year within the cycle, to allow for flexibility in scheduling changes with these efforts).
- Fund shifting activities must also be reported to the Low Income Oversight Board (LIOB) via quarterly LIOB reports.

	S	T	U=(Q+R)-T	V	W	X
	YTD August 2025 Expenses	Estimate 2025 Expenses	Estimate 2025 Overspend / Underspend	Estimate Unspent Fund Carry Forward from 2025 to 2026	2026 Authorized Budget	Estimate 2026 Expenses
ESA Program - Budget Categories						
ESA Main [2]	\$ 75,303,878	\$ 115,500,000	\$ 1,873,642	\$ 880,353	\$ 114,909,676	\$ 112,000,000
VEC Pilot [3]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Studies	\$ 106,909	\$ 120,000	\$ 880,353	\$ 880,353	\$ 125,000	\$ 125,000
MF CAM Efforts[4]	N/A	N/A	N/A	N/A	N/A	N/A
MFWB [5]	\$ 17,483,528	\$ 28,000,000	\$ 68,228,812	\$ 68,228,812	\$ 47,222,869	\$ 27,000,000
PP/PD	\$ 5,486,906	\$ 8,600,000	\$ 11,641,975	\$ 11,641,975	\$ 8,782,607	\$ 9,500,000
SASH/MASH [8]	\$ -	\$ -	\$ 9,566,416	\$ 9,566,416	\$ -	\$ -
Total	\$ 98,274,312	\$ 152,100,000	\$ 91,310,845	\$ 90,317,555	\$ 170,915,152	\$ 148,500,000

[1] Advice Letter 4351-G/6035-E approved budget from January 1, 2021 to June 30, 2021. D.21-06-015 approver Main program are attributable to the VEC Pilot and Studies.

[3] VEC Pilot budget was authorized for 2021 - 2024. Unspent fund at the end of 2024 was used to offset collect

[4] MF CAM Efforts was authorized through 2023. Unspent fund at the end of 2023 was used to offset collection

[5] MFWB began implementation in 2023

[6] PG&E does not request new budget for Multi-Family Whole Building (MFWB), Pilot Plus and Pilot Deep (PP/PD)

[7] Any unspent fund remains at the end of 2027 are expected to be used to off-set collection in 2028.

[8] OP 12 of D.15-01-027 states "The Program Administrators shall ensure that program expenditures in each usures in low-income residential housing that benefit ratepayers," as set forth in Public Utilities Code Section 2852(and PG&E jointly submitted an AL 7028-E to recover IOUs administrative costs for SASH/MASH, transfer unspeprogram cycle. However, PG&E and SCE seek flexibility to utilize the SASH and MASH funds across ESA categories, i This preserves the flexibility to use the funds as program needs change.

D.21-06-015, OP 181, Fund Shifting Rules

A.19-11-003 et al. ALJ/ATR/gp2

181. Pacific Gas and Electric Company, Southern California Edison Company, San Diego Gas & Electric Company and Southern California Gas Company must comply with the following fund shifting rules:

- Fund shifting of any amount between budget categories and between electric and gas budgets is allowed within the program year, with reporting of any shifts in the annual reports (no need for monthly reporting, and no need for advice letters unless otherwise noted below).
 - This applies to the California Alternate Rates for Energy (CARE) and Family Electric Rate Assistance (FERA) administrative budgets (not subsidy budgets), and the total Energy Savings Assistance (ESA) program budget (including administrative budgets).
- Any fund shifting must comply with the existing cap on ESA administrative costs (currently set at no more than 10 percent of total program costs, or the Utilities’ historical five-year average spend on administrative costs as a percentage of total program costs, whichever is greater), and any other caps established in this decision (minor home repairs, etc.) or future decisions, unless otherwise noted.
- Fund shifting in and out of the multifamily whole building (MFWB) programs, and pilots (including the Pilot Plus and Pilot Deep program), must be requested via a Tier 2 advice letter.
- Fund shifting is not allowed between program years; any remaining uncommitted and unspent funds at the end of a program year must be used to offset the next year’s collection.
 - An exception to this rule is granted for the MFWB programs, pilots (including the Pilot Plus and Pilot Deep program), and studies (where funds may be rolled over to the next program year or borrowed from a future program year within the cycle, to allow for flexibility in scheduling changes with these efforts).
- Fund shifting activities must also be reported to the Low Income Oversight Board (LIOB) via quarterly LIOB reports.

	Y=(V+W)-X	Z	AA	AB=Z-AA
	Estimate 2026 Overspend / Underspend	Estimate Unspent Fund Carry Forward from 2026 to 2027	2027 Proposed Budget (Bridge Funding Application A.25- 06-024) [6]	Remaining Unspent Fund in 2027 [7]
ESA Program - Budget Categories				
ESA Main [2]	\$ 3,790,029	\$ 880,353	\$ 118,625,716	\$ 482,853
VEC Pilot [3]	\$ -	\$ -	\$ -	\$ -
Studies	\$ 880,353	\$ 880,353	\$ 397,500	\$ 482,853
MF CAM Efforts[4]	N/A	N/A	N/A	N/A
MFWB [5]	\$ 88,451,681	\$ 88,451,681	\$ 36,861,192	\$ 51,590,489
PP/PD	\$ 10,924,582	\$ 10,924,582	\$ 2,893,520	\$ 8,031,062
SASH/MASH [8]	\$ 9,566,416	\$ 9,566,416	\$ -	\$ 9,566,416
Total	\$ 112,732,708	\$ 109,823,032	\$ 158,380,428	\$ 69,670,820

[1] Advice Letter 4351-G/6035-E approved budget from January 1, 2021 to June 30, 2021. D.21-06-015 approver Main program are attributable to the VEC Pilot and Studies.

[3] VEC Pilot budget was authorized for 2021 - 2024. Unspent fund at the end of 2024 was used to offset collect

[4] MF CAM Efforts was authorized through 2023. Unspent fund at the end of 2023 was used to offset collection

[5] MFWB began implementation in 2023

[6] PG&E does not request new budget for Multi-Family Whole Building (MFWB), Pilot Plus and Pilot Deep (PP/PD)

[7] Any unspent fund remains at the end of 2027 are expected to be used to off-set collection in 2028.

[8] OP 12 of D.15-01-027 states "The Program Administrators shall ensure that program expenditures in each ut(3)." On September 20, 2023, SCE and PG&E jointly submitted an AL 7028-E to recover IOUs administrative costs for SASH/MASH, transfer unspent for other ESA programs and pilots (e.g., MFWB and Pilot Plus/Deep). This preserves the flexibility to use the funds as program needs change.

D.21-06-015, OP 181, Fund Shifting Rules

A.19-11-003 et al. ALJ/ATR/gp2

181. Pacific Gas and Electric Company, Southern California Edison Company, San Diego Gas & Electric Company and Southern California Gas Company must comply with the following fund shifting rules:

- Fund shifting of any amount between budget categories and between electric and gas budgets is allowed within the program year, with reporting of any shifts in the annual reports (no need for monthly reporting, and no need for advice letters unless otherwise noted below).
 - This applies to the California Alternate Rates for Energy (CARE) and Family Electric Rate Assistance (FERA) administrative budgets (not subsidy budgets), and the total Energy Savings Assistance (ESA) program budget (including administrative budgets).
- Any fund shifting must comply with the existing cap on ESA administrative costs (currently set at no more than 10 percent of total program costs, or the Utilities’ historical five-year average spend on administrative costs as a percentage of total program costs, whichever is greater), and any other caps established in this decision (minor home repairs, etc.) or future decisions, unless otherwise noted.
- Fund shifting in and out of the multifamily whole building (MFWB) programs, and pilots (including the Pilot Plus and Pilot Deep program), must be requested via a Tier 2 advice letter.
- Fund shifting is not allowed between program years; any remaining uncommitted and unspent funds at the end of a program year must be used to offset the next year’s collection.
 - An exception to this rule is granted for the MFWB programs, pilots (including the Pilot Plus and Pilot Deep program), and studies (where funds may be rolled over to the next program year or borrowed from a future program year within the cycle, to allow for flexibility in scheduling changes with these efforts).
- Fund shifting activities must also be reported to the Low Income Oversight Board (LIOB) via quarterly LIOB reports.

PACIFIC GAS AND ELECTRIC COMPANY
Income Qualified Programs Bridge Funding
Application 25-06-024
Data Response

PG&E Data Request No.:	TURN_001-Q014
PG&E File Name:	IQPBridgeFundingPY27_DR_TURN_001-Q014
Request Date:	September 16, 2025
Requester DR No.:	001
Requesting Party:	The Utility Reform Network
Requester:	Hayley Goodson
Date Sent:	September 30, 2025
PG&E Witness(es):	None – None

SUBJECT: ENERGY SAVINGS ASSISTANCE PROGRAM

QUESTION 014

Referring to Exhibit PG&E-01 Attachment A Excel Attachments. Please provide the following list of tables in machine readable excel format with formulae intact:

- Table 5 ESA Annual Energy Savings Goals (kWh, kW, Therms);
- Table 6 Annual ESA Household Treatment Goals and Targets;
- Table 7 ESA Portfolio Budget;
- Table A-7 ESA Portfolio Cost Effectiveness;
- Table B-2 Gas Rate Impacts;
- Table B-3 Electric Rate Impacts; and
- Table E-1 ESA and CARE Studies Budget.

ANSWER 014

Exhibit PG&E-01 Attachment A Excel Attachments was previously requested by Cal Advocates and provided by PG&E as attachment IQPBridgeFundingPY27_DR_CalAdvocates_001-Q008Atch01. PG&E's public documents related to the Income Qualified Bridge Funding Application can be accessed on PG&E's Azure Website by following the instructions below.

1. Complete registration and login to Regulatory Case Documents: [Regulation \(pgera.azurewebsites.net\)](https://pgera.azurewebsites.net)
2. Select "Income Qualified Programs Bridge Funding [A.25-06-24 [-022, -023, -025]]" from the dropdown menu
3. Select "Data Responses and Requests" as the document type
4. Narrow down the search by filling in any other necessary information
5. Click Search

PACIFIC GAS AND ELECTRIC COMPANY
Income Qualified Programs Bridge Funding
Application 25-06-024
Data Response

PG&E Data Request No.:	TURN_001-Q021
PG&E File Name:	IQPBridgeFundingPY27_DR_TURN_001-Q021
Request Date:	September 16, 2025
Requester DR No.:	001
Requesting Party:	The Utility Reform Network
Requester:	Hayley Goodson
Date Sent:	September 30, 2025
PG&E Witness(es):	Jack Pilutti – Customer and Enterprise Solutions

SUBJECT: ENERGY SAVINGS ASSISTANCE PROGRAM

Comparison to other Utility Filings

QUESTION 021

Referring to footnotes 3 and 4 under Table D-3: ESA Program Budget on page B8 of SCE-03, which provide SCE assumptions regarding escalation rates including a labor escalation rate of 3% and a non-labor escalation rate of 2%.

- a. Please provide a similar table with labor and non-labor escalation broken out by the categories and programs identified by SCE, as applicable to PG&E.
- b. Please compare the specific labor and non-labor line items in PG&E's table to those in SCE's table. Does PG&E propose escalating different line items than what is shown in SCE's table? Please identify and explain each of the differences.
- c. Why does PG&E propose the same escalation rate for labor and non-labor (3% for both as opposed to 3% for labor and 2% for non-labor)?
- d. Is it appropriate for PG&E to apply escalation rates for labor and nonlabor that are different than SCE's proposed rates? Why or why not?

ANSWER 021

- a. SCE's attribution of budget categories and programs into "labor" and "non-labor" as delineated in Table D-3 is not applicable to PG&E's 2027 Bridge Funding Application because PG&E uses a blended escalation rate for both labor and non-labor costs. As such, PG&E provides a similar table with blended escalation for all applicable categories. Please refer to "*IQPBridgeFundingPY27_DR_TURN_001-Q021Atch01.xlsx*."
- b. PG&E objects to this question on the grounds that it calls for speculation on SCE's proposed escalation of its program line items in its Bridge Funding Application. Notwithstanding and subject to this objection, PG&E responds as follows:

PG&E proposed escalating most budget categories based on PG&E's ESA Program needs. Most of PG&E's budget categories listed in *"IQPBridgeFundingPY27_DR_TURN_001-Q021Atch01.xlsx"* include both labor and non-labor expenses.

- c. The proposed 3% rate of escalation for 2027 is a blended escalation rate for both labor and non-labor costs and is typically used by PG&E for forecasting purposes. In the current program cycle, PG&E has experienced an approximately 3% increase in contract and labor costs annually, which is consistent with the 3% forecasted escalation used in A.19-11-003.¹ Most of PG&E's budget categories listed in *"IQPBridgeFundingPY27_DR_TURN_001-Q021Atch01.xlsx"* include both labor and non-labor expenses.
- d. PG&E objects to this question on the grounds that it calls for speculation on the appropriateness of SCE's proposals. Notwithstanding and subject to this objection, PG&E responds as follows:

Please see PG&E's response to subpart c, above for information about PG&E's escalation approach.

¹ As documented in PG&E's workpapers supporting A.19-11-003 (November 2019) and provided to Cal Advocates as "LowIncomeProgramPY21-26_DR_CalAdvocates_004-Q01Atch01"

Pacific Gas & Electric Company

Table 7: ESA Portfolio Budget

			Added data for IQPBridgeFundingPY27_DR_TURN_001-Q021 response				
Category	2026 Authorized Budget	2027 Proposed Budget [3]	2027 Forecast w/out Escalation (a)	3% Escalation for Labor and Non-Labor (b) [4]	2027 Proposed Budget (c)=(a)+(b)	Application of Unspent Funds (d)	2027 Proposed Funding (Require Revenue Collection in 2027) (e)=(c)+(d)
EE	\$ 100,305,712	\$ 105,534,617	\$ 102,460,793	\$ 3,073,824	\$ 105,534,617		\$ 105,534,617
EE-MF [1]	\$ 47,222,869	\$ 36,861,192	\$ 35,787,565	\$ 1,073,627	\$ 36,861,192	\$ (36,861,192)	\$ (0)
SPOC [1]	\$ 375,829	\$ 387,104	\$ 375,829	\$ 11,275	\$ 387,104	\$ (387,104)	\$ (0)
EE-Pilots	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EE Subtotal	\$ 147,528,582	\$ 142,395,809	\$ 138,248,358	\$ 4,147,451	\$ 142,395,809	\$ (36,861,192)	\$ 105,534,617
Training Center	\$ 426,698	\$ 439,498	\$ 426,698	\$ 12,801	\$ 439,499		\$ 439,499
Workforce Educationand Training	\$ -	\$ -	\$-	\$ -	\$ -		\$ -
Inspections	\$ 3,870,097	\$ 3,986,200	\$ 3,870,097	\$ 116,103	\$ 3,986,200		\$ 3,986,200
Marketing and Outreach	\$ 1,791,562	\$ 1,845,309	\$ 1,791,562	\$ 53,747	\$ 1,845,309		\$ 1,845,309
Studies [1] [5]	\$ 125,000	\$ 397,500	\$ 397,500		\$ 397,500	\$ (397,500)	\$ -
Regulatory Compliance	\$ 836,697	\$ 861,798	\$ 836,697	\$ 25,101	\$ 861,798		\$ 861,798
General Administration	\$ 7,484,262	\$ 5,489,056	\$ 5,329,181	\$ 159,875	\$ 5,489,056		\$ 5,489,056
CPUC Energy Division	\$ 69,647	\$ 71,737	\$ 69,647	\$ 2,089	\$ 71,736		\$ 71,736
Subtotal - Admin	\$ 14,603,963	\$ 13,091,098	\$ 12,721,382	\$ 369,716	\$ 13,091,098	\$ (397,500)	\$ 12,693,598
							\$ -
Program Total	\$ 162,132,545	\$ 155,486,907	\$ 150,969,740	\$ 4,517,167	\$ 155,486,907	\$ (37,258,692)	\$ 118,228,215
Staff Proposal Pilot (PPPD) [1] [6]	\$ 8,782,607	\$ 2,893,520	\$ 2,893,520		\$ 2,893,520	\$ (2,893,520)	\$ -
Portfolio Total [2]	\$ 170,915,152	\$ 158,380,427	\$ 153,863,260	\$ 4,517,167	\$ 158,380,427	\$ (40,152,212)	\$ 118,228,215

[1] PG&E does not request new budget for Multi-Family Whole Building (MFWB), Pilot Plus and Pilot Deep (PP/PD), and Studies in 2027. PG&E will use the unspent funds carry forward from 2026 to 2027 for MFWB, PP/PD, and Studies activities in 2027, which reduces PG&E's ESA funding request by \$40.2 million.

[2] For gas/ electric attributions, the Portfolio utilizes the approved electric and gas split in D.21-06-015 for 2027 Bridge period of which PG&E will assign 53 percent of the ESA program expenses to electric customers and 47 percent to gas customers.

[3] 2027 proposed budget includes \$4,517,167 in escalation.

[4] SCE’s attribution of budget categories and programs into “labor” and “non-labor,” as requested in this data request, is not applicable to PG&E. As such, PG&E provides a similar table with blended escalation for all applicable categories.

[5] Authorized per D.21-06-015, funds for studies may be rolled over to the next program year or borrowed from a future program year within the cycle, to allow for flexibility in scheduling changes with these efforts. The proposed 2027 Studies budget is for study and evaluations that was pre-approved in D.21-06-015 and will be incurring in PY 2027, therefore no esclation factor was applied.

[6] PP/PD does not include specific escalations because the budget proposed for 2027 was developed using contract cost forecasts at 2027 levels.

PACIFIC GAS AND ELECTRIC COMPANY
Income Qualified Programs Bridge Funding
Application 25-06-024
Data Response

PG&E Data Request No.:	TURN_002-Q001
PG&E File Name:	IQPBridgeFundingPY27_DR_TURN_002-Q001
Request Date:	October 28, 2025
Requester DR No.:	002
Requesting Party:	The Utility Reform Network
Requester:	Hayley Goodson
Date Sent:	November 10, 2025
PG&E Witness(es):	Jack Pilutti – Customer and Enterprise Solutions

SUBJECT: ENERGY SAVINGS ASSISTANCE PROGRAM

QUESTION 001

Footnotes 3 and 5 of PG&E's attachment IQPBridgeFundingPY27_DR_TURN_001-Q019Atch01.xlsx states, "The spending reported here includes ESA Main direct implementation spending (measures, implementer fees, bulk purchasing)."

- a. Please explain why PG&E only included data for ESA Main in this response.
- b. Please provide data for the entire portfolio.

ANSWER 001

- a. PG&E included data for its ESA Main Program in *"IQPBridgeFundingPY27_DR_TURN_001-Q019Atch01.xlsx"* because PG&E had interpreted Question 19 of TURN's Data Request, TURN-PG&E-01, to apply to its ESA Main Program.
- b. PG&E provides data for its entire ESA portfolio, which includes the ESA Main, the Northern Multifamily Whole Building (N. MFWB) Program, ESA Multifamily Common Area Measures (MF CAM), and Pilot Plus/Pilot Deep in *"IQPBridgeFundingPY27_DR_TURN_002-Q001Atch01.xlsx"*.

IQPBridgeFundingPY27_DR_TURN_001-Q019Atch01, as provided 10/17/2025

Please provide authorized and achieved values (as available) for each year of the 2021-2026 plan period for the following:

ESA Main Authorized and Achieved Values 2021-2026

METRIC		2021 [1]		2022 [1]		2023 [1]		2024 [2]		2025 [2]		2026 [2]
		Authorized	Achieved [5]	Authorized [10]	Achieved [5]	Authorized	Achieved [5]	Authorized [9]	Achieved [5] [9]	Authorized	Achieved (YTD August) [5] [8]	Authorized
a.	Electric budget/spending [3]	\$ 80,608,925	\$ 72,943,337	\$ 55,281,202	\$ 36,566,278	\$ 58,945,006	\$ 48,455,665	\$ 54,440,210	\$ 52,996,542	\$ 53,105,356	\$ 35,805,954	\$ 52,041,047
b.	Gas budget/spending [3]	\$ 69,585,887	\$ 68,089,483	\$ 48,451,221	\$ 73,223,264	\$ 53,624,282	\$ 61,555,345	\$ 49,891,068	\$ 50,458,026	\$ 48,956,432	\$ 32,863,156	\$ 48,264,666
c.	Energy savings in kWh [4]	N/A	60,224,095	15,093,167	24,601,916	35,773,079	28,694,608	34,253,799	29,359,542	33,818,185	19,454,791	33,214,979.00
d.	Demand savings in kW [4]	N/A	7,784	2,859	5,516	3,238	6,738	2,941	11,292	2,854	7,711	2,737.00
e.	Energy savings in therms [4]	N/A	54,036	629,105	1,165,638	1,458,655	1,276,687	1,393,298	1,353,831	1,370,794	837,537	1,348,961.00
f.	Participating households [6]	50,000 (July 1-Dec 31)	103,169	59,340	67,567	60,437	65,518	54,876	50,768	52,954	32,984	51,099
g.	Spending per participating household [7]	N/A	\$ 1,367	\$ 1,748	\$ 1,625	\$ 1,863	\$ 1,679	\$ 1,901	\$ 2,038	\$ 1,927	\$ 2,082	\$ 1,963
h.	kWh saved per participating household [7]	N/A	583.74	254.35	364.11	591.91	437.97	624.20	578.31	638.63	589.83	650.01
i.	therms saved per participating household [7]	N/A	0.52	10.60	17.25	24.14	19.49	25.39	26.67	25.89	25.39	26.40
j.	Electric ratepayer cost per kWh saved [7]	N/A	\$ 1.21	\$ 3.66	\$ 1.49	\$ 1.65	\$ 1.69	\$ 1.59	\$ 1.81	\$ 1.57	\$ 1.84	\$ 1.57
k.	Gas ratepayer cost per therm saved [7]	N/A	\$ 1,260.08	\$ 77.02	\$ 62.82	\$ 36.76	\$ 48.21	\$ 35.81	\$ 37.27	\$ 35.71	\$ 39.24	\$ 35.78
l.	Electric benefits	\$ 14,271,425	\$ 71,914,983	\$ 15,917,429	\$ 23,221,744	\$ 16,329,390	\$ 28,934,375	\$ 13,893,061	\$ 33,816,839	\$ 19,847,594	N/A	\$ 19,354,493
m.	Gas benefits	\$ 6,125,070	\$ (5,525,131)	\$ 6,291,280	\$ 17,502,815	\$ 6,972,410	\$ 21,130,183	\$ 6,119,009	\$ 27,721,053	\$ 12,597,751	N/A	\$ 12,759,933
n.	Non-energy benefits	\$ 55,995,585	\$ 57,123,504	\$ 53,594,727	\$ 41,407,828	\$ 57,614,346	\$ 43,277,589	\$ 53,579,553	\$ 54,671,764	\$ 26,774,631	N/A	\$ 26,419,191
o.	Total benefits	\$ 76,392,079	\$ 123,513,355	\$ 75,803,436	\$ 82,132,387	\$ 80,916,147	\$ 93,342,147	\$ 73,591,623	\$ 116,209,656	\$ 59,219,976	N/A	\$ 58,533,617
p.	Energy benefits associated with electric budget/spending	\$ 13,685,405	\$ 54,067,093	\$ 15,917,429	\$ 12,075,501	\$ 16,321,338	\$ 29,388,936	\$ 13,950,278	\$ 43,905,563	\$ 20,870,398	N/A	\$ 20,547,741
q.	Non-energy benefits associated with electric budget/spending	\$ 32,550,051	\$ 21,024,222	\$ 31,623,903	\$ 11,072,331	\$ 33,161,410	\$ 17,319,614	\$ 30,759,674	\$ 27,704,339	\$ 11,268,912	N/A	\$ 11,129,873
r.	Total benefits associated with electric budget/spending	\$ 46,235,456	\$ 75,091,315	\$ 47,541,332	\$ 23,147,832	\$ 49,482,748	\$ 46,708,549	\$ 44,709,952	\$ 71,609,902	\$ 32,139,310	N/A	\$ 31,677,613
s.	Energy benefits associated with gas budget/spending	\$ 6,711,090	\$ 12,322,758	\$ 6,291,280	\$ 28,649,058	\$ 6,980,462	\$ 20,675,622	\$ 6,061,792	\$ 17,632,329	\$ 11,574,948	N/A	\$ 11,566,685
t.	Non-energy benefits associated with gas budget/spending	\$ 23,445,537	\$ 36,099,282	\$ 21,970,824	\$ 30,335,497	\$ 24,452,936	\$ 25,957,975	\$ 22,819,878	\$ 26,967,425	\$ 15,505,717	N/A	\$ 15,289,317
u.	Total benefits associated with gas budget/spending.	\$ 30,156,627	\$ 48,422,040	\$ 28,262,104	\$ 58,984,555	\$ 31,433,398	\$ 46,633,598	\$ 28,881,671	\$ 44,599,754	\$ 27,080,665	N/A	\$ 26,856,003

[1] The 2021-2023 forecasts and 2021-2022 achieved results reported for questions Q019l-o utilize previous vintages of the CET Version (as a part of the CEDARS tool) and a previous version of Non-Energy Benefits (NEBS). The 2023 achieved results reported for questions Q019l-o utilize an updated NEBs 3.0 tool.

[2] Forecasted and achieved results for PY 2024, as well as forecast data for PY 2025 and PY 2026, reported in response to questions Q019l-o, were developed using upgraded tools: CET Version 25.1 (as part of the CEDARS platform) and Non-Energy Benefits (NEBs) Version 4.0.

[3] The spending reported here includes ESA Main direct implementation spending (measures, implementer fees, bulk purchasing)

[4] D.21-06-015 authorized portfolio-level (ESA Main and MFWB only, not including PP/PD) energy savings goals along with 2023-26 cycle-length MFWB energy goals. Source for Authorized: D.21-06-015, Attachment 1, Table 5

[5] The achieved results reported here include only ESA Main goal/target attainment and direct implementation spending (measures, implementer fees, bulk purchasing). Source for Achieved: 2021-2024 ESA/CARE/FERA Annual Report, Summary Table, ESA Table 1; August 2025 CARE/FERA/ESA Monthly Report, ESA Table 1 and ESA Table 2

[6] Home Treated authorized and achieved targets here include ESA Main. Source for Authorized: D.21-06-015, Attachment 1, Table 6

[7] D.21-06-015 does not authorize these specific metrics as requested. However, interested parties may review an estimate of these metrics from calculations based on the authorized goals listed above in Q019 a-f.

[8] PG&E does not calculate cost-effectiveness results in its monthly reporting. Cost-effectiveness results, including electric, gas, and non-energy, will be calculated in the production of PG&E's 2025 annual report.

[9] PY 2024 Authorized and Achieved values were initially sourced from bridge funding and aligned with the 2026 Avoided Cost Calculator (ACC). Rows L–O were updated to match the 2024 Annual Report benefit and prior authorized data using a prior vintage of the ACC, ensuring consistency across all sources provided in this data request.

[10] A minor correction was made to the PY 2022 Authorized Benefit in columns L–O due to a clerical error in the origiN/AI submission. The error resulted from referencing an older file during the update.

IQPBridgeFundingPY27_DR_TURN_002-Q001bAtch01

Please provide authorized and achieved values (as available) for each year of the 2021-2026 plan period for the following:

ESA MF CAM Authorized and Achieved Values 2021-2026

METRIC		2021		2022		2023 [1]		2024 [1]		2025 [1]		2026 [1]
		Authorized	Achieved [5]	Authorized	Achieved [5]	Authorized	Achieved [5]	Authorized	Achieved	Authorized	Achieved	Authorized
a.	Electric budget/spending [3]	\$ 6,866,408	\$ 8,332,343	\$ 13,721,921	\$ 3,887,115	N/A	\$ 247,654	N/A	N/A	N/A	N/A	N/A
b.	Gas budget/spending [3]	\$ 6,089,079	\$ 7,307,681	\$ 12,168,496	\$ 5,272,511	N/A	\$ 247,205	N/A	N/A	N/A	N/A	N/A
c.	Energy savings in kWh [4]	N/A	6,954,599	N/A	1,755,800	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Demand savings in kW [4]	N/A	112	N/A	39	N/A	N/A	N/A	N/A	N/A	N/A	N/A
e.	Energy savings in therms [4]	N/A	50,523	N/A	115,338	N/A	N/A	N/A	N/A	N/A	N/A	N/A
f.	Participating households [6]	N/A	144	N/A	45	N/A	N/A	N/A	N/A	N/A	N/A	N/A
g.	Spending per participating household [7]	N/A	\$ 108,611	N/A	\$ 203,547	N/A	N/A	N/A	N/A	N/A	N/A	N/A
h.	kWh saved per participating household [7]	N/A	48,296	N/A	39,018	N/A	N/A	N/A	N/A	N/A	N/A	N/A
i.	therms saved per participating household [7]	N/A	351	N/A	2,563	N/A	N/A	N/A	N/A	N/A	N/A	N/A
j.	Electric ratepayer cost per kWh saved [7]	N/A	\$ 1	N/A	\$ 2	N/A	N/A	N/A	N/A	N/A	N/A	N/A
k.	Gas ratepayer cost per therm saved [7]	N/A	\$ 145	N/A	\$ 46	N/A	N/A	N/A	N/A	N/A	N/A	N/A
l.	Electric benefits	N/A	4,624,668	N/A	1,019,767	N/A	N/A	N/A	N/A	N/A	N/A	N/A
m.	Gas benefits	N/A	1,255,412	N/A	2,140,671	N/A	N/A	N/A	N/A	N/A	N/A	N/A
n.	Non-energy benefits [8]	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
o.	Total benefits	N/A	\$ 5,880,080	N/A	\$ 3,160,438	N/A	N/A	N/A	N/A	N/A	N/A	N/A
p.	Energy benefits associated with electric budget/spending	N/A	\$ 3,116,442	N/A	\$ 1,675,032	N/A	N/A	N/A	N/A	N/A	N/A	N/A
q.	Non-energy benefits associated with electric budget/spending [8]	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
r.	Total benefits associated with electric budget/spending	N/A	\$ 3,116,442	N/A	\$ 1,675,032	N/A	N/A	N/A	N/A	N/A	N/A	N/A
s.	Energy benefits associated with gas budget/spending	N/A	\$ 2,763,638	N/A	\$ 1,485,406	N/A	N/A	N/A	N/A	N/A	N/A	N/A
t.	Non-energy benefits associated with gas budget/spending [8]	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
u.	Total benefits associated with gas budget/spending.	N/A	\$ 2,763,638	N/A	\$ 1,485,406	N/A	N/A	N/A	N/A	N/A	N/A	N/A

[1] MF CAM sunset in 2022 with closing expenses recorded in the first half of 2023 and transitioned to the MFWB program, which launched in mid-2023.

[2] Achieved results for PYs 2021-2022, reported in response to questions Q019l–o, were developed using utilize previous vintages of the CET Version (as a part of the CEDARS tool) and a previous version of Non-Energy Benefits.

[3] The authorized budget reported here includes MF CAM and SPOC.

[4] D.21-06-015 authorized portfolio-level (ESA Main and MF CAM) energy savings goals for 2021-2022, and did not authorize specific MF CAM energy savings goals. Source for Authorized: D.21-06-015, Attachment 1, Table 5

[5] Source for Achieved: 2021-2022 ESA/CARE/FERA Annual Report, Summary Table, ESA Table 1

[6] For MF-CAM, PG&E reports several metrics including: Multifamily Properties Treated, Master-metered Multifamily Properties Treated, and Multifamily TeN/Ant Units w/in Properties Treated. MF Properties Treated was used here. The other metrics referenced here may be found in the 2021 and 2022 ESA/CARE/FERA Annual Report

[7] D.21-06-015 does not authorize these specific metrics as requested.

[8] PG&E did not include NEBs in the benefits calculations for ESA MF CAM.

Please provide authorized and achieved values (as available) for each year of the 2021-2026 plan period for the following:

ESA MFWB Authorized and Achieved Values 2021-2026												
METRIC		2021 [1]		2022 [1]		2023 [1] [2]		2024 [2]		2025 [2]		2026 [2]
		Authorized	Achieved	Authorized [9]	Achieved	Authorized	Achieved [5]	Authorized	Achieved [5]	Authorized	Achieved [YTD August] [5] [8]	Authorized
a.	Electric budget/spending [3]	N/A	N/A	N/A	N/A	\$ 19,341,749	\$ 3,795,712	\$ 23,591,404	\$ 12,032,687	\$ 24,299,146	\$ 9,284,088	\$ 25,028,121
b.	Gas budget/spending [3]	N/A	N/A	N/A	N/A	\$ 17,152,117	\$ 4,211,303	\$ 20,920,679	\$ 10,584,879	\$ 21,548,299	\$ 8,199,440	\$ 22,194,749
c.	Energy savings in kWh [4]	N/A	N/A	N/A	N/A	N/A	499,590	N/A	4,591,624	N/A	3,451,160	N/A
d.	Demand savings in kW [4]	N/A	N/A	N/A	N/A	N/A	60	N/A	1,107	N/A	821	N/A
e.	Energy savings in therms [4]	N/A	N/A	N/A	N/A	N/A	36,319	N/A	200,719	N/A	144,163	N/A
f.	Participating households [6]	N/A	N/A	N/A	N/A	N/A	3,468	N/A	17,771	N/A	10,393	N/A
g.	Spending per participating household [7]	N/A	N/A	N/A	N/A	N/A	\$ 2,309	N/A	\$ 1,273	N/A	\$ 1,682	N/A
h.	kWh saved per participating household [7]	N/A	N/A	N/A	N/A	N/A	144	N/A	258	N/A	332	N/A
i.	therms saved per participating household [7]	N/A	N/A	N/A	N/A	N/A	10	N/A	11	N/A	14	N/A
j.	Electric ratepayer cost per kWh saved [7]	N/A	N/A	N/A	N/A	N/A	\$ 8	N/A	\$ 3	N/A	\$ 3	N/A
k.	Gas ratepayer cost per therm saved [7]	N/A	N/A	N/A	N/A	N/A	\$ 116	N/A	\$ 53	N/A	\$ 57	N/A
l.	Electric benefits [9]	N/A	N/A	N/A	N/A	\$ 2,182,098	\$ 458,261	\$ 10,047,695	\$ 4,073,829	\$ 10,536,284	N/A	\$ 11,103,607
m.	Gas benefits [9]	N/A	N/A	N/A	N/A	\$ 2,011,335	\$ 498,146	\$ 9,565,164	\$ 2,683,590	\$ 9,988,373	N/A	\$ 10,605,106
n.	Non-energy benefits [9]	N/A	N/A	N/A	N/A	\$ 3,223,650	\$ 893,602	\$ 5,145,232	\$ 5,203,706	\$ 5,307,499	N/A	\$ 5,549,864
o.	Total benefits [9]	N/A	N/A	N/A	N/A	\$ 7,417,083	\$ 1,850,009	\$ 24,758,091	\$ 11,961,125	\$ 25,832,157	N/A	\$ 27,258,576
p.	Energy benefits associated with electric budget/spending [9]	N/A	N/A	N/A	N/A	\$ 2,222,520	\$ 506,896	\$ 10,394,815	\$ 3,581,432	\$ 10,878,069	N/A	\$ 11,505,618
q.	Non-energy benefits associated with electric budget/spending [9]	N/A	N/A	N/A	N/A	\$ 1,708,534	\$ 473,609	\$ 2,726,973	\$ 2,757,964	\$ 2,812,975	N/A	\$ 2,941,428
r.	Total benefits associated with electric budget/spending [9]	N/A	N/A	N/A	N/A	\$ 3,931,054	\$ 980,505	\$ 13,121,788	\$ 6,339,396	\$ 13,691,043	N/A	\$ 14,447,045
s.	Energy benefits associated with gas budget/spending [9]	N/A	N/A	N/A	N/A	\$ 1,970,914	\$ 449,511	\$ 9,218,044	\$ 3,175,987	\$ 9,646,589	N/A	\$ 10,203,095
t.	Non-energy benefits associated with gas budget/spending [9]	N/A	N/A	N/A	N/A	\$ 1,515,115	\$ 419,993	\$ 2,418,259	\$ 2,445,742	\$ 2,494,525	N/A	\$ 2,608,436
u.	Total benefits associated with gas budget/spending. [9]	N/A	N/A	N/A	N/A	\$ 3,486,029	\$ 869,504	\$ 11,636,303	\$ 5,621,729	\$ 12,141,114	N/A	\$ 12,811,531

[1] D.21-06-015 authorized the launch of ESA MFWB in 2023. PG&E recorded the first MFWB in-unit treatments in 2023.

[2] Forecasted and achieved results for PYs 2023, 2024, 2025 and 2026, reported in response to questions Q019l–o, were developed using utilize previous vintages of the CET Version (as a part of the CEDARS tool) and a previous version of Non-Energy Benefits.

[3] The authorized and achieved budget/spending reported here includes ESA MFWB direct implementation spending (measures, implementer fees, bulk purchasing), including SPOC.

[4] The approved MFWB portfolio savings goals for program years 2023-2026 are 76,960,131 kWh and 2,992,244 therms (D.21-06-015, OP 142). D.21-06-015 authorized portfolio-level (ESA Main and MFWB only, not including PP/PD) energy savings goals for each year along with 2023-26 cycle-length MFWB energy goals and did not provide annual MFWB energy savings goals. Source for Authorized: D.21-06-015, Attachment 1, Table 5

[5] Sources for Achieved: 2021-2024 ESA/CARE/FERA Annual Report, Summary Table, ESA Table 1; August 2025 CARE/FERA/ESA Monthly Report, ESA Table 1 and ESA Table 2a

[6] D.21-06-015 authorized a 2023-2026 cycle MFWB in-unit household treatment target of 71,400 and does not authorize annual targets. Source: D.21-06-016, OP 141

[7] D.21-06-015 does not authorize these specific metrics as requested.

[8] PG&E does not calculate cost-effectiveness results in its monthly reporting. Cost-effectiveness results, including electric, gas, and non-energy benefits, will be calculated in the production of PG&E's 2025 annual report.

[9] D.21-06-015 does not authorize these specific metrics as requested. However, PG&E provides the benefits as forecasted to support PGE AL 4707-G_6842-E that interested parties may review.

IQPBridgeFundingPY27_DR_TURN_002-Q001bAtch01

Please provide authorized and achieved values (as available) for each year of the 2021-2026 plan period for the following:

ESA Pilot Plus/Pilot Deep Authorized and Achieved Values 2021-2026

METRIC		2021 [1]		2022 [1]		2023 [1]		2024 [2]		2025 [2]		2026 [2]
		Authorized	Achieved [5]	Authorized	Achieved [5]	Authorized	Achieved [5]	Authorized	Achieved [5]	Authorized	Achieved (YTD August) [5] [6]	Authorized
a.	Electric budget/spending [3]	N/A	\$ 17,653	\$ 4,654,782	\$ 481,113	\$ 4,654,782	\$ 2,186,725	\$ 4,654,782	\$ 5,205,389	\$ 4,654,782	\$ 2,908,060	\$ 4,654,782
b.	Gas budget/spending [3]	N/A	\$ 15,655	\$ 4,127,825	\$ 426,647	\$ 4,127,825	\$ 1,939,171	\$ 4,127,825	\$ 4,616,100	\$ 4,127,825	\$ 2,578,846	\$ 4,127,825
c.	Energy savings in kWh [4]	N/A	N/A	N/A	N/A	N/A	49,592	N/A	216,907	N/A	165,789	N/A
d.	Demand savings in kW [4]	N/A	N/A	N/A	N/A	N/A	48	N/A	279	N/A	206	N/A
e.	Energy savings in therms [4]	N/A	N/A	N/A	N/A	N/A	4,796	N/A	26,843	N/A	24,267	N/A
f.	Participating households [4]	N/A	N/A	N/A	N/A	N/A	56	N/A	295	N/A	264	N/A
g.	Spending per participating household [4]	N/A	N/A	N/A	N/A	N/A	\$ 73,677	N/A	\$ 33,293	N/A	\$ 20,784	N/A
h.	kWh saved per participating household [4]	N/A	N/A	N/A	N/A	N/A	886	N/A	735	N/A	628	N/A
i.	therms saved per participating household [4]	N/A	N/A	N/A	N/A	N/A	86	N/A	91	N/A	92	N/A
j.	Electric ratepayer cost per kWh saved [4]	N/A	N/A	N/A	N/A	N/A	\$ 44	N/A	\$ 24	N/A	\$ 18	N/A
k.	Gas ratepayer cost per therm saved [4]	N/A	N/A	N/A	N/A	N/A	\$ 404	N/A	\$ 172	N/A	\$ 106	N/A
l.	Electric benefits [4]	N/A	N/A	N/A	N/A	N/A	80,010	N/A	350,876	N/A	N/A	N/A
m.	Gas benefits [4]	N/A	N/A	N/A	N/A	N/A	107,032	N/A	739,222	N/A	N/A	N/A
n.	Non-energy benefits [4]	N/A	N/A	N/A	N/A	N/A	79,558	N/A	468,178	N/A	N/A	N/A
o.	Total benefits [4]	N/A	N/A	N/A	N/A	N/A	266,600	N/A	1,558,275	N/A	N/A	N/A
p.	Energy benefits associated with electric budget/spending [4]	N/A	N/A	N/A	N/A	N/A	99,132	N/A	577,752	N/A	N/A	N/A
q.	Non-energy benefits associated with electric budget/spending [4]	N/A	N/A	N/A	N/A	N/A	42,166	N/A	248,134	N/A	N/A	N/A
r.	Total benefits associated with electric budget/spending [4]	N/A	N/A	N/A	N/A	N/A	141,298	N/A	825,886	N/A	N/A	N/A
s.	Energy benefits associated with gas budget/spending [4]	N/A	N/A	N/A	N/A	N/A	87,910	N/A	512,346	N/A	N/A	N/A
t.	Non-energy benefits associated with gas budget/spending [4]	N/A	N/A	N/A	N/A	N/A	37,392	N/A	220,044	N/A	N/A	N/A
u.	Total benefits associated with gas budget/spending. [4]	N/A	N/A	N/A	N/A	N/A	125,302	N/A	732,389	N/A	N/A	N/A

[1] D.21-06-015 authorized the launch of the PP/PD program in 2022. PP/PD recorded the first expenses in 2021 and recorded its first completed projects in 2023.

[2] Achieved results for PY 2023 and 2024, reported in response to questions Q019l–o, were developed using were developed using utilize previous vintages of the CET Version (as a part of the CEDARS tool) and a previous version of Non-Energy Benefits.

[3] The spending reported here includes PP/PD direct implementation spending.

[4] D.21-06-015 does not authorize these goals or metrics for PP/PD.

[5] Source for Achieved: 2021-2024 ESA/CARE/FERA Annual Report, Summary Table, ESA Table 1; August 2025 CARE/FERA/ESA Monthly Report, ESA Table 1 and ESA Table 2B

[6] PG&E does not calculate cost-effectiveness results in its monthly reporting. Cost-effectiveness results, including electric, gas, and non-energy, will be calculated in the production of PG&E's 2025 annual report.

PACIFIC GAS AND ELECTRIC COMPANY
Income Qualified Programs Bridge Funding
Application 25-06-024
Data Response

PG&E Data Request No.:	TURN_002-Q002
PG&E File Name:	IQPBridgeFundingPY27_DR_TURN_002-Q002
Request Date:	October 28, 2025
Requester DR No.:	002
Requesting Party:	The Utility Reform Network
Requester:	Hayley Goodson
Date Sent:	November 10, 2025
PG&E Witness(es):	Jack Pilutti – Customer and Enterprise Solutions

SUBJECT: ENERGY SAVINGS ASSISTANCE PROGRAM

QUESTION 002

Please refer to ESA Tables 2 Main, 2A MFWB, and 2B PP PD, and 2E CSD in PG&E's 2024 Annual Report.

- a. Please identify the measures that are considered to be health, comfort, and safety measures (HCS) in each program.
- b. Please provide the actual annual spending on these HCS measures for 2021 to 2024 by program and in total.
- c. Please provide the planned budgets for 2025 and 2026 and proposed budget for 2027 for these HCS measures by program and in total.
- d. To the extent that these HCS measures vary by climate zone, please identify the specific measures and explain.

ANSWER 002

a. As a preliminary matter, PG&E's ESA program considers measures with savings less than 1 kWh or 1 Therm to be health, comfort, and safety (HCS) measures.

Referring to ESA Tables 2 Main and 2A MFWB of PG&E's 2024 Annual Report, PG&E considered the following measures to be HCS measures:

- air purifier,
- cold storage,
- furnace repair/replacement (R/R), and
- portable air conditioner (AC).

Referring to ESA Table 2B PP PD in PG&E's 2024 Annual Report, PG&E's Pilot Plus / Pilot Deep (PP/PD) program considers the following measures to be HCS:

- New air purifier,
- cold storage, and
- portable AC.

Regarding ESA Table 2E CSD in PG&E's 2024 Annual Report, this table reflects PG&E's leveraging activity between its ESA Main program and the Low Income Weatherization Program (LIWP) administered by the Department of Community Services and Development (CSD). PG&E does not administer a CSD program with unique measure offerings within PG&E's ESA program portfolio. Based on this, PG&E does not identify any HCS measures in ESA Table 2E.

b. The actual annual spending for these HCS measures for program years (PY) 2021 to 2024 by program and in total are provided in the tables below.

The sources for all data provided in the tables below are from PG&E's 2021, 2022, 2023, and 2024 ESA CARE FERA Programs Annual Reports.¹ In the tables below, "NA" indicates the HCS measure was not offered in that year and \$0 means the HCS measure was offered in that year, but no expense was incurred because no measures were installed.

Table 1: HCS Measure Installation Expenses (ESA Main)

2021: [A.19-11-003 PGE-ESA-CARE-2021-Annual-Report 5-2-22.pdf](#)

2022: [PGE-PY2022-Low-Income-Annual-Report.pdf](#)

2023: [A.19-11-003 PGE-ESA-CARE-2023-Annual-Report 5-1-2024.pdf](#)

2024: [A.19-11-003 PGE-ESA-CARE-2024-Annual-Report 5-1-25.pdf](#)

HCS Measure	PY 2021²	PY 2022	PY 2023	PY 2024	Total
Air Purifier	NA	\$29,429	\$153,776	\$107,876	\$291,081
Cold Storage	NA	\$16,305	\$15,845	\$9,907	\$42,057
Furnace R/R	\$6,370,975	\$6,434,934	\$7,752,875	\$8,424,506	\$28,983,290
Portable AC	NA	\$42,199	\$12,413	\$5,060	\$59,672
Total	\$6,370,975	\$6,522,867	\$7,934,909	\$8,547,349	\$29,376,100

Source: 2021, 2022, 2023, and 2024 PG&E CARE FERA ESA Annual Reports

Table 2: HCS Measure Installation Expenses (MFWB)

HCS Measure	PY 2021³	PY 2022	PY 2023	PY 2024	Total
Air Purifier	NA	NA	\$12,998	\$20,296	\$33,294
Cold Storage	NA	NA	\$0	\$0	\$0
Furnace R/R	NA	NA	\$48,965	\$231,209	\$280,174
Portable AC	NA	NA	\$0	\$1,603	\$1,603
Total	NA	NA	\$61,963	\$253,108	\$315,071

Source: 2021, 2022, 2023, and 2024 PG&E CARE FERA ESA Annual Reports

Table 3: HCS Measure Installation Expenses (PP/PD)

HCS Measure	PY 2021⁴	PY 2022	PY 2023⁵	PY 2024	Total
Air Purifier	NA	NA	\$0	\$0	\$0
Cold Storage	NA	NA	\$0	\$0	\$0
Furnace R/R	NA	NA	\$0	\$0	\$0
Portable AC	NA	NA	\$0	\$0	\$0
Total	NA	NA	\$0	\$0	\$0

Source: 2021, 2022, 2023, and 2024 PG&E CARE FERA ESA Annual Reports

Table 4: HCS Measure Installation Expenses for All PG&E ESA Programs (ESA Main, MFWB, and PP/PD)

HCS Measure	PY 2021	PY 2022	PY 2023	PY 2024	Total
Air Purifier	NA	\$29,429	\$166,775	\$128,172	\$324,376
Cold Storage	NA	\$16,305	\$15,845	\$9,907	\$42,057
Furnace R&R	\$6,370,975	\$6,434,934	\$7,801,841	\$8,655,715	\$29,263,465

² D.21-06-015 authorized the addition of Air Purifiers, Cold Storage, and Portable AC to the ESA Main program beginning in 2022. These measures were not offered in 2021.

³ D.21-06-015 authorized the launch of the MFWB program beginning in 2023. As the program was not yet active, no HCS measures were offered in 2021-2022.

⁴ PP/PD program launched in 2022, with the first completed project installations recorded in 2023. HCS measures were not offered in PP/PD in 2021-2022.

⁵ PP/PD offered HCS measures starting in 2023-2024. Cells with \$0 amounts indicate none were installed for that year.

Portable AC	NA	\$42,199	\$12,413	\$6,663	\$61,275
Total	\$6,370,975	\$6,522,867	\$7,996,873	\$8,800,457	\$29,691,172

Source: 2021, 2022, 2023, and 2024 PG&E CARE FERA ESA Annual Reports

As mentioned above, PG&E does not identify any HCS measure in ESA Table 2E of PG&E's 2024 Annual Report.

c. The planned budgets for PY 2025 and PY 2026 as well as the proposed budgets for 2027 for HCS measures by program and in total are provided in the table below.⁶ PG&E notes that all ESA measure-level forecasts may vary based on actual customer feasibility and eligibility.

Table 5: 2025-2027 Planned and Proposed HCS Measures Budgets (ESA Main)

HCS Measure	PY 2025	PY 2026	PY 2027	Total
Air Purifier	\$84,524	\$68,731	\$90,712	\$243,968
Cold Storage	\$1,243	\$960	\$1,318	\$3,521
Furnace R/R	\$6,854,459	\$7,253,520	\$8,709,351	\$22,817,329
Portable AC	\$3,956	\$4,075	\$4,197	\$12,228
Total	\$6,944,181	\$7,327,286	\$8,805,579	\$23,077,046

Table 6: 2025-2027 Planned and Proposed HCS Measures Budgets (MFWB)

HCS Measure	PY 2025	PY 2026	PY 2027	Total
Air Purifier	\$17,725	\$13,693	\$14,105	\$45,523
Cold Storage	\$0	\$0	\$0	\$0
Furnace R/R	\$356,011	\$279,206	\$287,610	\$922,827
Portable AC	\$1,436	\$1,077	\$1,077	\$3,590
Total	\$375,172	\$293,976	\$302,792	\$971,940

Table 7: 2025-2027 Planned and Proposed HCS Measures Budgets (PP/PD)

HCS Measure	PY 2025	PY 2026	PY 2027 ⁷	Total
Air Purifier	\$0	\$0	NA	\$0
Cold Storage	\$0	\$0	NA	\$0
Furnace R/R	\$0	\$0	NA	\$0
Portable AC	\$0	\$0	NA	\$0
Total	\$0	\$0	NA	\$0

⁶ PG&E provides its most recent internal planned forecasts for HCS measure installation in program years 2025 and 2026. The 2025 forecast utilizes actual expenses through September 2025.

⁷ D.21-06-015 authorized PP/PD funding through the end of 2026. In its 2027 Bridge Funding Testimony, PG&E requested to extend PP/PD through the end of 2027 for activities that "include EM&V, post-installation customer support, and administrative ramp-down." PG&E Bridge Funding Opening Testimony, pg. 51, lines 6-8.

Table 8: 2025-2027 Planned and Proposed HCS Measures Budgets for All PG&E ESA Programs (ESA Main, MFWB, and PP/PD)

HCS Measure	PY 2025	PY 2026	PY 2027	Total
Air Purifier	\$102,249	\$82,424	\$104,817	\$289,491
Cold Storage	\$1,243	\$960	\$1,318	\$3,521
Furnace R/R	\$7,210,469	\$7,532,726	\$8,996,961	\$23,740,156
Portable AC	\$5,392	\$5,152	\$5,274	\$15,818
Total	\$7,319,353	\$7,621,262	\$9,108,371	\$24,048,986

d. PG&E's HCS measure offerings, which include air purifiers, cold storage, furnace repair/replacement, and portable AC measures, do not vary by climate zones.

Southern California Edison
A.25-06-022, A.25-06-023, A.25-06-024 and A.25-06-025 et al – Bridge Funding Application

DATA REQUEST SET T U R N - S C E - 0 0 1

To: TURN
Prepared by: Joni Key
Job Title: Advisor
Received Date: 9/17/2025

Response Date: 10/1/2025

Question 07:

Referring to Exhibit SCE-03 Attachment B Summary Tables. Please provide the following list of tables in machine readable excel format with formulae intact:

- Table A-1: ESA Portfolio Cost Effectiveness
- Southern MFWB Cost Effectiveness
- Table B-3: ESA/CARE/FERA Electric Rate Impacts
- Table D-3: ESA Program Budget
- Table VI-1: Expenditures for Pilots and Studies
- Table VI-2: Authorized Funding for Joint Studies

Response to Question 07:

For SCE response to question 7, please refer to attached workbook titled, “2027 SCE IQP Bridge Funding _CARE, FERA, ESA Workpapers.” The workbook includes the tables included in Exhibit SCE-03 Attachment B Summary Tables and Exhibit SCE-01.

Question 7

Table Name	Tab Name
Table A-1: ESA Portfolio Cost Effectiveness	A-1 ESA Cost Effectiveness
Southern MFWB Cost Effectiveness	A-1 ESA Cost Effectiveness
Table B-3: ESA/CARE/FERA Electric Rate Impacts	B-3 Rate Impacts - Electric
Table D-3: ESA Program Budget	BF ESA Budgets
Table VI-1: Expenditures for Pilots and Studies	ESA Pilots and Studies
Table VI-2: Authorized Funding for Joint Studies	BF Studies Budget

Question 14

Table Name	Tab Name
Table II-2: 2027 Budget Proposal after Application of Unspent Funds (excludes CARE/FERA subsidies) (in \$ millions)	Table II-2
Table II-3: 2027 Savings, Participation and Enrollment Goals	Table II-3

Table V-8: ESA Proposed Budget and Funding Summary	Table V-8
Table V-9: ESA Annual Energy Savings Goals	BF ESA Savings HT
Table V-10: Annual ESA Household Treatment	BF ESA Savings HT
Table V-11: 2027 ESA Programs Budget and Funding Proposal	Table V-11
Table V-12: ESA Programs Proposed Budget	Table V-12
Table V-13: 2027 ESA Southern Multifamily Whole Building Annual Savings Goals (kWh, kW, Therms)	BF SoMFWB Savings
Table V-14: 2027 Annual ESA Southern Multifamily Whole Building Treatment Targets	BF SoMFWB Savings
Table V-15: 2027 ESA Southern Multifamily Whole Building Proposed Budget	BF SoMFWB Budgets
Table V-16: 2021-2026 ESA Forecast Unspent/Uncommitted Funding	Table V-16
Table VII-17: Bundled Average Rates and Bill Impact	Table VII-17

Southern California Edison

A.25-06-022, A.25-06-023, A.25-06-024 and A.25-06-025 et al – Bridge Funding Application

DATA REQUEST SET T U R N - S C E - 0 0 1

To: TURN

Prepared by: Joni Key

Job Title: Advisor

Received Date: 9/17/2025

Response Date: 10/1/2025

Question 14:

Referring to Exhibit SCE-01. Please provide the following list of tables in machine readable excel format with formulae intact:

- Table II-2: 2027 Budget Proposal after Application of Unspent Funds (excludes CARE/FERA subsidies) (in \$ millions)
- Table II-3: 2027 Savings, Participation and Enrollment Goals
- Table V-8: ESA Proposed Budget and Funding Summary
- Table V-9: ESA Annual Energy Savings Goals
- Table V-10: Annual ESA Household Treatment
- Table V-11: 2027 ESA Programs Budget and Funding Proposal
- Table V-12: ESA Programs Proposed Budget
- Table V-13: 2027 ESA Southern Multifamily Whole Building Annual Savings Goals (kWh, kW, Therms)
- Table V-14: 2027 Annual ESA Southern Multifamily Whole Building Treatment Targets
- Table V-15: 2027 ESA Southern Multifamily Whole Building Proposed Budget
- Table V-16: 2021-2026 ESA Forecast Unspent/Uncommitted Funding
- Table VII-17: Bundled Average Rates and Bill Impact

Response to Question 14:

For SCE response to question 14, please refer to SCE's response to question 7.

Southern California Edison
A.25-06-022, A.25-06-023, A.25-06-024 and A.25-06-025 et al – Bridge Funding Application

DATA REQUEST SET T U R N - S C E - 0 0 1

To: TURN
Prepared by: Galaxy H Kaji
Job Title: Advisor
Received Date: 9/17/2025

Response Date: 10/1/2025

Question 18.a-b:

18. Referring to pages 43-44 of Exhibit PG&E-01 which states, "Escalation: For 2027 ESA activities, PG&E proposes an increase of approximately \$4.5 million to the 2027 budget request. PG&E proposes this adjustment to account for labor and non-labor cost escalation expected in 2027 for those CARE Administration activities that are subject to escalation. Cost escalation is a normal and accepted business cost for these activities. For 2027, PG&E forecasts a blended escalation rate of 3 percent for the labor and non-labor costs that are subject to escalation"

A. Why does SCE propose different escalation rates for labor and non-labor (3% for labor and 2% for non-labor)?

B. Is it appropriate for SCE to apply escalation rates for labor and non-labor that are different than PG&E's proposed rates? Why or why not?

Response to Question 18.a-b:

18a. There are currently no Commission-adopted rules specifying which escalation rates must be used for forecasting Energy Savings Assistance (ESA) program budgets. In the absence of standardized guidance, SCE found it appropriate to apply two distinct escalation rates—3% for labor and 2% for non-labor—based on internal forecasting practices and historical cost trends.

The 3% labor escalation rate reflects observed increases in labor costs due to inflationary pressures, wage growth, and market competition for skilled labor. The 2% non-labor escalation rate accounts for moderate increases in material, equipment, and other non-labor-related expenses, which have risen due to supply chain disruptions and broader economic factors.

SCE found it appropriate to propose two escalation rates, as these are the rates and practices performed for SCE's internal forecasting. SCE is open to further alignment between the IOUs towards a standardized escalation rate.

18b. SCE believes these rates represent a modest and reasonable approach to forecasting future costs, ensuring program continuity without overestimating budget needs. While these rates differ from PG&E's proposed escalation factors, SCE considers its methodology appropriate given its internal cost structures and forecasting practices.

That said, SCE is open to further alignment among IOUs toward a standardized escalation methodology, should the Commission find value in establishing uniform guidance across utilities

Southern California Edison
A.25-06-022, A.25-06-023, A.25-06-024 and A.25-06-025 et al – Bridge Funding Application

DATA REQUEST SET T U R N - S C E - 0 0 2

To: TURN
Prepared by: Truc Nguyen
Job Title: Cust Prgrms Consrvrtion/Effcy, Advisor
Received Date: 10/28/2025

Response Date: 11/10/2025

Question 02.a-b:

Footnote 1 of SCE's attachment TURN-SCE-001 Question 17.xlsx states, "Includes ESA Main and Building Electrification pilot, excludes Pilot Plus/Pilot Deep, MFCAM, and MFWB".

- a. Please explain why SCE only included data for ESA Main and the Building Electrification pilot in this response.
- b. Please provide data for the entire portfolio.

Response to Question 02.a-b:

- a) Data for the other programs was inadvertently omitted and has now been corrected.
- b) Please see attachment titled: TURN-SCE-002, Question 02.

17. Please provide authorized and achieved values (as available) for each year of the 2021-2026 plan period for the following:

	Authorized ¹					
	2021 ^{2,3}	2022 ^{3,4}	2023 ⁵	2024 ⁵	2025	2026
• Electric budget/spending	\$ 82,953,501	\$ 75,300,964	\$ 75,286,696	\$ 97,314,284	\$ 96,372,294	\$ 74,799,328
• Energy savings in kWh	-	18,788,420	22,416,302	31,762,240	33,507,277	25,051,480
• Demand savings in kW	-	7,147	8,820	12,681	13,451	9,855
• Participating households ⁶	87,124	27,051	37,871	64,922	59,512	56,806
• Spending per participating household ⁷	\$ 952	\$ 2,784	\$ 1,988	\$ 1,499	\$ 1,619	\$ 1,317
• kWh saved per participating household	-	695	592	489	563	441
• Electric ratepayer cost per kWh saved	NA	NA	NA	NA	NA	NA
• Energy benefits	NA	NA	NA	NA	NA	NA
• Non-energy benefits	NA	NA	NA	NA	NA	NA
• Total benefits	NA	NA	NA	NA	NA	NA

[1] Includes ESA Main, Building Electrification Pilot, Clean Energy Homes, Pilot Plus/Pilot Deep, MFCAM, and MFWB approved in D.21-C

[2] January - June 2021 budget and homes treated approved in SCE's AL 4053-E and 4053-E-A and July-December 2021 budget approved in

[3] PY 2021 and PY 2022 includes MFCAM budget approved in AL 4553-E-A, effective Sep 10, 2021.

[4] PY 2022 budget includes \$14,727,388 approved in AL 4702-E, Jan 26, 2022.

[5] PY 2023 and 2024 includes \$6,159,288 of SASH/MASH Unspent Funds approved in AL 5106-E, October 20, 2023.

[6] Includes number of homes treated and MF in-unit.

Actual

2021	2022	2023	2024	2025	2026
\$ 81,222,072	\$ 56,516,342	\$ 26,180,991	\$ 66,566,823	NA	NA
43,607,219	19,468,044	6,834,560	20,491,097	NA	NA
6,477	2,721	1,088	3,608	NA	NA
91,114	35,697	13,491	50,995	NA	NA
\$ 891	\$ 1,583	\$ 1,941	\$ 1,305	NA	NA
479	545	507	402	NA	NA
\$ 0.15	\$ 0.22	\$ 0.20	\$ 0.20	NA	NA
\$ 56,444,206	\$ 17,948,010	\$ 5,695,413	\$ 14,449,625	NA	NA
\$ 14,517,023	\$ 13,359,342	\$ 4,526,655	\$ 7,612,523	NA	NA
\$ 70,961,229	\$ 31,307,352	\$ 10,222,068	\$ 22,062,149	NA	NA

D.21-06-015.

Southern California Edison
A.25-06-022, A.25-06-023, A.25-06-024 and A.25-06-025 et al – Bridge Funding Application

DATA REQUEST SET T U R N - S C E - 0 0 2

To: TURN
Prepared by: Truc Nguyen
Job Title: Cust Prgrms Consrvtion/Effcy, Advisor
Received Date: 10/28/2025

Response Date: 11/10/2025

Question 05.a-b:

Please refer to ESA Tables 2 Main, 2A MFWB, 2B PP PD, 2C BE, and 2E CSD in SCE's 2024 Annual Report.

- a. Please identify the measures that are considered to be health, comfort, and safety measures (HCS) in each program.
- b. Please provide the actual annual spending on these HCS measures for 2021 to 2024 by program and in total.
- c. Please provide the planned budgets for 2025 and 2026 and proposed budget for 2027 for these HCS measures by program and in total.
- d. To the extent that these HCS measures vary by climate zone, please identify the specific measures and explain.

Response to Question 05.a-b:

- a) Only ESA Main offers the following HCS measures:¹
 - Air Filter Replacement
 - Central HP - CAC Gas
 - Central HP - CAC Propane
 - Evaporative Cooler Maintenance - Functioning Unit
 - Evaporative Cooler Maintenance - Non Functioning Unit
 - Portable Air Conditioner
 - Room Air Conditioner

¹ HCS measures identified in the [2025 Low Income Energy Efficiency Potential Study](#)

- b) The table below displays the annual spending on these ESA Main HCS measures for program years 2021 to 2024.

ESA Main	Actuals	Actuals	Actuals	Actuals	Planned	Planned	Proposed
	2021	2022	2023	2024	2025	2026	2027
Air Filter Replacement			\$ 36,642	\$ 42,256	\$ 330,266	\$ 238,548	115,921
Central HP - CAC Gas				\$523,768	\$ 8,088,210	\$5,875,740	3,275,165
Central HP - CAC Propane				\$ 3,615	\$ 538,005	\$ 386,880	26,728
Evaporative Cooler Maintenance - Functioning Unit			\$ 45,097	\$123,453	\$ 2,758,555	\$1,802,250	210,487
Evaporative Cooler Maintenance - Non Functioning Unit			\$115,251	\$113,899	\$ 131,275	\$ 86,330	211,158
Portable Air Conditioner			\$ 20,706	\$ 18,985	\$ 54,940	\$ 39,530	120,238
Room Air Conditioner	\$435,178	\$207,641	\$ 29,453	\$ 56,325	\$ 210,535	\$ 160,212	144,719
	\$435,178	\$207,641	\$247,148	\$882,300	\$12,111,786	\$8,589,490	\$4,104,416

*The 2025 - 2027 forecast assumptions vary by year depending on the number of units anticipated to be installed.

- c) Please see response to question b.
- d) The current list of HCS measures do not vary by climate zone.

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Data Request:

Instructions:

The following questions pertain to **SDG&E's Application 25-06-022 and Supporting Testimony**.

For each question, please provide the name of each person who materially contributed to the preparation of the response. If different, please also identify the SDG&E witness who would be prepared to respond to cross-examination questions regarding the response.

For any questions requesting numerical recorded data, ***please provide all responses in machine-readable format, with cells and formulae functioning.***

For any question requesting documents, please interpret the term broadly to include any and all hard copy or electronic documents or records in SDG&E's possession.

Finally, if partial responses are available prior to the requested due date, please forward them as soon as they become available. If any of these requests are unclear or otherwise objectionable, please contact Hayley Goodson as soon as possible so that we may attempt to resolve any problems.

Testimony SDG&E-01

1. Referring to page HKB-2 of Exhibit SDG&E-01 which states, "The Southern Multifamily Whole Building (MFWB) Program and the ESA Pilot Plus and Pilot Deep (PPPD) Program will roll over/carry over unspent/uncommitted funds from their respective authorized 2021-2026 program cycle budgets. Any remaining unallocated unspent funds from these programs will be used to offset the ESA Main Program 2027 revenue requirements."
 - A. Please confirm that SDG&E is projecting that there will be remaining unallocated unspent funds from these programs and provide the projected amount of unspent funds by the year in which they accrued.
 - B. Please confirm the amount of the projected unspent funds that will be used to offset the ESA Main Program 2027 revenue requirements.
 - C. Referring to Table 1: Portfolio Budgets and Carry Over/Roll Over Funds to Offset Revenue Requirements on page RM-24 of Exhibit SDG&E-02, please describe if and how this table shows the ESA Main Program 2027 revenue requirement offset.

Testimony SDG&E-02

2. Referring to page RM-8 of Exhibit SDG&E-02, which states, "The results of the PPPD

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program will provide insight into the feasibility of a more strategic measure delivery approach, the level of investment required, realized savings to the household, long term benefits of the treatments, and cost effectiveness of each treatment tier.” At this point in time, does SDG&E have any early learnings from the PPPD program that it is (a) applying to 2027 or (b) using to inform SDG&E’s full cycle application?

3. Referring to page RM-9 of Exhibit SDG&E-02 which states, “Labor costs are escalated based on the same methodology used in SDG&E’s latest General Rate Case when escalating labor costs.”
 - A. Please provide the labor and non-labor escalation rates applied in 2027.
 - B. Please describe the methodology used to escalate the 2027 proposed budgets.
 - C. Did SDG&E escalate each year of the 2021-2026 proposed budgets in its last proposed plan submitted in A.19-11-003 et al.?
 - D. If so, what escalation factor(s) did the company use for each year in that plan and what was the source for the factor(s)?
 - E. Did the ESA budgets authorized by the Commission in D.21-06-015 reflect SDG&E’s proposed escalation?
 - F. Please provide a table showing, by program, the 2026 budget, non-escalation adjustments, escalation adjustments, and the resulting 2027 budget.
 - G. Are there differences in the escalation rates applied to each program? If so, please provide the justification for such differences.
4. Referring to page RM-9 of Exhibit SDG&E-02 which states, “In consultation with its implementers, SDG&E has accommodated the necessary cost adjustments to measure costs.”
 - A. Please explain what is meant by/included as ‘necessary cost adjustments’.
 - B. Please provide a list of measures where cost adjustments have been made and the cost adjustments.
 - C. For each measure where cost adjustments have been made, please provide the justification for these adjustments.
5. Referring to footnote 20 on page RM-9 of Exhibit SDG&E-02 which states, “Definition of ‘Carry forward’ Funding: Utilities are permitted to carry over all remaining, unspent funds from program year to program year or budget cycle to budget cycle and shall include all anticipated carry over funds in the upcoming budget applications. D.12-08-044 OP 135 (b)(ii)b., at 415. The term ‘carry over/roll over’ will be used to describe the use of the carry forward funding.”
 - A. Please explain how SDG&E’s proposal to “carry forward/carry over/roll- over”

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unspent funds aligns with D.21-06-015, p. 520, OP 181, which states: “Fund shifting is not allowed between program years; any remaining uncommitted and unspent funds at the end of a program year must be used to offset the next year’s collection. An exception to this rule is granted for the MFWB programs, pilots (including the Pilot Plus and Pilot Deep program), and studies (where funds may be rolled over to the next program year or borrowed from a future program year within the cycle, to allow for flexibility in scheduling changes with these efforts).”

- B. Explain SDG&E’s view of the relationship between the cited provision in D.12-08-044 and D.21-06-015, p. 520, OP 181 and the relevance of each to SDG&E’s 2027 proposal.
 - C. Is SDG&E proposing to “offset” funding that would otherwise be collected for 2027 ESA activities under the proposed budget with unspent 2026 funds (reducing the 2027 revenue requirement without impacting budget), or to augment the budget for 2027 ESA activities by carrying forward unspent 2026 funding (increasing budget without impacting the 2027 revenue requirement), or both? Please explain.
 - D. Please confirm if SDG&E proposes to apply unspent funding to ESA Main or SPOC.
 - E. Is it SDG&E’s understanding that the Commission limits fund shifting of unspent funds to MFWB, PP/PD, and studies? If not, please explain why not.
6. Referring to Page RM-10 of Exhibit SDG&E-02 which states, “D.21-06-015 approved a new ESA Main Program delivery approach, focusing on a customer- centered prioritization model based on household needs and customer profiles rather than meeting household treatment goals of the previous program design. The customer-centered prioritization model seeks to maximize the individual household’s energy savings, and health, comfort and safety (HCS) benefits based on the household’s unique profile.”
- A. Does the ‘customer-centered prioritization’ model seek to acquire more savings per treated household as compared to the ‘household treatment goal’ model? If so, please provide data showing the magnitude of actual change in savings from one model to the other. If not, please explain why not.
 - B. Does the ‘customer-centered prioritization’ model seek to improve the cost-effectiveness of the program as compared to the ‘household treatment goal’ model? If so, please provide data showing the magnitude of actual change in cost-effectiveness from one model to the other. If not, please explain why not.
 - C. Does the ‘customer-centered prioritization’ model decrease the households treated as compared to the ‘household treatment goal’ model? Please provide data showing the magnitude of actual change in households treated from one

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model to the other.

- D. What level of energy savings potential does the ‘customer-centered prioritization’ model aim to achieve? Does this energy savings potential overlap with the goals of either of the subprograms in the PP/PD pilot? If so, what is the rationale for this overlap and how does SDG&E decide if customers should be served under ESA Main or the PP/PD pilot?
 - E. Are the health, comfort and safety benefits incorporated into the ESACET for ESA Main and other programs? If not, please explain why not.
7. Referring to page RM-12 of Exhibit SDG&E-02 which states, “SDG&E’s share of the 2027 budget will increase by approximately \$2.0 million compared to its 2026 budget share, primarily due to the higher volume of in-unit and whole building projects that were delayed or initiated late in the program cycle. This increase in projects will also require a corresponding increase in administrative and implementation resources required to ensure timely and effective project closeout in 2027. SCE and SoCalGas will continue to fund a portion of SDG&E’s administrative expenses.”
- A. At this point in time, does SDG&E believe it can achieve its proposed 2027 goals for MFWB? Please provide additional support for SDG&E’s achievement of its goals.
 - B. Please provide the 2026 and 2027 budgets for the MFWB program, with administrative costs and implementation costs broken out.
8. Referring to Table 1: Portfolio Budgets and Carry Over/Roll Over Funds to Offset Revenue Requirements on page RM-24 of Exhibit SDG&E-02.
- A. Please provide a summary of actual overspending/underspending by program for 2021, 2022, 2023, and 2024.
 - B. Please provide a summary of how overspending/underspending by program for 2021, 2022, 2023, and 2024 was reconciled in the next program year.
 - C. For any unspent funds from years prior to 2026 that have not been returned to ratepayers, why weren’t these unspent funds returned to ratepayers?
 - D. Please provide a projection of overspending/underspending by program in 2025 and how SDG&E proposes to reconcile this in 2026.
 - E. Please explain if the negative revenue requirement for the MFWB and SPOC programs means that these funds will be returned to ratepayers. If so, when? If not, what will happen to these funds?
9. Referring to Table 5: ESA Annual Energy Savings Goals (kWh, kW, Therms) and Table

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6: Annual ESA Household Treatment Goals and Targets on page SDG&E - 4 of Exhibit SDG&E-02 Attachment A.

- A. Please provide these tables with goals and targets broken out by ESA Main, MFWB, SPOC, and PP/PD.
- B. For each program, please explain the increase or decrease in savings goals from 2026 to 2027.
- C. For each program, please explain the increase or decrease in household treatment target from 2026 to 2027.
- D. Please provide a table comparing authorized Energy Savings Goals and Household Treatment Goals/Targets and actuals, broken out by year and by ESA Main, MFWB, SPOC, and PP/PD, for the years 2021, 2022, 2023, and 2024.
- E. Please provide authorized Energy Savings Goals and Household Treatment Goals/Targets, year-to-date actuals, and projected year-end actual for the ESA Main, MFWB, SPOC, and PP/PD programs for 2025.

10. Referring to Table 7: ESA Portfolio Budget on page SDG&E - 6 of Exhibit SDG&E-02 Attachment A. Why are the 2027 budgets for the EE, EE-MF, and SPOC programs in this table different than in Table 1: Portfolio Budgets and Carry Over/Roll Over Funds to Offset Revenue Requirements on page RM-24 of Exhibit SDG&E-02?

11. Referring to Table A-1: ESA Portfolio Cost Effectiveness Test on page SDG&E - 9 [not labeled and we assumed this is the page number based on the preceding page] of Exhibit SDG&E-02 Attachment A.

- A. Why is the proposed PY2027 cost-effectiveness under all tests significantly lower than the PY2026 cost-effectiveness?
- B. How should the Commission and stakeholders view SDG&E's proposed ESA programs given that they are far below an ESACET of 0.7?

12. Referring to Table A-1a Southern MFWB Cost Effectiveness on page SDG&E - 9 [not labeled and we assumed this is the page number based on the preceding page] of Exhibit SDG&E-02 Attachment A. What accounts for the increase in ESACET between 2026 and 2027?

13. Referring to Table B-2: ESA/CARE Gas Rate impacts on page SDG&E-11 of Exhibit SDG&E-02 Attachment A.

- A. Why are gas ESA charges different for different gas customer classes?
- B. Please provide a cite to the Commission decision supporting the allocation of gas ESA costs to different gas customer classes, including the pertinent pages

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where this allocation is discussed and authorized. If this allocation was adopted as part of a cost allocation settlement agreement and was not specifically discussed by the Commission, provide page cites to the proceeding documents describing the authorized cost allocation.

14. Referring to Table B-3: ESA/CARE/FERA Electric Rate impacts on page SDG&E-12 of Exhibit SDG&E-02 Attachment A. Please provide a cite to the Commission decision supporting the allocation of electric ESA costs to different electric customer classes, including the pertinent pages where this allocation is discussed and authorized. If this allocation was adopted as part of a cost allocation settlement agreement and was not specifically discussed by the Commission, provide page cites to the proceeding documents describing the authorized cost allocation.

General

15. Please provide authorized and achieved values (as available) for each year of the 2021-2026 plan period for the following:

- A. Electric budget/spending
- B. Gas budget/spending
- C. Energy savings in kWh
- D. Demand savings in kW
- E. Energy savings in therms
- F. Participating households
- G. Spending per participating household
- H. kWh saved per participating household
- I. Therms saved per participating household
- J. Electric ratepayer cost per kWh saved
- K. Gas ratepayer cost per therm saved
- L. Energy benefits associated with electric budget/spending
- M. Non-energy benefits associated with electric budget/spending
- N. Total benefits associated with electric budget/spending
- O. Energy benefits associated with gas budget/spending
- P. Non-energy benefits associated with gas budget/spending
- Q. Total benefits associated with gas budget/spending

16. Please provide the number of customers estimated to be income qualified for ESA in SDG&E's service area, the number of customers SDG&E has served through its ESA Program, and the percentage (%) of low-income qualified customers served, for each year from 2021-2024. Please also provide SDG&E's projections and planned values for these metrics for 2025, 2026, and 2027.

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17. Referring to Exhibit SDG&E-02 Attachment A. Please provide the following list of tables, including associated footnotes, in machine readable Excel format with formulae intact:

- Table 5: ESA Annual Energy Savings Goals (kWh, kW, Therms)
- Table 6: Annual ESA Household Treatment Goals and Targets
- Table 5a: Southern Multifamily Whole Building Program Annual Energy Savings Goals (kWh, kW, Therms)
- ESA Household Treatment Targets
- Table 6a: Annual ESA Properties Treatment Targets
- Table 7: ESA Portfolio Budget
- Table 7a: ESA Southern Multifamily Whole Building Program Budget
- Table 8: ESA and CARE Studies Budget
- Table A-1: ESA Portfolio Cost Effectiveness
- Table A-1a: Southern MFWB Cost Effectiveness
- Table B-2: ESA/CARE Gas Rate impacts
- Table B-3: ESA/CARE/FERA Electric Rate impacts

Comparison to other Utility Filings

18. Referring to footnotes 3 and 4 under Table D-3: ESA Program Budget on page B- 8 of SCE-03, which provide SCE assumptions regarding escalation rates including a labor escalation rate of 3% and a non-labor escalation rate of 2%.

- A. Please provide a similar table with labor and non-labor escalation broken out by category and program.
- B. How do SDG&E's proposed escalation rates compare to SCE's proposed escalation rates for labor and for non-labor?
- C. If SDG&E's escalation rates are different from SCE's, is it appropriate for SDG&E to apply escalation rates for labor and non-labor that are different than SCE's proposed rates? Why or why not?

19. Referring to page 47 of Exhibit PG&E-01 which states, "To emphasize the need for increased energy savings, the Commission directed the IOUs to use a portfolio-level cost-effectiveness of 0.7 ESACET as a guideline and to re-evaluate all measures to determine if those measures with ESACET scores of less than 0.3 should be removed from the portfolio (with limited exception given to HCS measures)."

- A. Did SDG&E remove any measures with ESACET scores of less than 0.3 from the proposed portfolio? If so, which ones?
- B. Please provide a list of all measures with an ESACET score of less than 0.3, and their corresponding ESACET scores.
- C. Please describe the extent to which non-energy benefits are captured in the

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ESACET and other cost effectiveness tests and identify the source for NEBs values used in the cost-effectiveness calculations for 2027.

20. Referring to page 50 of Exhibit PG&E-01 which states, “PG&E will continue to monitor the ongoing MFWB progress and operational challenges. Based on PG&E’s evaluation of these challenges, PG&E requests the option to submit a Tier 2 AL for approval should PG&E seek to modify program goals, targets or budgets or pause the program prior to the end of 2027.”
- A. Is SDG&E experiencing MFWB operational challenges?
 - B. Would SDG&E also consider submitting an AL to ‘modify program goals, targets or budgets or pause the program prior to the end of 2027’ for the MFWB program? Why or why not?
 - C. Would SDG&E consider submitting an AL to ‘modify program goals, targets or budgets or pause the program prior to the end of 2027’ for any of the other programs? Why or why not?
21. Referring to page 34 of SCE-01 which states, “In 2027, the Multifamily Whole Building (MFWB) program plans to maintain its regional approach and will continue to be implemented by a third-party administrator, Richard Heath Associates (RHA); SDG&E will continue to serve as the lead administrator. This continuity will prevent any interruption to the current program. However, in SCE’s full cycle application, SCE plans to propose a modification from a regional program to local implementation because of the program challenges detailed below. The Multifamily Whole Building (MFWB) program has encountered several critical challenges that highlight inherent limitations in the regional design. These include systemic complexities associated with relying on the lead utility’s infrastructure for inter-utility program management, such as delays in invoicing and payments, and coordination difficulties among IOUs. Furthermore, unintended competition with the ESA Main program, elongated project timelines, and barriers to post-enrollment project completion have slowed milestone achievements and goal fulfillment. For SCE, the absence of a streamlined electrification process has further complicated efforts, posing obstacles to meeting our electrification objectives. Collectively, these challenges underscore the need for program redesign and strategic enhancements to improve operational efficiency, customer satisfaction, and alignment with broader energy targets for MFWB program moving forward.”
- A. Is SDG&E experiencing any complications with a regional design?
 - B. Is SDG&E considering or planning to propose a modification from a regional program to local implementation because of any complications?

END OF REQUEST

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On September 26, 2025 San Diego Gas & Electric Company (SDG&E) submitted a request for extension to complete this data request. On October 2, 2025, TURN and SDG&E agreed that SDG&E would provide responses to questions 1, 3, 5, 8 – 12, and 15 – 19 by October 10, 2025. All other responses will be due by October 14, 2025.

SDG&E objects to TURN’s instruction to “provide the name of each person who materially contributed to the preparation of the response” and to “identify the SDG&E witness who would be prepared to respond to cross-examination questions regarding the response” to the extent it is vague and ambiguous. These data request responses are not testimony. SDG&E further objects to this instruction because it has no basis in the Commission’s Rules of Practice and Procedure and exceeds that required by the Discovery Custom and Practice Guidelines provided by the CPUC.

SDG&E’s responses are as follows:

Testimony SDG&E-01

1. Referring to page HKB-2 of Exhibit SDG&E-01 which states, “The Southern Multifamily Whole Building (MFWB) Program and the ESA Pilot Plus and Pilot Deep (PPPD) Program will roll over/carry over unspent/uncommitted funds from their respective authorized 2021-2026 program cycle budgets. Any remaining unallocated unspent funds from these programs will be used to offset the ESA Main Program 2027 revenue requirements.”
 - A. Please confirm that SDG&E is projecting that there will be remaining unallocated unspent funds from these programs and provide the projected amount of unspent funds by the year in which they accrued.

SDG&E Response to Question 1, A:

Confirmed. Please refer to Table 1: Portfolio Budgets and Carry Over/Roll Over Funds to Offset Revenue Requirement on page RM-24 of Exhibit SDG&E-02 for the forecasted unspent funds.

- B. Please confirm the amount of the projected unspent funds that will be used to offset the ESA Main Program 2027 revenue requirements.

SDG&E Response to Question 1, B:

In SDG&E’s annual Public Purpose Programs (PPP) advice letter, the budget and amortization request are presented at the ESA portfolio level, rather than broken out by individual program components. SDG&E will not provide a specific amount that will be used to offset the ESA

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Main program in the 2027 PPP revenue requirement advice letter.

As shown in Table 1: Portfolio Budgets and Carry Over/Roll Over Funds to Offset Revenue Requirement on page RM-24 of Exhibit SDG&E-02, SDG&E's total ESA portfolio 2027 budget request is approximately \$35.7 million. SDG&E is forecasting approximately \$19.0 million of unspent funds to offset the total ESA portfolio 2027 revenue requirement, specifically from the MFWB, SPOC and PP/PD and will be rolled over to offset these programs' 2027 budget requirements first. There are not enough unspent funds to cover the ESA Main program. Therefore, the net revenue requirement for the total ESA portfolio is approximately \$16.7 million, calculated as \$35.7 million minus \$19.0 million.

- C. Referring to Table 1: Portfolio Budgets and Carry Over/Roll Over Funds to Offset Revenue Requirements on page RM-24 of Exhibit SDG&E-02, please describe if and how this table shows the ESA Main Program 2027 revenue requirement offset.

SDG&E Response to Question 1, C:

Please refer to response in Question 1B above.

Testimony SDG&E-02

2. Referring to page RM-8 of Exhibit SDG&E-02, which states, "The results of the PPPD program will provide insight into the feasibility of a more strategic measure delivery approach, the level of investment required, realized savings to the household, long term benefits of the treatments, and cost effectiveness of each treatment tier." At this point in time, does SDG&E have any early learnings from the PPPD program that it is (a) applying to 2027 or (b) using to inform SDG&E's full cycle application?

SDG&E Response to Question 2:

Per the extension request, SDG&E will submit a response to this question by October 14, 2025.

3. Referring to page RM-9 of Exhibit SDG&E-02 which states, "Labor costs are escalated based on the same methodology used in SDG&E's latest General Rate Case when escalating labor costs."
- A. Please provide the labor and non-labor escalation rates applied in 2027.

SDG&E Response to Question 3, A:

For 2027, SDG&E's labor escalation factor is three percent and non-labor escalation rate applied is between three to five percent.

B. Please describe the methodology used to escalate the 2027 proposed budgets.

SDG&E Response to Question 3, B:

SDG&E utilizes internally maintained annual market reference labor rates that reflect competitive benchmarks for each job classification. These rates form the foundational basis for projecting labor costs across departments. For the 2027 proposed budget, SDG&E applied a labor escalation rate of approximately 3% to these reference rates.

For non-labor costs, SDG&E collaborated with its Implementer to establish an appropriate annual percentage increase in measure costs, using 2025 contract values as the baseline. For 2027, a 3% to 5% year-over-year adjustment was applied to account for anticipated inflation and rising costs related to materials, labor, and service delivery.

C. Did SDG&E escalate each year of the 2021-2026 proposed budgets in its last proposed plan submitted in A.19-11-003 et al.?

SDG&E Response to Question 3, C:

Yes, SDG&E escalated its proposed budgets in Application A.19-11-005.

D. If so, what escalation factor(s) did the company use for each year in that plan and what was the source for the factor(s)?

SDG&E Response to Question 3, D

SDG&E used an escalation factor of three percent for labor and non-labor costs in A.19-11-005. The escalation rate was primarily based on inflation rates and the Consumer Price Index at the time the Application was being developed.

E. Did the ESA budgets authorized by the Commission in D.21-06-015 reflect SDG&E's proposed escalation?

SDG&E Response to Question 3, E

The SDG&E budgets authorized in D.21-06-015, Attachment A, Table 11 did not align with

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SDG&E's proposed budget figures.¹ Given the difference between the proposed budgets and approved authorized budgets, SDG&E cannot conclusively state that its escalation rate was specifically reflected.

- F. Please provide a table showing, by program, the 2026 budget, non-escalation adjustments, escalation adjustments, and the resulting 2027 budget.

SDG&E Response to Question 3, F

SDG&E objects generally to this request on the grounds that it is unduly burdensome and calls for SDG&E to create a document not already in SDG&E's possession. SDG&E did not develop its budget in a manner that distinctly shows the escalation and the base rate. Instead, the calculation of budgets already included escalation in its formula. The requested table was not required as part of SDG&E's application, testimony, or Attachment A, and therefore has not been prepared by SDG&E. Constructing such a table would require additional analysis and assumptions beyond the scope of the submitted materials. If further clarification is needed regarding specific budget components or escalation methodology, SDG&E is available to discuss the appropriate context and limitations of the available data in its application and in this data request.

- G. Are there differences in the escalation rates applied to each program? If so, please provide the justification for such differences.

SDG&E Response to Question 3, G:

No. SDG&E applied a consistent escalation rate to each program.

4. Referring to page RM-9 of Exhibit SDG&E-02 which states, "In consultation with its implementers, SDG&E has accommodated the necessary cost adjustments to measure costs."

- A. Please explain what is meant by/included as 'necessary cost adjustments'.

SDG&E Response to Question 4, A:

Per the extension request, SDG&E will submit a response to this question by October 14, 2025.

- B. Please provide a list of measures where cost adjustments have been made and

¹ See A.19-11-005 Attachment B Table A-1 available at [Attachment B Excel 2021-2026 - SDGE.xlsx](#)

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the cost adjustments.

SDG&E Response to Question 4, B:

Per the extension request, SDG&E will submit a response to this question by October 14, 2025.

- C. For each measure where cost adjustments have been made, please provide the justification for these adjustments.

SDG&E Response to Question 4, C:

Per the extension request, SDG&E will submit a response to this question by October 14, 2025.

5. Referring to footnote 20 on page RM-9 of Exhibit SDG&E-02 which states, “Definition of ‘Carry forward’ Funding: Utilities are permitted to carry over all remaining, unspent funds from program year to program year or budget cycle to budget cycle and shall include all anticipated carry over funds in the upcoming budget applications. D.12-08-044 OP 135 (b)(ii)b., at 415. The term ‘carry over/roll over’ will be used to describe the use of the carry forward funding.”
- A. Please explain how SDG&E’s proposal to “carry forward/carry over/roll- over” unspent funds aligns with D.21-06-015, p. 520, OP 181, which states: “Fund shifting is not allowed between program years; any remaining uncommitted and unspent funds at the end of a program year must be used to offset the next year’s collection. An exception to this rule is granted for the MFWB programs, pilots (including the Pilot Plus and Pilot Deep program), and studies (where funds may be rolled over to the next program year or borrowed from a future program year within the cycle, to allow for flexibility in scheduling changes with these efforts).”

SDG&E Response to Question 5, A:

SDG&E’s proposal to “carry forward/carry over/roll- over” unspent funds is consistent with D.21-06-015, OP 181. There are two opportunities for carry forward/carry over/roll-over: (1) between program years within the cycle and (2) between cycles. D.21-06-015 allows MFWB and Pilot Plus/Pilot Deep (PP/PD) to “carry forward/carry over/roll- over” funds within the cycle. The same provision is not applicable to ESA Main. D.21-06-015 OP 181 bullet 4, states:

- Fund shifting is not allowed between program years; any remaining uncommitted and unspent funds at the end of a program year must be used to offset the next year’s collection. An exception to this rule is granted for the MFWB programs,

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pilots (including the Pilot Plus and Pilot Deep program), and studies (where funds may be rolled over to the next program year or borrowed from a future program year within the cycle, to allow for flexibility in scheduling changes with these efforts).

SDG&E forecasted unspent/uncommitted MFWB and PP/PD funding for the end of 2026. There is no forecasted underspending for ESA Main. In accordance with OP 181, SDG&E will carry over the unspent funds to offset the 2027 ESA program portfolio revenue requirement. .

- B. Explain SDG&E's view of the relationship between the cited provision in D.12-08-044 and D.21-06-015, p. 520, OP 181 and the relevance of each to SDG&E's 2027 proposal.

SDG&E Response to Question 5, B:

SDG&E's citation of D.12-08-044 OP 135 (b)(ii)b. was to provide context for the definition of carry forward/carry over. Recently the term "roll over" has also been used by both Staff and IOUs to represent "carry over."

- C. Is SDG&E proposing to "offset" funding that would otherwise be collected for 2027 ESA activities under the proposed budget with unspent 2026 funds (reducing the 2027 revenue requirement without impacting budget), or to augment the budget for 2027 ESA activities by carrying forward unspent 2026 funding (increasing budget without impacting the 2027 revenue requirement), or both? Please explain.

SDG&E Response to Question 5, C:

SDG&E's revenue requirement offset for its budget request is accomplished by carrying over unspent uncommitted program dollars. If there were no unspent uncommitted dollars available to offset the budget, the revenue requirement will equal the requested budget.

- D. Please confirm if SDG&E proposes to apply unspent funding to ESA Main or SPOC.

SDG&E Response to Question 5, D

As shown in Table 1: Portfolio Budgets and Carry Over/Roll Over Funds to Offset Revenue Requirement on page RM-24 of Exhibit SDG&E-02, SDG&E's total ESA portfolio 2027 budget request is approximately \$35.7 million. SDG&E is forecasting approximately \$19.0 million of

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unspent funds to offset the total ESA portfolio 2027 revenue requirement. Therefore, the net revenue requirement for the total ESA portfolio is approximately \$16.7 million, calculated as \$35.7 million minus \$19.0 million. Table 1 of Witness Mollen's Testimony is a proposal of how the unspent/uncommitted funds could be allocated to meet each program budget.

Note that in SDG&E's annual Public Purpose Programs (PPP) advice letter, the budget and amortization request is presented at the ESA portfolio level, rather than broken out by individual program components.

- E. Is it SDG&E's understanding that the Commission limits fund shifting of unspent funds to MFWB, PP/PD, and studies? If not, please explain why not.

SDG&E Response to Question 5, E:

No, that is not SDG&E's understanding. Pursuant to Decision (D.) 21-06-015, OP 181, fund shifting is not permitted between program years for ESA Main. Any unspent and uncommitted funds remaining at the end of a program year for the ESA Main program must be applied to offset the subsequent year's revenue requirement. An exception to this rule is granted for the MFWB programs, pilots (including the Pilot Plus and Pilot Deep program), and studies. However, the limitation for fund shifting into or out of the Multifamily Whole Building (MFWB) and Pilot Plus/Pilot Deep (PP/PD) programs is that it must be requested through a Tier 2 Advice Letter.

6. Referring to Page RM-10 of Exhibit SDG&E-02 which states, "D.21-06-015 approved a new ESA Main Program delivery approach, focusing on a customer- centered prioritization model based on household needs and customer profiles rather than meeting household treatment goals of the previous program design. The customer-centered prioritization model seeks to maximize the individual household's energy savings, and health, comfort and safety (HCS) benefits based on the household's unique profile."

- A. Does the 'customer-centered prioritization' model seek to acquire more savings per treated household as compared to the 'household treatment goal' model? If so, please provide data showing the magnitude of actual change in savings from one model to the other. If not, please explain why not.

SDG&E Response to Question 6, A:

Per the extension request, SDG&E will submit a response to this question by October 14, 2025.

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- B. Does the ‘customer-centered prioritization’ model seek to improve the cost-effectiveness of the program as compared to the ‘household treatment goal’ model? If so, please provide data showing the magnitude of actual change in cost-effectiveness from one model to the other. If not, please explain why not.

SDG&E Response to Question 6, B:

Per the extension request, SDG&E will submit a response to this question by October 14, 2025.

- C. Does the ‘customer-centered prioritization’ model decrease the households treated as compared to the ‘household treatment goal’ model? Please provide data showing the magnitude of actual change in households treated from one model to the other.

SDG&E Response to Question 6, C:

Per the extension request, SDG&E will submit a response to this question by October 14, 2025.

- D. What level of energy savings potential does the ‘customer-centered prioritization’ model aim to achieve? Does this energy savings potential overlap with the goals of either of the subprograms in the PP/PD pilot? If so, what is the rationale for this overlap and how does SDG&E decide if customers should be served under ESA Main or the PP/PD pilot?

SDG&E Response to Question 6, D:

Per the extension request, SDG&E will submit a response to this question by October 14, 2025.

- E. Are the health, comfort and safety benefits incorporated into the ESACET for ESA Main and other programs? If not, please explain why not.

SDG&E Response to Question 6, E:

Per the extension request, SDG&E will submit a response to this question by October 14, 2025.

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7. Referring to page RM-12 of Exhibit SDG&E-02 which states, “SDG&E’s share of the 2027 budget will increase by approximately \$2.0 million compared to its 2026 budget share, primarily due to the higher volume of in-unit and whole building projects that were delayed or initiated late in the program cycle. This increase in projects will also require a corresponding increase in administrative and implementation resources required to ensure timely and effective project closeout in 2027. SCE and SoCalGas will continue to fund a portion of SDG&E's administrative expenses.”
- A. At this point in time, does SDG&E believe it can achieve its proposed 2027 goals for MFWB? Please provide additional support for SDG&E’s achievement of its goals.

SDG&E Response to Question 7, A: Per the extension request, SDG&E will submit a response to this question by October 14, 2025.

- B. Please provide the 2026 and 2027 budgets for the MFWB program, with administrative costs and implementation costs broken out.

SDG&E Response to Question 7, B:

Per the extension request, SDG&E will submit a response to this question by October 14, 2025.

8. Referring to Table 1: Portfolio Budgets and Carry Over/Roll Over Funds to Offset Revenue Requirements on page RM-24 of Exhibit SDG&E-02.
- A. Please provide a summary of actual overspending/underspending by program for 2021, 2022, 2023, and 2024.

SDG&E Response to Question 8, A:

Please refer to TURN-SDG&E-01_SDG&E RESPONSE ATTACHMENT 10-10-25 Tab Q8.A.

- B. Please provide a summary of how overspending/underspending by program for 2021, 2022, 2023, and 2024 was reconciled in the next program year. (Prepared by Kenny Pitsko, Ronnie Ramos)

SDG&E Response to Question 8, B:

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Please refer to the following ESA worksheets in SDG&E's annual report for the program year budget, program year expenditures, and program year overspend/underspend by program for each year. Additionally, the supplemental table within these worksheets show how any unspent and committed funds at the end of each program year were tracked and carried forward to increase the available budget for the following year, consistent with Commission-approved guidance.

Please refer to TURN-SDG&E-01_SDG&E RESPONSE ATTACHMENT 10-10-25 Tabs **Q8.B_2021 AR – ESA Table 12, Q8.B_2022 AR – ESA Table 12, Q8.B_2023 AR – ESA Table 11 and Q8.B_2024 AR – ESA Table 11.**

- C. For any unspent funds from years prior to 2026 that have not been returned to ratepayers, why weren't these unspent funds returned to ratepayers?

SDG&E Response to Question 8, C:

SDG&E did not return unspent funds from years prior to 2026 that were committed to program cycles, such as ESA MFWB, ESA PPPD, and EM&V studies in accordance with D.21-06-015.

Additionally, SDG&E defines "committed funds" per D.17-09-022, OP 131, which states: "For the purposes of this Decision, the term 'committed funds' is defined as funds that are committed to a specific California Alternate Rates for Energy (CARE) Program/Energy Savings Assistance (ESA) Program contract or customer project."

As such, SDG&E did not return unspent but committed ESA Main Program funds. Furthermore, consistent with OP 12 of D.15-01-027, any remaining unspent and unencumbered funds from the Single-family Affordable Solar Homes (SASH) and Multifamily Affordable Solar Housing (MASH) programs are to be used for low-income energy efficiency measures in residential housing that benefit ratepayers, rather than being returned directly.

Please refer to SDG&E's annual Public Purpose Programs (PPP) advice letter for the unspent and uncommitted amounts that were used to offset the subsequent year's revenue requirement at the ESA portfolio level.

2022: SDGE Approved AL4084E

2023: SDGE Approved AL4291E

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2024: SDGE Approved AL4504E

- D. Please provide a projection of overspending/underspending by program in 2025 and how SDG&E proposes to reconcile this in 2026.

SDG&E Response to Question 8, D:

At this time, SDG&E plans to spend the 2025 program budget within the ESA portfolio.

Should any variances arise by the end of the 2025 program year, SDG&E will report them in 2025 Annual Report in accordance with applicable CPUC decisions and guidance.

- E. Please explain if the negative revenue requirement for the MFWB and SPOC programs means that these funds will be returned to ratepayers. If so, when? If not, what will happen to these funds?

SDG&E Response to Question 8, E:

As shown in Table 1: Portfolio Budgets and Carry Over/Roll Over Funds to Offset Revenue Requirement on page RM-24 of Exhibit SDG&E-02, the forecasted unspent funds and resulting negative revenue requirement request in MFWB and SPOC will be used to offset the ESA portfolio 2027 revenue requirement.

In SDG&E's annual Public Purpose Programs (PPP) advice letter, the total budget and amortization requests are presented at the ESA portfolio level, rather than broken out by individual program components. Please refer to Attachment B of the advice letters cited in Question 8C.

9. Referring to Table 5: ESA Annual Energy Savings Goals (kWh, kW, Therms) and Table 6: Annual ESA Household Treatment Goals and Targets on page SDG&E - 4 of Exhibit SDG&E-02 Attachment A.

- A. Please provide these tables with goals and targets broken out by ESA Main, MFWB, SPOC, and PP/PD.

SDG&E Response to Question 9, A:

Referring to Table 5: ESA Annual Energy Savings Goals (kWh, kW, Therms) and Table 6: Annual ESA Household Treatment Goals and Targets on page SDG&E - 4 of Exhibit SDG&E-02 Attachment A SDG&E provides these tables by ESA Main and MFWB by year. Please note Decision D.21-06-015 established Energy Savings Goals (kWh, kW, Therms) and Household Treatments at the Portfolio level, and AL 4115E/3144G later set

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MFWB-specific Goals and Targets. Therefore, the amounts listed for ESA Main are planning assumptions based on the calculated difference between the two authorized sets of goals. SPOC is not a savings program but supports MFWB. The decision did not specify authorized goals or targets for PP/PD.

Please refer to TURN-SDG&e-01_SDG&E RESPONSE ATTACHMENT 10-10-25 Tab Q9.A for the program goals and targets.

- B. For each program, please explain the increase or decrease in savings goals from 2026 to 2027.

SDG&E Response to Question 9, B:

SDG&E proposes an increase in energy savings goals for ESA Main as a result of increasing budgets and measure installations. Similarly, for SDG&E's portion of the Southern MFWB Program, the proposed 2027 energy savings goal reflects an increase compared to the annual target submitted under Advice Letter 4115-E/3144-G due to an increase in budget and forecasted measure installations. There are no savings goals or household treatment targets for SPOC or PP/PD.

- C. For each program, please explain the increase or decrease in household treatment target from 2026 to 2027.

SDG&E Response to Question 9, C:

SDG&E proposes an increase in household treatments for ESA Main as a result of increasing budgets and measure installations. For 2027, SDG&E is projecting a decrease for the ESA MFWB program regarding in-unit and CAM household treatment targets compared to the 2026 annual targets submitted under Advice Letter 4115-E/3144-G. This adjustment reflects updated program forecasts and anticipated completion timelines based on current implementation trends. There are no savings goals or household treatment targets for SPOC or PP/PD.

- D. Please provide a table comparing authorized Energy Savings Goals and Household Treatment Goals/Targets and actuals, broken out by year and by ESA Main, MFWB, SPOC, and PP/PD, for the years 2021, 2022, 2023, and 2024.

SDG&E Response to Question 9, D

Please refer to TURN-SDG&e-01_SDG&E RESPONSE ATTACHMENT 10-10-25 Tab

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Q9.D for the program goals and targets.

The table provides a comparison between the authorized Energy Savings Goals and Household Targets by ESA Main, ESA CAM and MFWB for the years 2021 – 2024. The Southern MFWB Program started on July 1, 2023 and did not report treatments or savings until 2024. In 2021 through the first half of 2023, ESA Main includes multifamily in-unit counts. There are no savings goals or household treatment targets for SPOC or PP/PD.

- E. Please provide authorized Energy Savings Goals and Household Treatment Goals/Targets, year-to-date actuals, and projected year-end actual for the ESA Main, MFWB, SPOC, and PP/PD programs for 2025.

SDG&E Response to Question 9, E:

SPOC is not a program and therefore does not have energy savings or household treatment targets.

Please refer to TURN-SDG&e-01_SDG&E RESPONSE ATTACHMENT 10-10-25 Tab Q9.E for the program goals and targets. The information provided is from SDG&E's August 2025 Low Income Monthly Reporting Tables.

10. Referring to Table 7: ESA Portfolio Budget on page SDG&E - 6 of Exhibit SDG&E-02 Attachment A. Why are the 2027 budgets for the EE, EE-MF, and SPOC programs in this table different than in Table 1: Portfolio Budgets and Carry Over/Roll Over Funds to Offset Revenue Requirements on page RM-24 of Exhibit SDG&E-02?

SDG&E Response to Question 10:

Table 7 of Attachment A is the same budget representation consistent with D.21-06-015 Attachment A Table 11. It breaks down the program implementation budget from other activities usually performed by the utility or ED's staff. On the other hand, Table 1 in the Testimony of Roland Mollen is the same representation of the full program budget (i.e., the other activities budgets are allocated to the respective programs) consistent with D.21-06-015 Attachment A Table 7. Note that SDG&E filed a corrected Attachment Table 7 as part of the *Errata for the Testimony of Roland Mollen and Hollie Bierman of SDG&E* on August 28, 2025.

11. Referring to Table A-1: ESA Portfolio Cost Effectiveness Test on page SDG&E - 9 [not labeled and we assumed this is the page number based on the preceding page] of Exhibit SDG&E-02 Attachment A.

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A. .Why is the proposed PY2027 cost-effectiveness under all tests significantly lower than the PY2026 cost-effectiveness?

SDG&E Response to Question 11, A:

The proposed PY2027 cost-effectiveness values are significantly lower than those for PY2026 primarily due to technical changes made to CEDARS Cost-Effectiveness Tool (CET) made by the Energy Division following recent proceeding decisions. These updates impact how savings and costs are calculated across all tests, resulting in lower cost-effectiveness metrics. SDG&E recalculated all CET tests to align with the updated regulatory guidance and ensure consistency with the latest methodology. The updates are reflected in the Prepared *Supplemental Testimony of Roland Mollen on Behalf of San Diego Gas & Electric Company* Attachment A submitted on October 6, 2025.

B. How should the Commission and stakeholders view SDG&E's proposed ESA programs given that they are far below an ESACET of 0.7?

SDG&E Response to Question 11, B:

The Commissions and stakeholders should take into consideration the needs of SDG&E's specific territory, which encompasses a predominantly mild climate, and where most weather-sensitive measures are less cost-effective. SDG&E offers a comprehensive list of measures even if they have ESACET values below 0.3, including health, comfort and safety measures, to address customer needs. This results in an ESACET lower than the guideline of 0.7.

12. Referring to Table A-1a Southern MFWB Cost Effectiveness on page SDG&E - 9 [not labeled and we assumed this is the page number based on the preceding page] of Exhibit SDG&E-02 Attachment A. What accounts for the increase in ESACET between 2026 and 2027?

SDG&E Response to Question 12:

SDG&E recalculated all CET tests as part of the Prepared *Supplemental Testimony of Roland Mollen on Behalf of San Diego Gas & Electric Company* Attachment A submitted on October 6, 2025. With the recalculation, the 2027 MFWB CETs are lower than the 2026 MFWB CETs. Please see Supplemental Testimony, Attachment A.

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13. Referring to Table B-2: ESA/CARE Gas Rate impacts on page SDG&E-11 of Exhibit SDG&E-02 Attachment A.

A. Why are gas ESA charges different for different gas customer classes?

SDG&E Response to Question 13, A:

The rate impacts vary across customer classes due to the use of the Equal Percentage of Authorized Margin (EPAM) allocation methodology.

B. Please provide a cite to the Commission decision supporting the allocation of gas ESA costs to different gas customer classes, including the pertinent pages where this allocation is discussed and authorized. If this allocation was adopted as part of a cost allocation settlement agreement and was not specifically discussed by the Commission, provide page cites to the proceeding documents describing the authorized cost allocation.

SDG&E Response to Question 13, B:

This allocation methodology was approved through SDGE's Advice Letter 3358-G as part of the Annual Public Purpose Program GAS Surcharge (PPPS) filing and is the authorized method for allocating costs to the ESA program.

14. Referring to Table B-3: ESA/CARE/FERA Electric Rate impacts on page SDG&E-12 of Exhibit SDG&E-02 Attachment A. Please provide a cite to the Commission decision supporting the allocation of electric ESA costs to different electric customer classes, including the pertinent pages where this allocation is discussed and authorized. If this allocation was adopted as part of a cost allocation settlement agreement and was not specifically discussed by the Commission, provide page cites to the proceeding documents describing the authorized cost allocation.

SDG&E Response to Question 14:

The ESA class allocations are litigated in SDG&E's General Rate Case Phase 2 (GRC Phase 2) proceedings. SDG&E's 2019 GRC P2 Decision, D.21-07-010, OP 1 approved the Joint Settlement Agreement which include ESA, are to be updated based on equal cents per kWh with appropriate exemptions and that they will be updated whenever the Commission adopts new sales. For ESA, only lighting customers are exempt as described in Chapter 2 of

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Application 19-03-002.²

SDG&E followed this methodology in Application A.25-06-022 for proposed ESA rates as seen in Table B-3: ESA/CARE/FERA Electric Rate impacts on page SDG&E-12 of Exhibit SDG&E-02 Attachment A. At the time of filing this Application, the Commission had not issued a decision on SDG&E's 2024 GRC Phase 2 Application, A.23-01-008.

On September 18, 2025, a final decision was issued in the 2024 GRC Phase 2 proceeding that maintains the same methodology as adopted in D.21-07-010 for ESA (D.25-09-006, section 10.5 as an uncontested issue).

General

15. Please provide authorized and achieved values (as available) for each year of the 2021-2026 plan period for the following:
- A. Electric budget/spending
 - B. Gas budget/spending
 - C. Energy savings in kWh
 - D. Demand savings in Kw
 - E. Energy savings in therms
 - F. Participating households
 - G. Spending per participating household
 - H. kWh saved per participating household
 - I. Therms saved per participating household
 - J. Electric ratepayer cost per kWh saved
 - K. Gas ratepayer cost per therm saved
 - L. Energy benefits associated with electric budget/spending
 - M. Non-energy benefits associated with electric budget/spending
 - N. Total benefits associated with electric budget/spending
 - O. Energy benefits associated with gas budget/spending
 - P. Non-energy benefits associated with gas budget/spending
 - Q. Total benefits associated with gas budget/spending

SDG&E Response to Question 15, A-K:

Please refer to TURN-SDG&E-01_SDG&E RESPONSE ATTACHMENT 10-10-25 Tab Q15.A-K.

² A.19-03-002, Chapter 2 Prepared Direct Testimony of Jesse B. Emge on Behalf of San Diego Gas & Electric Company filed March 2019, at JE-6.

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SDG&E Response to Question 15, L-Q:

Please refer to TURN-SDG&E-01_SDG&E RESPONSE ATTACHMENT 10-10-25 Tab Q15.L-Q.

16. Please provide the number of customers estimated to be income qualified for ESA in SDG&E's service area, the number of customers SDG&E has served through its ESA Program, and the percentage (%) of low-income qualified customers served, for each year from 2021-2024. Please also provide SDG&E's projections and planned values for these metrics for 2025, 2026, and 2027.

SDG&E Response to Question 16:

Please see TURN-SDG&E-01_SDG&E RESPONSE ATTACHMENT 10-10-25 Tab Q16.

17. Referring to Exhibit SDG&E-02 Attachment A. Please provide the following list of tables, including associated footnotes, in machine readable Excel format with formulae intact:
- Table 5: ESA Annual Energy Savings Goals (kWh, kW, Therms)
 - Table 6: Annual ESA Household Treatment Goals and Targets
 - Table 5a: Southern Multifamily Whole Building Program Annual Energy Savings Goals (kWh, kW, Therms)
 - ESA Household Treatment Targets
 - Table 6a: Annual ESA Properties Treatment Targets
 - Table 7: ESA Portfolio Budget
 - Table 7a: ESA Southern Multifamily Whole Building Program Budget
 - Table 8: ESA and CARE Studies Budget
 - Table A-1: ESA Portfolio Cost Effectiveness
 - Table A-1a: Southern MFWB Cost Effectiveness
 - Table B-2: ESA/CARE Gas Rate impacts
 - Table B-3: ESA/CARE/FERA Electric Rate impacts

SDG&E Response to Question 17:

Please see TURN-SDG&E-01_SDG&E RESPONSE ATTACHMENT 10-10-25 Tabs Q17. There are 8 tabs associated with this response.

Comparison to other Utility Filings

18. Referring to footnotes 3 and 4 under Table D-3: ESA Program Budget on page B- 8 of SCE-03, which provide SCE assumptions regarding escalation rates including a labor

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escalation rate of 3% and a non-labor escalation rate of 2%.

- A. Please provide a similar table with labor and non-labor escalation broken out by category and program.

SDG&E Response to Question 18, A:

SDG&E objects to this request on the grounds that it is unduly burdensome and calls for SDG&E to create a document not already in SDG&E's possession. The requested table was not required as part the Attachment A template that was agreed to by Energy Division, and therefore was not prepared by SDG&E. Constructing such a table would require additional analysis and assumptions beyond the scope of the submitted materials. If further clarification is needed regarding specific budget components or escalation methodology, SDG&E is available to discuss the appropriate context and limitations of the available data in its application and in this data request.

- B. How do SDG&E's proposed escalation rates compare to SCE's proposed escalation rates for labor and for non-labor?

SDG&E Response to Question 18, B:

SDG&E objects to this request to the extent that it seeks information that is not within SDG&E's knowledge or control or Application. Each utility operates under distinct regulatory conditions and cost drivers. As such, it is both unreasonable and not necessary for SDG&E to compare its escalation rates and methodologies to SCE's methods.

SDG&E's escalation rates for labor and non-labor reflect SDG&E's specific circumstances and are developed using the methodology adopted in its most recently approved GRC.

For 2027, SDG&E's labor escalation factor is three percent and non-labor escalation rate applied is between three to five percent.

- C. If SDG&E's escalation rates are different from SCE's, is it appropriate for SDG&E to apply escalation rates for labor and non-labor that are different than SCE's proposed rates? Why or why not?

SDG&E Response to Question 18, C:

Yes, it is both appropriate and reasonable for SDG&E to apply escalation rates for labor and

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non-labor that differ from those proposed by SCE. Each utility operates under distinct regulatory conditions and cost drivers. As such, it is both reasonable and necessary for SDG&E to apply its own escalation methodology adopted in its most recently approved GRC, as defined in 18B above, to ensure accuracy and alignment with its operational realities.

19. Referring to page 47 of Exhibit PG&E-01 which states, “To emphasize the need for increased energy savings, the Commission directed the IOUs to use a portfolio-level cost-effectiveness of 0.7 ESACET as a guideline and to re-evaluate all measures to determine if those measures with ESACET scores of less than 0.3 should be removed from the portfolio (with limited exception given to HCS measures).”

A. Did SDG&E remove any measures with ESACET scores of less than 0.3 from the proposed portfolio? If so, which ones?

SDG&E Response to Question 19, A:

SDG&E did not eliminate any measures with an ESACET score of less than 0.3. Please see list of measures in response to Question 19B below.

B. Please provide a list of all measures with an ESACET score of less than 0.3, and their corresponding ESACET scores.

SDG&E Response to Question 19, B:

Please refer to TURN-SDG&E-01_SDG&E RESPONSE ATTACHMENT 10-10-25 Tab 19.B ESA and Tab 19.BMFWB.

C. Please describe the extent to which non-energy benefits are captured in the ESACET and other cost effectiveness tests and identify the source for NEBs values used in the cost-effectiveness calculations for 2027.

SDG&E Response to Question 19, C:

The Energy Savings Assistance Cost-Effectiveness Test (ESACET) is tailored for California’s ESA Program. ESACET includes non-energy benefits (NEBs) to reflect their value to program measures. The latest NEBs used to update the ESACET were developed in the 2025 Study,

*Energy Savings Assistance Program Non-Energy Impacts Study.*³

NEBs estimated by the Study are related to participant comfort, reduced noise in homes, impacts on participant health and non-energy impacts of ESA participation. Details of these NEBs can be found in the referenced study.

20. Referring to page 50 of Exhibit PG&E-01 which states, “PG&E will continue to monitor the ongoing MFWB progress and operational challenges. Based on PG&E’s evaluation of these challenges, PG&E requests the option to submit a Tier 2 AL for approval should PG&E seek to modify program goals, targets or budgets or pause the program prior to the end of 2027.”

A. Is SDG&E experiencing MFWB operational challenges?

SDG&E Response to Question 20,

A: Per the extension request, SDG&E will submit a response to this question by October 14, 2025.

- B. Would SDG&E also consider submitting an AL to ‘modify program goals, targets or budgets or pause the program prior to the end of 2027’ for the MFWB program? Why or why not? Roland, Lulu, Hector

SDG&E Response to Question 20, B:

Per the extension request, SDG&E will submit a response to this question by October 14, 2025.

- C. Would SDG&E consider submitting an AL to ‘modify program goals, targets or budgets or pause the program prior to the end of 2027’ for any of the other programs? Why or why not?

SDG&E Response to Question 20, C:

Per the extension request, SDG&E will submit a response to this question by October 14, 2025.

³ *Energy Savings Assistance Program Non-Energy Impacts Study*, Evergreen Economics, June 17, 20205, available at https://www.calmac.org/publications/2025_ESA_Non-Energy_Impacts_Study_-_Final_Report_-_SCE0498.01.pdf.

The Utility Reform Network (TURN)
TURN-SDG&E-01
DATE RECEIVED: September 23, 2025
DATE RESPONDED: October 10, 2025

21. Referring to page 34 of SCE-01 which states, “In 2027, the Multifamily Whole Building (MFWB) program plans to maintain its regional approach and will continue to be implemented by a third-party administrator, Richard Heath Associates (RHA); SDG&E will continue to serve as the lead administrator. This continuity will prevent any interruption to the current program. However, in SCE’s full cycle application, SCE plans to propose a modification from a regional program to local implementation because of the program challenges detailed below. The Multifamily Whole Building (MFWB) program has encountered several critical challenges that highlight inherent limitations in the regional design. These include systemic complexities associated with relying on the lead utility’s infrastructure for inter-utility program management, such as delays in invoicing and payments, and coordination difficulties among IOUs. Furthermore, unintended competition with the ESA Main program, elongated project timelines, and barriers to post-enrollment project completion have slowed milestone achievements and goal fulfillment. For SCE, the absence of a streamlined electrification process has further complicated efforts, posing obstacles to meeting our electrification objectives. Collectively, these challenges underscore the need for program redesign and strategic enhancements to improve operational efficiency, customer satisfaction, and alignment with broader energy targets for MFWB program moving forward.”

A. Is SDG&E experiencing any complications with a regional design?

SDG&E Response to Question 21, A:

Per the extension request, SDG&E will submit a response to this question by October 14, 2025.

B. Is SDG&E considering or planning to propose a modification from a regional program to local implementation because of any complications?

SDG&E Response to Question 21, B:

Per the extension request, SDG&E will submit a response to this question by October 14, 2025.

END OF RESPONSE

San Diego Gas & Electric Company
Response to Data Request Q15-A-K

ACTUALS	2021	2022	2023	2024	2025	
A. Electric budget/spending (TOTAL PORTFOLIO COSTS)	\$ 7,762,167	\$ 8,286,881	\$ 8,393,025	\$ 9,488,191	\$7,862,954	2025 August YTD
B. Gas budget/spending (TOTAL PORTFOLIO COSTS)	\$ 8,075,142	\$ 7,664,052	\$ 8,373,562	\$ 10,344,811	\$7,190,055	2025 August YTD
C. Energy savings in kWh	-	1,996,576	949,853	1,394,383	282,697	
D. Demand savings in kW	-	133	110	241	84	
E. Energy savings in therms	-	1,918	33,230	75,763	73,928	
F. Participating households	6,652	12,662	4,533	8,326	1,254	
G. Spending per participating household	\$ 2,181	\$ 1,135	\$ 2,637	\$ 1,886		
H. kWh saved per participating household	-	157.68	209.54	167.47	225.44	
I. Therms saved per participating household	-	0.15	7.33	9.10	58.95	
J. Electric ratepayer cost per kWh saved (TOTAL PROGRAM COSTS)	\$ -	\$ 3.59	\$ 5.43	\$ 4.97		
K. Gas ratepayer cost per therm saved (TOTAL PROGRAM COSTS)	\$ -	\$ 3,753.71	\$ 204.53	\$ 115.77		

GOALS	2021	2022	2023	2024	2025	2026
A. Electric budget/spending (TOTAL PORTFOLIO COSTS)	\$ 14,160,026	\$ 16,395,682	\$ 16,575,300	\$ 16,944,337	\$ 17,427,594	\$ 18,190,333
B. Gas budget/spending (TOTAL PORTFOLIO COSTS)	\$ 12,950,847	\$ 13,698,175	\$ 13,591,968	\$ 13,265,875	\$ 14,340,989	\$ 15,138,709
C. Energy savings in kWh	-	2,955,161	2,593,606	2,769,999	2,906,619	3,169,076
D. Demand savings in kW	-	428	377	404	424	463
E. Energy savings in therms	-	127,171	108,790	115,389	120,065	129,739
F. Participating households	5,973	13,760	11,711	14,138	14,780	16,065
G. Spending per participating household	\$ 2,429	\$ 1,044	\$ 1,021	\$ 1,110		
H. kWh saved per participating household	-	0.00	0.00	0.01	0.01	0.01
I. Therms saved per participating household	-	0.11	0.11	0.12	0.12	0.12
J. Electric ratepayer cost per kWh saved (TOTAL PROGRAM COSTS)	\$ -	\$ 2.43	\$ 1.99	\$ 2.50		
K. Gas ratepayer cost per therm saved (TOTAL PROGRAM COSTS)	\$ -	\$ 56.61	\$ 62.47	\$ 76.02		

San Diego Gas & Electric Company
Response to Data Request Q15 L-Q

Program Type	Year	Electric Benefits	Gas benefits	Electric Non-Energy Benefit (1)	Gas Non-Energy Benefit (1)	Total Electric Benefits	Total Gas Benefits
ESA Main	2021	Not available	Not available	Not available	Not available	Not available	Not available
MFWB	2021	Not available	Not available	Not available	Not available	Not available	Not available
ESA Main	2022	Not available	Not available	Not available	Not available	Not available	Not available
MFWB	2022	Not available	Not available	Not available	Not available	Not available	Not available
ESA Main	2023	Not available	Not available	Not available	Not available	Not available	Not available
MFWB	2023	Not available	Not available	Not available	Not available	Not available	Not available
ESA Main	2024	\$ 1,300,783	\$ 1,455,482	\$ 883,082	\$ 752,255	\$ 2,183,865	\$ 2,207,738
MFWB	2024	\$ 1,049,364	\$ 1,000,277	\$ 246,306	\$ 209,816	\$ 1,295,670	\$ 1,210,094
ESA Main	2025	\$ 1,307,473	\$ 1,584,773	\$ 896,993	\$ 764,105	\$ 2,204,466	\$ 2,348,877
MFWB	2025	\$ 1,099,344	\$ 1,051,151	\$ 256,417	\$ 218,430	\$ 1,355,762	\$ 1,269,581
ESA Main	2026	\$ 1,406,644	\$ 1,798,116	\$ 957,501	\$ 815,649	\$ 2,364,145	\$ 2,613,765
MFWB	2026	\$ 1,145,731	\$ 1,104,676	\$ 261,046	\$ 222,372	\$ 1,406,776	\$ 1,327,048
ESA Main	2027	\$ 1,542,342	\$ 1,117,351	\$ 1,338,959	\$ 1,338,959	\$ 2,881,301	\$ 2,456,310
MFWB	2027	\$ 1,029,526	\$ 1,458,480	\$ 592,730	\$ 592,730	\$ 1,622,257	\$ 2,051,210

Notes:

Data source is the CEDARS CET Output Receipts.

(1) Receipt only provides total non-energy benefits.

To estimate electric and gas non-energy benefits, SDG&E used the gas/electric splits.

For 2021-2026, G/E split is 46%/54%

For 27, G/E split is 50%/50%

(2) Not Available: Unable to complete these cell calculations due to unavailability of historical data

**San Diego Gas & Electric Company
2027 Bridge Funding Application**

Table 5: ESA Annual Energy Savings Goals (kWh, kW, Therms)¹

Category	kWh	kW	Therms
2026	3,169,076	463	129,739
2027	3,939,709	641	247,731

Table 6: Annual ESA Household Treatment Goals and Targets²

	Target
2026	16,065
2027	14,766

1 Consistent with D.21-06-015, the Proposed Annual Energy Savings Goals (kWh, kW, and Therms) for PY 2027 are for the entire ESA Portfolio, including Main ESA and MFWB. Pilot Plus/Pilot Deep and other pilots are not included.

2 Consistent with D.21-06-015, the household treatment goals and targets for PY 2027 for the entire ESA Portfolio, including Main ESA MFWB. Pilot Plus/Pilot Deep and other pilots are not included.

San Diego Gas & Electric Company
2027 Bridge Funding Application
Table 7: ESA Portfolio Budget

Category	2026	2027
EE	\$ 17,214,498	\$ 17,214,377
EE-MF 2	\$ 8,556,939	\$ 10,726,978
SPOC	\$ 651,613	\$ 462,333
EE-Pilots ¹		
EE Subtotal	\$ 26,423,050	\$ 28,403,688
Training Center	\$ 160,614	\$ 160,614
Workforce Education and Training	\$ -	\$ -
Inspections	\$ 110,062	\$ 226,923
Marketing and Outreach	\$ 1,674,124	\$ 1,630,135
Studies	\$ 50,000	\$ 50,000
Regulatory Compliance	\$ 308,400	\$ 213,045
General Administration	\$ 2,433,898	\$ 2,456,346
MFWB Administration	\$ 913,937	\$ 749,427
CPUC Energy Division	\$ 59,780	\$ 59,780
Subtotal - Admin	\$ 5,710,815	\$ 5,546,270
Program Total	\$ 32,133,865	\$ 33,949,958
Staff Proposal Pilot (PPPD)	\$ 1,526,683	\$ 1,791,059
Portfolio Total	\$ 33,660,548	\$ 35,741,017

Notes:

1 - These include other pilots. N/ A for SDG&E.

2 - SDG&E's EE-MF 2026 forecast has been updated from the original budgeted amount in AL 4115-E and AL4482 to reflect the most recent RHA forecast (2025-2027).

3 - SDG&E's Electric and Gas split is 50%-E / 50%-G.

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Data Request:

1. Both SCE and SoCalGas refer TURN to SDG&E for certain information about the MFWB Program.
 - See SCE's response to TURN-SCE-001 Q.03 which states, "The Southern Multifamily Whole Building (MFWB) Program is administered by San Diego Gas and Electric (SDG&E) on behalf of SCE and Southern California Gas (SoCalGas) and is implemented by a third-party, Richard Heath & Associates (RHA). SDG&E, as administrant of the MFWB program, communicated its BF MFWB proposal to SCE, as a participant of the Southern MFWB program. All representations regarding SDGE's MFWB testimony or proposal were made pursuant to communication between SDG&E as administrator and SCE as a participant. Including the Southern MFWB Cost-Effectiveness results displayed in Table A-1A. Please refer to SDG&E for assumption and source data for the 2026 and 2027 cost effectiveness results."
 - See SoCalGas' response to TURN-SCG-001 Q.11 (b) which states, "SoCalGas has not proposed a change in energy savings goals from 2026 to 2027. For MFWB, SDG&E, as the program administrator for the southern program, has provided the projected savings in Table 5A."
 - See SoCalGas' response to TURN-SCG-001-Q11 (c) which states, "SoCalGas has not proposed a change in household treatment goals from 2026 to 2027. For MFWB, SDG&E, as the program administrator for the southern program, has provided the projected treatment target in Table 6A."

As such, please provide the following information:

 - a. Please identify and explain the changes in budgets, each of the goals/targets, and benefits for MFWB for SDG&E, SCE, and SoCalGas (separately) between 2026 and 2027 as provided by SDG&E in Table 7a (SoMFWB Budgets) and Table 5a-6a (SoMFWB Savings).
 - b. Please explain why the cost of saved kWh is increasing significantly for SDG&E and SCE and the cost of saved therms is decreasing significantly for SoCalGas.
 - c. Please refer to the table titled Cost Effectiveness Test Results (2021-2027) on page A-1 of SCE's Supplemental Testimony as shown below. Please explain why the proposed PY2027 cost-effectiveness for SCE's MFWB program under all tests is significantly lower than the PY2026 cost-

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effectiveness?

Southern California Edison
Cost Effectiveness Test Results (2021-2027)

Year	Program	ESA Cost Effectiveness Test		Resource Test		Total Resource Cost Test		Program Administrator Cost Test		Ratepayer Impact Measure Test		Societal Cost Test Base [1]		Societal Cost Test High [1]	
		Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual
2021	Portfolio	0.72	0.93	0.94	1.00	0.50	0.74	0.20	0.74	0.32	0.38	NA	NA	NA	NA
2021	ESA Main [5]	0.72	0.93	0.94	1.00	0.50	0.73	0.20	0.73	0.32	0.37	NA	NA	NA	NA
2021	MFVB [2]	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2021	Pilot Plus/Pilot Deep [4]	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2021	MFCAM [3]	NA	NA	NA	NA	NA	0.59	NA	0.59	NA	0.32	NA	NA	NA	NA
2021	Electrification Pilot (SCE only)	NA	NA	NA	-	NA	-	NA	-	NA	-	NA	NA	NA	NA
2022	Portfolio	0.72	0.56	0.94	0.39	0.50	0.31	0.20	0.31	0.32	0.20	NA	NA	NA	NA
2022	ESA Main [5]	0.72	0.56	0.94	0.39	0.50	0.31	0.20	0.31	0.32	0.20	NA	NA	NA	NA
2022	MFVB [2]	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2022	Pilot Plus/Pilot Deep [4]	NA	-	NA	-	NA	-	NA	-	NA	-	NA	NA	NA	NA
2022	MFCAM [3]	NA	NA	NA	NA	NA	0.28	NA	0.28	NA	0.18	NA	NA	NA	NA
2022	Electrification Pilot (SCE only)	NA	NA	NA	NA	NA	-	NA	-	NA	-	NA	NA	NA	NA
2023	Portfolio	NA	0.47	NA	0.53	NA	0.25	NA	0.25	NA	0.18	NA	NA	NA	NA
2023	ESA Main [5]	0.71	0.47	0.96	0.27	0.52	0.26	0.52	0.26	0.33	0.18	NA	NA	NA	NA
2023	MFVB	0.77	-	NA	-	0.71	-	0.73	-	NA	-	NA	NA	NA	NA
2023	Pilot Plus/Pilot Deep [4]	NA	0.01	NA	0.30	NA	0.01	NA	0.01	NA	0.01	NA	NA	NA	NA
2023	MFCAM	NA	NA	NA	NA	NA	0.14	NA	0.14	NA	0.11	NA	NA	NA	NA
2023	Electrification Pilot (SCE only)	NA	NA	NA	NA	NA	0.08	NA	0.08	NA	0.07	NA	NA	NA	NA
2024	Portfolio	0.80	0.18	0.74	0.25	0.45	0.11	0.45	0.11	0.22	0.09	0.64	0.16	0.67	0.17
2024	ESA Main [6]	0.54	0.18	0.57	0.24	0.37	0.12	0.37	0.12	0.20	0.09	0.53	0.16	0.55	0.17
2024	MFVB [9]	2.13	0.37	1.71	0.48	0.86	0.18	0.88	0.18	0.28	0.12	1.22	0.25	1.28	0.27
2024	Pilot Plus/Pilot Deep [4]	NA	0.31	NA	0.21	NA	0.07	NA	0.07	NA	0.06	NA	0.10	NA	0.10
2024	Electrification Pilot (SCE only)	NA	NA	NA	0.11	NA	0.08	NA	0.08	NA	0.08	NA	0.13	NA	0.13
2025	Portfolio	0.84	NA	0.76	NA	0.47	NA	0.47	NA	0.23	NA	0.66	NA	0.68	NA
2025	ESA Main [7]	0.61	NA	1.09	NA	0.40	NA	0.40	NA	0.21	NA	0.56	NA	0.57	NA
2025	MFVB [9]	2.14	NA	1.80	NA	0.89	NA	0.90	NA	0.29	NA	1.25	NA	1.30	NA
2025	Pilot Plus/Pilot Deep [4]	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2025	Electrification Pilot (SCE only)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2026	Portfolio	0.93	NA	0.84	NA	0.51	NA	0.51	NA	0.24	NA	0.72	NA	0.74	NA
2026	ESA Main [7]	0.63	NA	1.17	NA	0.41	NA	0.41	NA	0.21	NA	0.57	NA	0.59	NA
2026	MFVB [9]	2.37	NA	1.89	NA	1.00	NA	1.02	NA	0.31	NA	1.40	NA	1.45	NA
2026	Pilot Plus/Pilot Deep [4]	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2026	Electrification Pilot (SCE only)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2027	Portfolio	0.36	NA	0.32	NA	0.19	NA	0.19	NA	0.13	NA	0.26	NA	0.27	NA
2027	ESA Main [8]	0.27	NA	0.59	NA	0.19	NA	0.19	NA	0.15	NA	0.26	NA	0.27	NA
2027	MFVB	0.76	NA	0.27	NA	0.16	NA	0.17	NA	0.13	NA	0.21	NA	0.22	NA
2027	Pilot Plus/Pilot Deep [4]	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2027	Electrification Pilot (SCE only)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

- d. Which entity/entities bear the responsibility for setting and achieving the budgets, goals/targets, and benefits for MFVB (SDG&E, RHA, and/or SCE/SoCalGas)? Do SCE and SoCalGas have any responsibilities in this regard?
2. The response to TURN-SDG&E-01 Q.08 (d) states, "At this time, SDG&E plans to spend the 2025 program budget within the ESA portfolio. Should any variances arise by the end of the 2025 program year, SDG&E will report them in 2025 Annual Report in accordance with applicable CPUC decisions and guidance." Please confirm that the unspent funds that will accrue in 2025 is estimated at \$0.
3. SDG&E's response to TURN-SDG&E Q.01 (a) requesting the projected amount of unspent funds by the year in which they accrued states, "Confirmed. Please refer to Table 1: Portfolio Budgets and Carry Over/Roll Over Funds to Offset Revenue Requirement on page RM-24 of Exhibit SDG&E-02 for the forecasted unspent

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funds.” Please confirm that the unspent funds that are projected to accrue in 2026 is \$19,039,137 as shown in column (b) in Table 1.

4. Please refer to ESA Tables 2 Main, 2A MFWB, 2B PP PD, and 2E CSD in SDG&E’s 2024 Annual Report.
 - a. Please identify the measures that are considered to be health, comfort, and safety measures (HCS) in each program.
 - b. Please provide the actual annual spending on these HCS measures for 2021 to 2024 by program and in total.
 - c. Please provide the planned budgets for 2025 and 2026 and proposed budget for 2027 for these HCS measures by program and in total.
 - d. To the extent that these HCS measures vary by climate zone, please identify the specific measures and explain.
5. Please provide any approved advice letters related to the 2021-2026 ESA plans that request authorization to shift funds in and out of the MFWB and/or ESA pilots.
6. Please refer to D.21-06-015, Attachment 1 – Approved Budgets, Goals and Targets for CARE, FERA AND ESA (Program Years 2021-2026), Table 5: ESA Annual Energy Savings Goals (kWh, kW, Therms), Table 6: ESA Household Treatment Goals and Targets, and Table 7: ESA Approved Budgets (All IOUs).
 - a. Are these goals and targets still applicable?
 - b. If not, please provide any documents confirming the Commission’s authorization of changes.
 - c. Are your proposed 2027 goals and targets additive to these 2021-2026 goals and targets?

END OF REQUEST

TURN
TURN-SDG&E-02
DATE RECEIVED: October 28, 2025
DATE RESPONDED: November 14, 2025

On November 8, 2025, TURN and SDG&E agreed that SDG&E would provide responses to questions 2, 3, 5 and 6 by November 10, 2025. All other responses will be due by November 14, 2025.

SDG&E submitted its partial response to TURN on November 10, 2025. The response addressed Questions: 2, 3, 5 and 6.

San Diego Gas & Electric Company's (SDG&E) responses for Questions 1 and 4 are as follows:

1. Both SCE and SoCalGas refer TURN to SDG&E for certain information about the MFWB Program.
 - See SCE's response to TURN-SCE-001 Q.03 which states, "The Southern Multifamily Whole Building (MFWB) Program is administered by San Diego Gas and Electric (SDG&E) on behalf of SCE and Southern California Gas (SoCalGas) and is implemented by a third-party, Richard Heath & Associates (RHA). SDG&E, as administrant of the MFWB program, communicated its BF MFWB proposal to SCE, as a participant of the Southern MFWB program. All representations regarding SDGE's MFWB testimony or proposal were made pursuant to communication between SDG&E as administrator and SCE as a participant. Including the Southern MFWB Cost-Effectiveness results displayed in Table A-1A. Please refer to SDG&E for assumption and source data for the 2026 and 2027 cost effectiveness results."
 - See SoCalGas' response to TURN-SCG-001 Q.11 (b) which states, "SoCalGas has not proposed a change in energy savings goals from 2026 to 2027. For MFWB, SDG&E, as the program administrator for the southern program, has provided the projected savings in Table 5A."
 - See SoCalGas' response to TURN-SCG-001-Q11 (c) which states, "SoCalGas has not proposed a change in household treatment goals from 2026 to 2027. For MFWB, SDG&E, as the program administrator for the southern program, has provided the projected treatment target in Table 6A."

As such, please provide the following information:

 - a. Please identify and explain the changes in budgets, each of the goals/targets, and benefits for MFWB for SDG&E, SCE, and SoCalGas (separately) between 2026 and 2027 as provided by SDG&E in Table 7a (SoMFWB Budgets) and Table 5a-6a (SoMFWB Savings).

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TURN-SDG&E-02
DATE RECEIVED: October 28, 2025
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SDG&E Response to Q1.a:

SDG&E and its Implementer updated the 2026 and 2027 budgets, treatment targets and savings goals for the Southern Multifamily Whole Building (MFWB) Program to align with updated program implementation realities, including extended completion timelines through the 2027 bridge year. SDG&E worked with SCE and SoCalGas on forecasting the IOU administrative and Single Point of Contact (SPOC) dollars. The changes can be summarized as follows:

- SDG&E:
 - Budget: \$47,658,230 → \$57,564,133
 - Energy Savings Goals (Table 5a-6a):
 - kWh: Decreased from 2,692,022 in 2026 to 2,017,714 in 2027.
 - kW: Introduced in 2027 at 185 kW (previously NA).
 - Therms: Remained relatively flat (155,383 → 155,195).
 - Treatment Targets (Table 6a):
 - Households: Slight decrease (8,800 → 8,360).
 - Properties: Significant increase (31 → 46).
- SCE:
 - Budget: \$10,122,489 → \$11,938,739
 - Energy Savings Goals (Table 5a-6a):
 - kWh: Decreased from 6,912,729 in 2026 to 4,567,451 in 2027.
 - kW: Introduced in 2027 at 343 kW (previously NA).
 - Therms: No savings goal proposed
 - Treatment Targets (Table 6a):
 - Households: Slight decrease (13,200 → 12,540).
 - Properties: Significant increase (46 → 59).
- SoCalGas:
 - Budget: \$22,776,875 → \$27,697,789
 - Energy Savings Goals (Table 5a-6a):
 - kWh & kW: No savings goal proposed
 - Therms: Increased more than doubled (639,884 → 1,495,996)
 - Treatment Targets (Table 6a):
 - Households: Slight decrease (18,000 → 17,100).
 - Properties: Significant increase (63 → 95).

Please note the following:

- Despite lower household and kWh targets, budgets increased primarily due to

projected installation of a higher quantity of measures. Additionally, a 3% year-over-year escalation was applied to measure costs and labor and non-labor expenses, using PY 2024 as the baseline.

- Bridge Funding Table 7a reflects the EE-MF forecasted program budget, which includes allocations for the Implementer and compensation to subcontractors for enrollment fees and measures cost.
- The IOUs' individual General Administration budgets and the combined Regional General Administration budget under the co-funding agreement remained consistent for PY 2026, in alignment with Advice Letter 4482-E/3324-G. For PY 2027, each IOU forecasted their General Administration budget line items, while SDG&E provided the combined Southern IOUs' Regional General Administration budgets based on anticipated support staff requirements to maintain its role as lead administrator, applying the same 3% escalation methodology.
- The IOUs' SPOC budgets were provided by each respective utility and included in table 7a. While these budgets are not part of the Southern MFWB program, they play an important role in supporting the multifamily customer journey.
 - b. Please explain why the cost of saved kWh is increasing significantly for SDG&E and SCE and the cost of saved therms is decreasing significantly for SoCalGas.

SDG&E Response to Q1.b:

SDG&E used PY 2024 treated data to inform the Bridge Application. SoCalGas has a larger service territory and greater percentage of the budget, therefore most program activity has occurred within its territory, including a significant number of joint enrollments between SoCalGas and SCE. Many CAM projects include gas measures. These dynamics explain the observed cost trends:

- **Cost of Saved kWh (SDG&E and SCE):**

The cost per saved kWh increased because:

- **Lower kWh targets:** PY 2027 forecasts fewer overall kWh savings compared to PY 2026:
 - SDG&E kWh: 2,692,022 → 2,017,714
 - SCE kWh: 6,912,729 → 4,567,451
- Whole-building treatments require more labor and coordination, increasing cost per unit of energy saved.

- **Cost of Saved Therms (SoCalGas):**

The cost per saved Therm decreased because:

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- **Therm savings doubled:** PY 2027 Therm targets increased from **639,884 → 1,495,996**, driven by expanded gas measures and improved pipeline efficiency from SCG SPOCs.
 - **Economies of scale:** Larger Therm savings spread fixed costs over more units, reducing cost per Therm saved.
- c. Please refer to the table titled Cost Effectiveness Test Results (2021-2027) on page A-1 of SCE's Supplemental Testimony as shown below. Please explain why the proposed PY2027 cost-effectiveness for SCE's MFWB program under all tests is significantly lower than the PY2026 cost-effectiveness?

Southern California Edison
Cost Effectiveness Test Results (2021-2027)

Year	Program	ESA Cost Effectiveness Test		Resource Test		Total Resource Cost Test		Program Administrator Cost Test		Ratepayer Impact Measure Test		Societal Cost Test Base [1]		Societal Cost Test High [1]	
		Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual
2021	Portfolio	0.72	0.93	0.94	1.00	0.50	0.74	0.20	0.74	0.32	0.38	NA	NA	NA	NA
2021	ESA Main [5]	0.72	0.93	0.94	1.00	0.50	0.73	0.20	0.73	0.32	0.37	NA	NA	NA	NA
2021	MFWB [2]	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2021	Pilot Plus/Pilot Deep [4]	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2021	MFCAM [3]	NA	NA	NA	NA	NA	0.59	NA	0.59	NA	0.32	NA	NA	NA	NA
2021	Electrification Pilot (SCE only)	NA	NA	NA	-	NA	-	NA	-	NA	-	NA	NA	NA	NA
2022	Portfolio	0.72	0.56	0.94	0.39	0.50	0.31	0.20	0.31	0.32	0.20	NA	NA	NA	NA
2022	ESA Main [5]	0.72	0.56	0.94	0.39	0.50	0.31	0.20	0.31	0.32	0.20	NA	NA	NA	NA
2022	MFWB [2]	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2022	Pilot Plus/Pilot Deep [4]	NA	-	NA	-	NA	-	NA	-	NA	-	NA	NA	NA	NA
2022	MFCAM [3]	NA	NA	NA	NA	NA	0.28	NA	0.28	NA	0.18	NA	NA	NA	NA
2022	Electrification Pilot (SCE only)	NA	NA	NA	NA	NA	-	NA	-	NA	-	NA	NA	NA	NA
2023	Portfolio	NA	0.47	NA	0.53	NA	0.25	NA	0.25	NA	0.18	NA	NA	NA	NA
2023	ESA Main [5]	0.71	0.47	0.96	0.27	0.52	0.26	0.52	0.26	0.33	0.18	NA	NA	NA	NA
2023	MFWB	0.77	-	NA	-	0.71	-	0.73	-	NA	-	NA	NA	NA	NA
2023	Pilot Plus/Pilot Deep [4]	NA	0.01	NA	0.30	NA	0.01	NA	0.01	NA	0.01	NA	NA	NA	NA
2023	MFCAM	NA	NA	NA	NA	NA	0.14	NA	0.14	NA	0.11	NA	NA	NA	NA
2023	Electrification Pilot (SCE only)	NA	NA	NA	NA	NA	0.08	NA	0.08	NA	0.07	NA	NA	NA	NA
2024	Portfolio	0.80	0.18	0.74	0.25	0.45	0.11	0.45	0.11	0.22	0.09	0.64	0.16	0.67	0.17
2024	ESA Main [6]	0.54	0.18	0.57	0.24	0.37	0.12	0.37	0.12	0.20	0.09	0.53	0.16	0.55	0.17
2024	MFWB [9]	2.13	0.37	1.71	0.46	0.86	0.18	0.88	0.18	0.28	0.12	1.22	0.25	1.28	0.27
2024	Pilot Plus/Pilot Deep [4]	NA	0.31	NA	0.21	NA	0.07	NA	0.07	NA	0.06	NA	0.10	NA	0.10
2024	Electrification Pilot (SCE only)	NA	NA	NA	0.11	NA	0.08	NA	0.08	NA	0.08	NA	0.13	NA	0.13
2025	Portfolio	0.84	NA	0.76	NA	0.47	NA	0.47	NA	0.23	NA	0.66	NA	0.68	NA
2025	ESA Main [7]	0.61	NA	1.09	NA	0.40	NA	0.40	NA	0.21	NA	0.56	NA	0.57	NA
2025	MFWB [9]	2.14	NA	1.80	NA	0.89	NA	0.90	NA	0.29	NA	1.25	NA	1.30	NA
2025	Pilot Plus/Pilot Deep [4]	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2025	Electrification Pilot (SCE only)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2026	Portfolio	0.93	NA	0.84	NA	0.51	NA	0.51	NA	0.24	NA	0.72	NA	0.74	NA
2026	ESA Main [7]	0.63	NA	1.17	NA	0.41	NA	0.41	NA	0.21	NA	0.57	NA	0.59	NA
2026	MFWB [9]	2.37	NA	1.89	NA	1.00	NA	1.02	NA	0.31	NA	1.40	NA	1.45	NA
2026	Pilot Plus/Pilot Deep [4]	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2026	Electrification Pilot (SCE only)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2027	Portfolio	0.36	NA	0.52	NA	0.19	NA	0.19	NA	0.13	NA	0.26	NA	0.27	NA
2027	ESA Main [8]	0.27	NA	0.59	NA	0.19	NA	0.19	NA	0.15	NA	0.26	NA	0.27	NA
2027	MFWB	0.76	NA	0.27	NA	0.16	NA	0.17	NA	0.13	NA	0.21	NA	0.22	NA
2027	Pilot Plus/Pilot Deep [4]	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2027	Electrification Pilot (SCE only)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

SDG&E Response to Q1.c:

Program Year 2026 cost-effectiveness reported in Advice Letter 4115-E/3144-G was calculated using forecasts developed by the Implementer prior to program launch. These forecasts assumed lower treatment cost, higher energy savings and treatment volumes based on initial program design.

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For the Bridge Application, SDG&E worked with its Implementer to update the 2026 and 2027 projections using actual PY 2024 performance data, current pipeline of projects and updated contract pricing for labor and materials, applying a three percent year-over-year escalation.

Several factors contributed to the lower cost-effectiveness results for SCE's portion of the MFWB program, including a shift in the measure mix and higher per unit CAM project costs. These changes reflect a more accurate forecast informed by real-world implementation experience and updated cost structures, which naturally result in lower cost-effectiveness ratios compared to the original pre-launch estimates. It is important to note that while SDG&E provided measure quantities and cost inputs for the Total Resource Cost (TRC) calculation, SCE uses these inputs and layers on Non-Energy Benefits (NEBs). NEBs are proprietary to each IOU.

- d. Which entity/entities bear the responsibility for setting and achieving the budgets, goals/targets, and benefits for MFWB (SDG&E, RHA, and/or SCE/SoCalGas)? Do SCE and SoCalGas have any responsibilities in this regard?

SDG&E Response to Q1.d:

D.21-06-015 approved the Southern MFWB Program total PY 2023-2026 budgets (see D21-06-015 Table 19) and Program goals (See D.21-06-015 Table 17)., SCE, SoCalGas, and SDG&E specific MFWB budgets were detailed in Attachment 1 Tables 9, 10 and 11, respectively. For the Southern MFWB, D.21-06-015 OP 120 designated SDG&E as the Lead Utility leading the solicitation process and program management. As the lead IOU, SDG&E is responsible for managing these budgets and ensuring achievement of treatment targets and savings goals. Additionally, SDG&E was directed to submit a Tier II Advice Letter, including an Implementation Plan, outlining how SDG&E and its Implementer would allocate funds annually and meet program objectives under Advice Letter 4115-E/3144-G.

Per Attachment 4 of the Decision, SDG&E's responsibilities as the lead IOU also include:

- Program vision development, design/delivery, and intervention strategies;
- Procurement, contract administration, and co-funding management;
- Sole implementer oversight responsibilities including management, rewards, implementer performance review, and program performance review, and any necessary corrective actions;
- Meeting savings goals, treatment goals, and customer satisfaction levels;
- Metric development; and
- Reporting.

Furthermore, Attachment 4 states, “The lead IOU should utilize joint meetings of the IOUs, on a consultative basis to determine program vision, design/delivery, and implementation. We strongly encourage collaboration amongst the IOUs.” As such, SDG&E has regular meetings with SCE and SoCalGas to discuss program progress and concerns. SCE and SoCalGas also provide program support by facilitating customer relations for the implementer in their respective service territories.

4. Please refer to ESA Tables 2 Main, 2A MFWB, 2B PP PD, and 2E CSD

SDG&E does not have a leveraging agreement with CSD for measure installation, therefore SDG&E Table 2E is not relevant for this response.

- a. Please identify the measures that are considered to be health, comfort, and safety measures (HCS) in each program.

SDG&E Response to Q4.a:

HCS measures, as defined in D.21-06-015, are those having less than one kWh or one therm of annual energy savings.¹ In 2024, SDG&E ESA Main and Pilot Plus/ Pilot Deep Programs offered the following HCS measures: Air Purifiers, Water Heater Repair, and Air Sealing in Mobile Homes. For the Southern MFWB, the program offered the following HCS measures: Air Sealing, Water Heater Repair/Replacement, and Furnace Repair.

- b. Please provide the actual annual spending on these HCS measures for 2021 to 2024 by program and in total.

SDG&E Response to Q4.b:

Table Q4.b below shows the 2021-2024 ESA Main Program Spend on HCS Measures. In years when a measure was not offered by the program, a ‘Not Offered’ is noted in Table Q4.b. In years when a measure did not meet the HCS definition, the table notes ‘Savings Reported’ to indicate that positive energy savings were reported for that year. All measures and spending amounts are available in the relevant Program Year’s Annual Report Table 2. However, Air Sealing in Mobile Homes is a HCS measure that is grouped with other Air Sealing

¹ D.21-01-015, Section 6.10.8.5, at 254.

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measures within the Air Sealing total amounts reported in Annual Reports' Table 2.

Table Q4.b. 2021-2024 ESA Main HCS Spend

HCS Measures	2021	2022	2023	2024
Air Purifier	Not Offered	Not Offered	Not Offered	\$693,726
Air Sealing (Mobile Homes)	\$493,872	\$556,975	\$69,652	\$193,109
Furnace Repair/Replacement	\$2,156,757	\$1,328,034	\$1,577,882	Savings Reported
Room A/C Replacement	\$122,159	\$193,777	\$20,017	Savings Reported
Furnace Clean and Tune	\$139,904	Not Offered	Not Offered	Not Offered
Water Heater Tank and Pipe Insulation	Savings Reported	\$55,096	\$4,303	Savings Reported
Total	\$2,912,691	\$2,133,882	\$1,671,855	\$886,835

Please note the following:

- Air Purifiers were integrated into ESA Main beginning in 2024.
- Air Sealing is considered a HCS measure in Mobile Homes only. Air Sealing includes outlet cover plate gaskets, attic access weatherization, weatherstripping – door, caulking and minor home repairs.
- Furnace Repair/Replacement, Room A/C Replacement, and Water Heater Tank and Pipe Insulation are no longer considered HCS Measures beginning in 2024 as a result of SDG&E's updated savings source hierarchy.²
- Furnace Clean and Tune was removed from ESA Main in 2021.³

Table Q4.b.2 below shows the 2021-2024 ESA CAM and SDG&E's portion of the Southern MFWB Program Spend on HCS Measures.

² Main ESA Proposed Measure Modifications, ESA Working Group Discussion, March 21, 2024.

³ AL 3842-E/3012-G, Appendix A.

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Table Q4.b.2 - 2021-2024 ESA CAM & Southern MFWB HCS Spend

HCS Measures	ESA CAM 2021	ESA CAM 2022	ESA CAM & S MFWB 2023	S MFWB 2024
Air Sealing	\$0.00	\$0.00	\$0.00	\$33,020
Furnace Repair/Replacement	\$463	\$0.00	\$0.00	\$10,224
Water Heater Repair/Replacement	\$0.00	\$0.00	\$0.00	\$14,155
CO and Smoke Alarm	N/A	N/A	\$0.00	\$30,849
Glass Replacement	N/A	N/A	\$0.00	\$94
Combustion Ventilation Air (CVA) Repair	N/A	N/A	\$0.00	\$83
Thermostatic Tub Spout/Diverter	N/A	N/A	\$0.00	\$98

Please note the following:

- MF In-Units were treated under ESA Main through June of 2023, until the launch of the Southern MFWB Program on July 1, 2023.
- While the Southern MFWB Program opened for customer enrollment in 2023, it did not treat any units until 2024.

Table Q4.b.3 - 2021-2024 Pilot Plus/ Pilot Deep HCS Spend

HCS Measures	PPPD 2021	PPPD 2022	PPPD 2023	PPPD 2024
Air Sealing	\$0.00	\$0.00	\$0.00	\$275

Please note the following:

The Pilot officially began in 2024, due to delays in identifying a qualified Pilot implementer.⁴ Program year 2024 primarily focused on Pilot ramp up activities with limited installations.

c. Please provide the planned budgets for 2025 and 2026 and proposed budget for 2027 for these HCS measures by program and in total.

SDG&E Response to Q4.c:

For ESA Main, SDG&E provides estimated budgets for HCS measures for 2025

⁴ SDG&E submitted AL 4223-E/3196-G, requesting to modify the solicitation requirements from an open competitive bidding process to sole sourcing. Additionally, on May 31, 2023, SDG&E submitted a second extension of time request to comply with OP 42 and Attachment 2 of D.21-06-015 to move the Pilot launch from the end of second quarter of 2023 to no later than the first quarter of 2024.

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and 2026 based on current trends and strategy, along with its proposed 2027 budget as shown in Table Q4.c below.

For the Southern MFWB Program, SDG&E relied on its contractual authorized budgets with the implementer for 2025, adjusted its 2026 assumptions for the bridge year, and developed the 2027 forecast based on current installation trends. For the Pilot Plus/Pilot Deep Program, SDG&E did not forecast at the measure level, therefore a forecast for HCS measures is not available.

Table Q4.c. 2025-2026 HCS Measure Budget by Program

HCS Measures	2025	2026	2027
ESA Main	\$922,000	\$948,000	1,053,000
ESA MFWB	\$645,672	\$254,847	\$279,946
Total	\$1,567,672	\$1,202,847	\$1,332,946

d. To the extent that these HCS measures vary by climate zone, please identify the specific measures and explain.

SDG&E Response to Q4.d:

SDG&E's ESA Portfolio HCS measures do not vary by climate zone.

END OF RESPONSE

SOUTHERN CALIFORNIA GAS COMPANY

**THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-01**

RECEIVED: SEPTEMBER 26, 2025

SUBMITTED: OCTOBER 10, 2025

GENERAL OBJECTIONS

1. SoCalGas objects generally to each request to the extent that it seeks information protected by the attorney-client privilege, the attorney work product doctrine, or any other applicable privilege or evidentiary doctrine. No information protected by such privileges will be knowingly disclosed.
2. SoCalGas objects generally to each request that is overly broad and unduly burdensome. As part of this objection, SoCalGas objects to discovery requests that seek “all documents,” “all emails,” or “all information” and similarly worded requests on the grounds that such requests are unreasonably cumulative and duplicative, fail to identify with specificity the information or material sought, and create an unreasonable burden compared to the likelihood of such requests leading to the discovery of admissible evidence. Notwithstanding this objection, SoCalGas will produce all relevant, non-privileged information not otherwise objected to that it is able to locate after reasonable inquiry.
3. SoCalGas objects generally to each request to the extent that the request is vague, unintelligible, or fails to identify with sufficient particularity the information or documents requested and, thus, is not susceptible to response at this time.
4. SoCalGas objects generally to each request that: (1) asks for a legal conclusion to be drawn or legal research to be conducted on the grounds that such requests are not designed to elicit facts and, thus, violate the principles underlying discovery; (2) requires SoCalGas to do legal research or perform additional analyses to respond to the request; or (3) seeks access to counsel’s legal research, analyses or theories.
5. SoCalGas objects generally to each request to the extent it seeks information or documents that are not reasonably calculated to lead to the discovery of admissible evidence.
6. SoCalGas objects generally to each request to the extent that it is unreasonably duplicative or cumulative of other requests.
7. SoCalGas objects generally to each request to the extent that it would require SoCalGas to search its files for matters of public record such as filings, testimony, transcripts, decisions, orders, reports or other information, whether available in the public domain or through FERC or CPUC sources.
8. SoCalGas objects generally to each request to the extent that it seeks information or documents that are not in the possession, custody or control of SoCalGas.

SOUTHERN CALIFORNIA GAS COMPANY

**THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-01**

RECEIVED: SEPTEMBER 26, 2025

SUBMITTED: OCTOBER 10, 2025

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9. SoCalGas objects generally to each request to the extent that the request would impose an undue burden on SoCalGas by requiring it to perform studies, analyses or calculations or to create documents that do not currently exist.
 10. SoCalGas objects generally to each request that calls for information that contains trade secrets, is privileged or otherwise entitled to confidential protection by reference to statutory protection.
 11. SoCalGas objects to the data request's prefatory instructions, including but not limited to, the identification of each person providing a response to each data request.

SOUTHERN CALIFORNIA GAS COMPANY

**THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-01**

RECEIVED: SEPTEMBER 26, 2025

SUBMITTED: OCTOBER 10, 2025

QUESTION 1:

Referring to page OV-16 of the Testimony which states, “The Southern MultiFamily Whole Building (“MFWB”) program, provides energy efficiency measures for the multifamily low-income customers in the service territories of SoCalGas, SCE, and SDG&E. The program is administered by SDG&E and implemented by Richard Heath & Associates (“RHA”). The MFWB Program has faced notable challenges since its launch on July 1, 2023. The MFWB Program experienced delays, largely due to systemic issues in processing, delays in incentive alignment, and administrative constraints.”

- A. Please describe the notable challenges faced by the MFWB Program since its launch in more detail.
- B. Given the challenges noted, how does SoCalGas plan to achieve a therm savings goal for 2027 that is more than double the therm savings goal for 2026, as shown in Table 5a: Southern Multifamily Whole Building Program Annual Energy Savings Goals (kWh, kW, Therms) in Attachment F to SoCalGas’s application?

SoCalGas Response:

SoCalGas was granted an extension to provide its response by October 24, 2025.

SOUTHERN CALIFORNIA GAS COMPANY

**THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-01**

**RECEIVED: SEPTEMBER 26, 2025
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QUESTION 2:

Referring to page OV-7 of the Testimony which states, “SoCalGas plans to manage its general administration expenses similarly to its 2026 authorized budgets. For PY 2027, SoCalGas escalated its labor based on its Test Year (“TY”) 2024 General Rate Case (“GRC”) approved revenue requirement increase for 2027 of about three percent (3%) to account for any inflation-related adjustments.” On page OV-17, SoCalGas requests that ESA Program bridge funding for PY 2027 “be adjusted based on estimated inflation rates as described above.”

- A. Please clarify whether SoCalGas is proposing to adjust only the ESA Main budget to account for inflation in 2027 or other ESA program activities as well.
- B. Please provide the labor and non-labor escalation rates applied by SoCalGas in 2027 for ESA Main and any other ESA budgets that SoCalGas proposes to adjust for inflation.
- C. Please describe the methodology used to escalate the 2027 proposed ESA budgets.
- D. Did SoCalGas escalate each year of the 2021-2026 proposed ESA budgets in its last proposed plan submitted in A.19-11-003 et al.?
- E. If so, what escalation factor(s) did the company use for each year in that plan and what was the source for the factor(s)?
- F. Did the ESA budgets authorized by the Commission in D.21-06-015 reflect SoCalGas’ proposed escalation?
- G. Please provide a table showing, by program, the 2026 budget, non-escalation adjustments, escalation adjustments, and the resulting 2027 budget.
- H. Are there differences in the escalation rates applied to each program? If so, please provide the justification for such differences.

SoCalGas Response:

- A. The ESA Program budget for PY 2027 presented in Table 7, from Attachment F, for the EE-Main category, is the same authorized amount for PY 2026, per D.21-06-015. The ESA Program budget for PY 2027 does not account for inflation. The categories that account for inflation are SPOC, Training Center, Inspections, Marketing and Outreach, Regulatory Compliance, General Administration, and CPUC Energy Division.

SoCalGas is proposing to adjust EE-MF (multifamily) and Studies to the budgets requested due to discussions with other IOUs regarding the appropriate budget for this type of work.

- B. SoCalGas applied 3% escalation to both labor and non-labor for the following categories for inflation: SPOC, Training Center, Inspections, Marketing and Outreach, Regulatory Compliance, General Administration, and CPUC Energy Division.

SOUTHERN CALIFORNIA GAS COMPANY

**THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-01**

RECEIVED: SEPTEMBER 26, 2025

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- C. SoCalGas escalated its 2027 budget based on its Test Year ("TY") 2024 General Rate Case ("GRC") approved revenue requirement increase of three percent (3%) to account for any inflation-related adjustments.
- D. Yes, SoCalGas did escalate each year for the plan as submitted in SoCalGas's Application A.19-11-006.
- E. Labor Source: Data source are IHS Markit 2018Q2 Power Planner Service forecast and SoCalGas Labor rates used:

Year	2021	2022	2023	2024	2025	2026
Rate	3.25%	3.04%	2.95%	2.88%	2.86%	2.82%

Non-labor Source: Data source are IHS Markit 2018Q2 Power Planner Service forecast and SoCalGas Non-labor escalation factors used:

Year	2021	2022	2023	2024	2025	2026
Escalation Factors	1.0157%	1.0155%	1.0172 %	1.0179%	1.0173%	1.0168%

- F. The authorized budget is 10% less than the original request which included escalation per year. Section 6.15.7.4 of D.21-06-015 (page 315) states this 10% reduction.
- G. Please see Tab 'Q2g' in the attached file titled "SoCalGas Response_TURN-SoCalGas-01_10.10.2025.xlsx".
- H. The same escalation rate of 3% applies to the following categories for inflation: SPOC, Training Center, Inspections, Marketing and Outreach, Regulatory Compliance, General Administration, and CPUC Energy Division. There was no escalation rates applied to the ESA Main implementation costs. The 2027 request is the same as the approved 2026 ESA Main implementation costs.

SOUTHERN CALIFORNIA GAS COMPANY

**THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-01**

**RECEIVED: SEPTEMBER 26, 2025
SUBMITTED: OCTOBER 10, 2025**

QUESTION 3:

Referring to page OV-18 of the Testimony which states, “SoCalGas’s proposed PY 2027 bridge funding ESA Program Portfolio budget in Table 9. SoCalGas’s approach in developing this forecasted budget is based on the D.21-06-015 authorized budget for PY 2026 which is part of the current PY 2021 – 2026 program cycle. The budget presented herein is designed to provide needed funding for a continuation of current required program activities through the end of the 2027 bridge year. The 2027 budget does not increase the overall funding of the MFWB program budget, and rather utilizes all forecasted underspending through 2023 – 2026.”

- A. Please provide a summary of actual overspending/underspending by program for 2021, 2022, 2023, and 2024.
- B. Please provide a summary of how overspending/underspending by program for 2021, 2022, 2023, and 2024 was reconciled in the next program year.
- C. For any unspent funds from years prior to 2026 that have not been returned to ratepayers, why weren’t these unspent funds returned to ratepayers?
- D. Please provide a projection of overspending/underspending by program in 2025 and how SoCalGas proposes to reconcile this in 2026.

SoCalGas Response:

- A. SoCalGas objects to this request because it seeks information that is publicly available.

Notwithstanding and subject to this objection, SoCalGas responds as follows: These reports are available at the Low-Income Oversight Board website:
<https://liob.cpuc.ca.gov/monthly-annual-reports/>.

- B. Refer to the response in 3A listed above.
- C. Unspent funds were returned to ratepayers in accordance with Ordering Paragraph (OP) 181 of D.21-06-015.
- D. Main ESA Program is projected to be underspent by \$14,762,631 in 2025. MFWB and Pilot Plus/Deep have fund shifting ability, so any unused funds will be used for the following year. The final unspent amount will be published in May 2026 of the 2025 annual report. SoCalGas proposes to reconcile this in 2026 by returning any unspent funds to ratepayers in accordance with OP 181 of D.21-06-015. 2025 unspent funds will be returned to ratepayers in the beginning of 2026.

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DATA REQUEST NO. TURN-SoCalGas-01**

**RECEIVED: SEPTEMBER 26, 2025
SUBMITTED: OCTOBER 10, 2025**

QUESTION 4:

Referring to footnote 2 under Table 9 ESA Portfolio Budget on page OV-19 of the Testimony which states, “[2] Authorized per D.21-06-015 (OPs 166 and 169), impact and process evaluations for ESA Main are funded by the ESA portfolio budget. Because of unanticipated delays in ramping up the ESA Main program, the IOUs are proposing to begin these evaluations in PY 2026 and complete them in PY 2027. The budget for the year 2026 includes the approved funds of \$125,000 for the main ESA Program Process and Impact Evaluation, along with \$75,000 allocated for the Adhoc Company’s Evolving Study and Data Needs. The budget for the year 2027 includes approved funds of \$250,000 for the ESA Main Process and Impact Evaluation, \$62,500 for the LINA 2028 Study, and an additional request of \$77,250 for the Adhoc Study budget. These allocations are based on the approved decision D21-06-015.” Why isn’t the Studies value for 2027 \$389,750 (\$125,000 + \$125,000 + \$62,500 + \$77,250) as shown in Attachment F of the Application in Table 8: ESA and CARE Studies Budget?

SoCalGas Response:

SoCalGas was granted an extension to provide its response by October 24, 2025.

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DATA REQUEST NO. TURN-SoCalGas-01**

**RECEIVED: SEPTEMBER 26, 2025
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QUESTION 5:

Referring to page OV-23 of the Testimony which states, “The Joint Pilot Plus and Deep Implementation Plan aims to complete all remaining homes, ramp down the program, and complete all evaluation, measurement, and verification by the end of the PY 2026. Because the program is expected to finish by the end of PY 2026, there are no proposed goals or budget allocations for the 2027 bridge year. The program will not continue, and no further planning or funding is necessary. SoCalGas anticipates the unspent funds from the Joint Pilot Plus and Deep will be approximately \$29 million by the end of PY 2026. SoCalGas proposes to utilize unspent Joint Pilot Plus and Deep funds to help offset potential cost pressures that may be the result of increases in tariffs as discussed in Section 5.”

- A. What is the basis for the assumption that ESA program costs might increase by \$29 million in 2027 due to tariffs?
- B. Is PG&E, SDG&E, and/or SCE including tariff-related budget increases in 2027 budget requests? If not, why is it appropriate for SoCalGas to make this request when the other utilities are not?
- C. Please clarify the programs that SoCalGas proposes applying the unspent PP/PD funding to and how much it would apply to each program.
- D. Please explain how SoCalGas’ proposal to apply unspent funds to the programs identified in (C) above aligns with D.21-06-015, p. 520, OP 181, which states: “Fund shifting is not allowed between program years; any remaining uncommitted and unspent funds at the end of a program year must be used to offset the next year’s collection. An exception to this rule is granted for the MFWB programs, pilots (including the Pilot Plus and Pilot Deep program), and studies (where funds may be rolled over to the next program year or borrowed from a future program year within the cycle, to allow for flexibility in scheduling changes with these efforts).”
- E. Please confirm if SoCalGas is proposing to “offset” funding that would otherwise be collected for 2027 ESA activities under the proposed budget with unspent 2026 funds (reducing the 2027 revenue requirement without impacting budget), or to augment the budget for 2027 ESA activities by carrying forward unspent 2026 funding (increasing budget without impacting the 2027 revenue requirement), or both? Please explain.
- F. Is it SoCalGas’ understanding that the Commission limits fund shifting of unspent funds to MFWB, PP/PD, and studies? If not, please explain why not.
- G. At this point in time, does SoCalGas have any early learnings from the PP/PD that it is a) applying to 2027 or (b) using to inform SoCalGas’ full cycle application?
- H. Are any new or modified deeper savings approaches integrated into the program offerings in 2027?
- I. As SoCalGas appears to be ahead of some of the other utilities in terms of ending and evaluating the pilot, will SoCalGas be sharing its learnings with the others? What kind of collaboration and exchange of information will occur between the utilities regarding the learnings and next steps from this pilot?

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SoCalGas Response:

SoCalGas was granted an extension to provide its response by October 17, 2025.

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**RECEIVED: SEPTEMBER 26, 2025
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QUESTION 6:

Referring to page OV-24 of the Testimony which states, “ESA Program contractors have preemptively notified SoCalGas that costs to ESA Program measures are projected to increase due to the anticipated increases in goods and materials resulting from tariffs. It is still unknown how the tariffs will directly impact ESA program budgets. As such, the cost projections and/or increases to account for tariff increases in 2027 are not reflected in this application. SoCalGas requests the approval to utilize the unspent Joint Pilot Plus and Deep funds to help cover any budgetary shortfalls. SoCalGas will maintain documentation received from its ESA contractors and/or equipment manufacturers that appropriately demonstrate these increases. We respectfully request the assigned Administrative Law Judge explain in the Decision if this request is granted. SoCalGas understands that using the unspent funding from a pilot program as a contingency for unknown economic factors in ESA main is very unique to our current economic landscape and isn't something we are trying to set a precedent for going forward. Given the unique nature of the request, we request formal approval for the use of these funds along with any specific guidance the commission recommends for identifying these pilot funds that are used to supplement our Main ESA Program budget.”

- A. SoCalGas states that the cost projections and/or increases to account for tariff increases in 2027 are not reflected in this application. However, SoCalGas also states that it requests the approval to use \$29 million in unspent PP/PD funds to help cover any budgetary shortfalls due to tariffs. Please reconcile these inconsistent statements.
- B. If it is unknown how the tariffs will impact ESA program budgets, why can't SoCalGas wait until it has better cost projections to request a budget increase? Why should the Commission provide formal and advance approval for this type of circumstance?
- C. What other means besides formal and advance approval of a \$29 million budget could SoCalGas use to request recovery of unforeseen increases in cost due to tariffs? Is an advice letter a means for notifying the commission of this circumstance and requesting a change in process for this type of circumstance? Why or why not?

SoCalGas Response:

SoCalGas was granted an extension to provide its response by October 17, 2025.

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QUESTION 7:

Referring to page OV-27 of the Testimony which states, “SoCalGas calculated an ESA Cost Effectiveness Test (ESACET) value of 0.66 for Program Year (PY) 2027 using PY 2024 portfolio composition (i.e. measure mix) along with updated budget information. The calculations were performed using the latest Avoided Cost Calculator values (specifically the 2026 Avoided Cost Version in the CPUC's Cost Effectiveness Tool, which uses the 2024 Avoided Cost Calculator) and the Non-Energy Benefits Tool.”

- A. Please provide the PY 2024 measure mix.
- B. Please clarify if this measure mix is based on authorized plan or actual results.
- C. Please explain if SoCalGas uses 2024 actuals to inform 2027 proposed budgets, targets, and goals. If so, please explain how. If not, please explain why not.
- D. Why doesn't the ESACET value of 0.63 on the top of page 4 of the Application match this value? Which one is correct?

SoCalGas Response:

- A. Please see Tab 'Q7a' in the attached file titled “SoCalGas Response_TURN-SoCalGas-01_10.10.2025.xlsx”.

The measure mix in the ESA Cost Effectiveness Test (ESACET calculation for PY 2027 is based on the PY 2024 portfolio composition; all measures with therms savings whether positive or negative were included in the value calculation for the ESACET.

- B. The measure mix used for the ESA Cost Effectiveness Test (ESACET) calculation is based on actual results from Program Year 2024, rather than the authorized plan. Specifically, it reflects Completed & Expensed Installations from 2024, as documented in SoCalGas's ESA Annual Report.
- C. SoCalGas did not rely on 2024 actuals to inform its proposed budgets, targets, and goals for PY 2027. Instead, SoCalGas utilized the budgets, targets, and goals allocated in Decision (D.) 21-06-015 for PY 2026 as the foundational basis for the bridge year planning.

The use of D.21-06-015 allocations ensures consistency with Commission-approved parameters and reflects a stable planning framework during a transitional period. Relying on the most recent Commission-approved figures provides a reliable and transparent benchmark. Moreover, SoCalGas believes that the PY 2026 allocations are sufficient to support program continuity and effectiveness throughout the bridge

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year, without introducing unnecessary variability or speculative adjustments based on incomplete data.

This methodology aligns with standard regulatory practices for bridge year planning and supports the goal of maintaining program stability while awaiting updated guidance or decisions for future program years.

- D. The correct ESACET value for PY 2027 is 0.66, as shown in Table 14 of the Application, Exhibit number SoCalGas-01. ESA Cost Effectiveness Test (“ESACET”) will be updated to reflect this correction and to support consistency throughout the document.

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QUESTION 8:

Referring to pages OV-28 and OV-29 of the Testimony which state, “SoCalGas’s ESA Program costs are currently recovered from the residential customer class. The ESA Program rates are calculated by multiplying the program cost by the allocation factor and dividing by the applicable billing determinants minus any exempt throughput. SoCalGas recovers its ESA Program costs through the PPP surcharge. The ESA Program cost is calculated from the revenue requirement, which is based on the combination of both the EE category costs as well as the administrative and other cost categories. SoCalGas maintains a one-way Direct Assistance Program Balancing Account (DAPBA) to record the difference between actual ESA Program expenses and ESA Program-related gas surcharge revenues billed to customers which are remitted to/reimbursed from the State BOE. Any over collected balances in the DAPBA at the end of the program cycle will be refunded to ratepayers in connection with the PPP surcharge rate update advice letter filing. Any overspending above authorized levels (e.g. an under collected balance) at the end of the program cycle are not recoverable from ratepayers. SoCalGas does not propose` any changes to the DAPBA.” Also, referring to Table 1: Portfolio Budgets and Carry Over/Roll Over Funds to Offset Revenue Requirements on page RM-24 of Exhibit SDG&E-02.

- A. Please provide a version of SDG&E’s Table 1 in Exhibit SDG&E-02 illustrating SoCalGas’ 2027 proposal.
- B. Is there a negative revenue requirement projected for any program for 2027?
- C. If so, does this negative revenue requirement mean that these funds will be returned to ratepayers. If so, when? If not, what will happen to these funds?

SoCalGas Response:

- A. SoCalGas objects to this request to the extent that the request requires SoCalGas to perform studies, analyses or calculations or to create documents that do not currently exist.
- B. SoCalGas was granted an extension to provide its response by October 17, 2025.
- C. SoCalGas was granted an extension to provide its response by October 17, 2025.

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QUESTION 9:

Please provide workbooks underlying the following tables in the Application in machine readable excel format with formulae intact.

- Table 7 Annual ESA Program Energy Savings Goals (kWh, kW, Therms)
- Table 8 Annual ESA Program Household Treatment Goals and Targets
- Table 9 ESA Portfolio Budget
- Table 10 Households Treatment Targets
- Table 11 Annual Energy Savings Goals (Therms)
- Table 12 SoCalGas MFWB and Single Point of Contact (SPOC) Budgets
- Table 13 Timelines and Budgets for Remaining Studies Authorized in D.21-06-015
- Table 14 Detailed Cost Effectiveness Test Results
- Table 16 Revenue Requirements and PPPS Rates – ESA

SoCalGas Response:

Please see attached file titled “SoCalGas Application Tables.xlsx”.

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QUESTION 10:

Referring to the Application Attachment F. Please provide the following list of tables, including associated footnotes, in machine readable Excel format with formulae intact:

- Table 5: ESA Annual Energy Savings Goals (kWh, kW, Therms)
- Table 5a: Southern Multifamily Whole Building Program Annual Energy Savings Goals (kWh, kW, Therms)
- Table 6: Annual ESA Household Treatment Goals and Targets
- Table 6a: Annual ESA Household Treatment Goals and Targets
- Table 7: ESA Portfolio Budget
- Table 7a: ESA Southern Multifamily Whole Building Program Budget
- Table 8: ESA and CARE Studies Budget
- Table A-1: ESA Portfolio Cost Effectiveness
- Table A-2: Southern MFWB Cost Effectiveness
- Table B-2: ESA/CARE Gas Rate impacts

SoCalGas Response:

Please see attached file titled "SoCalGas Application Attachment F Tables.xlsx".

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QUESTION 11:

Referring to Table 5: ESA Annual Energy Savings Goals (kWh, kW, Therms) and Table 6: Annual ESA Household Treatment Goals and Targets in Attachment F of the Application.

- A. Please provide these tables with goals and targets broken out by ESA Main, MFWB, SPOC, and PP/PD.
- B. For each program, please explain the increase or decrease in savings goals from 2026 to 2027.
- C. For each program, please explain the increase or decrease in household treatment target from 2026 to 2027.
- D. Please provide a table comparing authorized Energy Savings Goals and Household Treatment Goals/Targets and actuals, broken out by year and by ESA Main, MFWB, SPOC, and PP/PD, for the years 2021, 2022, 2023, and 2024.
- E. Please provide authorized Energy Savings Goals and Household Treatment Goals/Targets, year-to-date actuals, and projected year-end actual for the ESA Main, MFWB, SPOC, and PP/PD programs for 2025.

SoCalGas Response:

- A. As ordered by D.21-06-015, the goals for SoCalGas are reported at the portfolio level. SoCalGas does not break out targets by main ESA Program, MFWB, SPOC, and Pilot Plus/Deep (PP/D). Additionally, in accordance with D. 21-06-015, the therms and homes treated from PP/PD are reported separately and are not part of the portfolio goal and target. There is a single portfolio-wide proposed energy savings goal of 1,435,220 for each of the 2026 and 2027 program years, as seen in Table 5 of Attachment F.
- B. SoCalGas has not proposed a change in energy savings goals from 2026 to 2027. For MFWB, SDG&E, as the program administrator for the southern program, has provided the projected savings in Table 5A.
- C. SoCalGas has not proposed a change in household treatment goals from 2026 to 2027. For MFWB, SDG&E, as the program administrator for the southern program, has provided the projected treatment target in Table 6A.
- D. SoCalGas objects to this request because it requires SoCalGas to perform studies, analyses or calculations or to create documents that do not currently exist.
- E. Please see Tab 'Q11e' in the attached file titled "SoCalGas Response_TURN-SoCalGas-01_10.10.2025.xlsx".

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QUESTION 12:

Referring to Table 5a: Southern Multifamily Whole Building Program Annual Energy Savings Goals (kWh, kW, Therms) and Table 6a: Annual ESA Household Treatment Goals and Targets in Attachment F of the Application.

- A. Please describe how 2027 therm savings goals are more than double those in 2026 while household treatment goals are lower in 2027 as compared to 2026.
- B. Is this indicative of a much higher savings per household treated in 2027 as compared to 2026? If not, please explain why not.

SoCalGas Response:

SoCalGas was granted an extension to provide its response by October 24, 2025.

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QUESTION 13:

Referring to Table 7: ESA Portfolio Budget in Attachment F of the Application.

- A. For each line item requiring an increase in budget, please provide the rationale for the budget increase.
- B. For each line item requiring an increase in budget, please explain how SoCalGas substantiates the proposed budget increase for 2027 if there are unspent funds from the prior year.
- C. Why is budget increasing while the targets are staying the same (for 2027 as compared to 2026)? Is escalation the only cause of this increase? If not, please provide a complete list of the factors.

SoCalGas Response:

SoCalGas was granted an extension to provide its response by October 17, 2025.

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QUESTION 14:

Referring to Table A-1 ESA Portfolio Cost Effectiveness in Attachment F of the Application.

- A. What accounts for the decrease in the ESACET and Resource test results between 2026 and 2027? Provide a detailed narrative explaining each factor contributing to the cost-effectiveness changes from 2026 to 2027.
- B. What accounts for the increase in the TRC, PAC, and RIM test results between 2026 and 2027? Provide a detailed narrative explaining each factor contributing to the cost-effectiveness changes from 2026 to 2027.
- C. Provide a workpaper in machine readable Excel format with formulae intact showing why the cost-effectiveness decreases or increases from 2026 to 2027.
- D. How should the Commission and stakeholders view SoCalGas' proposed ESA programs given that they are below an ESACET of 0.7?

SoCalGas Response:

- A. The decrease in ESACET and Resource Test (TRC) results between 2026 and 2027 can be attributed to several interrelated factors affecting the cost-effectiveness of SoCalGas's ESA Program. In Program Year (PY) 2026, the ESACET was projected at 0.79 and the TRC at 0.37, based on portfolio-level calculations that included both main ESA Program and MFWB, reflecting a broader mix of measures and higher overall therms, budget, and non-energy benefits (NEBs).

By PY 2027, the ESACET is at 0.66 and the TRC to 0.28, as calculations were performed at the program level (main ESA Program only), using updated 2024 portfolio composition and budget assumptions. The 2027 forecast incorporated newer Avoided Cost Calculator (ACC) values and Non-energy Benefits (NEB) tools, which despite increasing gas energy benefits resulted in lower therms and NEBs due to more conservative methodologies and a narrower program scope. Additionally, changes in discounting methods and measure mix assumptions further contributed to the reduced cost-effectiveness metrics.

Please see the table below for more details.

Row	Differentiator	2026 Forecast	2027 Forecast	Notes
1	Programs included	Main ESA and MF	main ESA Program	2026 Forecast calculated at a Portfolio Level (ESA Main & MFWB) while 2027 Forecast was calculated at a Program Level (ESA Main)
2	Date Calculated	September 2020	June 2025	Many things changed between DATE 1 and DATE 2, including updates to required

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				ESACET calculation methods, see D.21-06-015 OP 88.
3	Total Therms	1,782,096	1,435,220	Less therms in 2027 compared to 2026, which could drive down many NEBs (which are based on bill savings) and Gas Benefits (save for changes in the ACC)
4	Total Budget	136,214,997	96,157,945	Only ESA Main in 2027, in addition the measure mix for 2027 used the 2024 AR measure mix / budget / savings assumptions as a basis, not the originally planned values from which were based on the 2015-2017 measure mix and savings assumptions.
5	Energy Benefits (Gas only)	15,242,036	24,721,365	There are much higher gas benefits in 2027 due to the ACC changes and CET different discounting methods. See Row 1, 7 and 8 for more information.
6	TRC Costs	83,203,570	93,376,365	2026 Forecast TRC Costs were discounted by 39% compared to the budget, while the 2027 Forecast budget was only discounted by 3%.
7	CET ACC Version	2021 ACC	2026 ACC	2021 ACC had a 15 year levelized avoided cost of approx. \$1.21/thm in 2026 for SoCalGas (refer to 2021 Gas ACC for more information and exact value). The 2024 ACC has an avoided cost of \$2.55/thm in 2027 for SoCalGas (refer to 2024 Gas ACC for more information and the exact value). This represents over double the benefits per therm in the two versions. This would drive TRC and ESACET ratios up, all else being equal.
8	CET "First Year"	2021 (assumed based on results, cannot confirm)	2027	The 2026 forecast heavily discounted energy impacts and costs (discounted back 5 years at approx. 7% per year), while the 2027 forecast did not (Discounted to start of program year, less than one year)
9	Non-Energy Benefits	50,845,062	\$36,751,027	See rows 3 and 10 for more information. A significantly higher NEB value in 2026 than 2027 would explain why the ESACET could increase while the TRC and other non-NEB metrics decreased.

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10	NEB Calculation Tool	LIPPT version 1.0 (2001)	NEB Tool Version 3.1 (2021)	The new NEB Tool calculates NEBs entirely differently than the LIPPT.
11	NEB "First Year"	2026	2027	Both forecasts discounted NEBs to the program year (minimal discounting)

- B. The 2026 and 2027 ESA Program forecasts reflect notable differences driven by changes in program scope, forecasting methodology, and regulatory updates. In PY 2026, cost-effectiveness metrics including TRC, PAC, and RIM were each forecasted at, based on portfolio-level calculations that included both main ESA Program and MFWB. This broader scope resulted in higher therms, budget, and non-energy benefits (NEBs).

By PY 2027, the forecast methodology shifted to the program level, focusing solely on main ESA Program and using updated 2024 portfolio composition and budget assumptions. The adoption of newer ACC values and NEB tools along with more refined discounting and measure mix inputs led to lower therms and NEBs, but increased gas energy benefits. As a result, TRC and PAC values rose to 0.26, and the RIM value increased to 0.20, reflecting a more targeted and data-driven cost-effectiveness analysis.

Please see table below for more details.

Row	Differentiator	2026 Forecast	2027 Forecast	Notes
1	Programs included	Main ESA Program and MF	ESA Main	2026 Forecast calculated at a Portfolio Level (main ESA Program and MFWB) while 2027 Forecast was calculated at a Program Level (main ESA Program)
2	Date Calculated	September 2020	June 2025	Many things changed between DATE 1 and DATE 2, including updates to required ESACET calculation methods, see D.21-06-015 OP 88.
3	Total Therms	1,782,096	1,435,220	Less therms in 2027 compared to 2026, which could drive down many NEBs (which are based on bill savings) and Gas Benefits (save for changes in the ACC)
4	Total Budget	136,214,997	96,157,945	Only main ESA Program in 2027, in addition the measure mix for 2027 used the 2024 AR measure mix / budget / savings assumptions as a basis, not the originally planned values from which

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				were based on the 2015-2017 measure mix and savings assumptions.
5	Energy Benefits (Gas only)	15,242,036	24,721,365	There are much higher gas benefits in 2027 due to the ACC changes and CET different discounting methods. See Row 1, 7 and 8 for more information.
6	TRC Costs	83,203,570	93,376,365	2026 Forecast TRC Costs were discounted by 39% compared to the budget, while the 2027 Forecast budget was only discounted by 3%.
7	CET ACC Version	2021 ACC	2026 ACC	2021 ACC had a 15 year levelized avoided cost of approx. \$1.21/thm in 2026 for SoCalGas (refer to 2021 Gas ACC for more information and exact value). The 2024 ACC has an avoided cost of \$2.55/thm in 2027 for SoCalGas (refer to 2024 Gas ACC for more information and the exact value). This represents over double the benefits per therm in the two versions. This would drive TRC and ESACET ratios up, all else being equal.
8	CET "First Year"	2021 (assumed based on results, cannot confirm)	2027	The 2026 forecast heavily discounted energy impacts and costs (discounted back 5 years at approx. 7% per year), while the 2027 forecast did not (Discounted to start of program year, less than one year)
9	Non-Energy Benefits	50,845,062	\$36,751,027	See rows 3 and 10 for more information. A significantly higher NEB value in 2026 than 2027 would explain why the ESACET could increase while the TRC and other non-NEB metrics decreased.
10	NEB Calculation Tool	LIPPT version 1.0 (2001)	NEB Tool Version 3.1 (2021)	The new NEB Tool calculates NEBs entirely differently than the LIPPT.
11	NEB "First Year"	2026	2027	Both forecasts discounted NEBs to the program year (minimal discounting)

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- C. Access CEDARS, available at:
https://cedars.cpuc.ca.gov/accounts/login/?next=/cet_ui/cet-user-guide/
Announcements and Changes in the CET
Please see attached files titled “SCG ESACET Bridge Funding 2027.xlsx” and “SCG_2026 ESACET Post Processor.xlsx”.
- D. The Commission and stakeholders are encouraged to view SoCalGas’s proposed ESA Program programs as a strategically redesigned initiative that thoughtfully balances cost effectiveness with the broader statutory objective of alleviating hardship for low-income households. Although the ESA Cost-Effectiveness Test (ESACET) forecast for 2027 is 0.66 slightly below the 0.7 target, the program is structured to enhance performance over time through ongoing innovation.

In addition to energy savings, SoCalGas’s ESA Program delivers significant NEBs, such as improved health, comfort, and safety. These benefits are quantified using an updated NEB tool that incorporates findings from the 2025 Non-Energy Impact Study, enabling a more comprehensive and accurate assessment of societal value. Importantly, recent enhancements to the NEB tool now allow for NEBs to be directly tied to the installation of specific NEB measures, offering a more granular and actionable view of program impacts. This creates a meaningful opportunity to improve ESACET results over time as the program evolves and integrates these insights into measure selection and delivery strategies.

While the 2027 forecast does not yet assume program changes in response to the updated tool maintaining conservative approach, future iterations of the ESA Program are expected to leverage these advancements to better align with cost-effectiveness goals while maximizing benefits for low-income households.

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QUESTION 15:

Referring to Table A-2 Southern MFWB Cost Effectiveness in Attachment F of the Application.

- A. What accounts for the increase in the ESACET test results between 2026 and 2027?
Provide a detailed narrative explaining each factor contributing to the cost-effectiveness changes from 2026 to 2027.
- B. What accounts for the decrease in the TRC test results between 2026 and 2027?
Provide a detailed narrative explaining each factor contributing to the cost-effectiveness changes from 2026 to 2027.
- C. Provide a workpaper in machine readable Excel format with formulae intact showing why the cost-effectiveness decreases or increases from 2026 to 2027.
- D. How should the Commission and stakeholders view SoCalGas' proposed MFWB program given that it is below an ESACET of 0.7?
- E. Why don't the ESACET and TRC ratios in this table match the ESACET and TRC ratios for PY 2027 MFWB in Table A-1?

SoCalGas Response:

SoCalGas was granted an extension to provide its response by October 24, 2025.

SOUTHERN CALIFORNIA GAS COMPANY

**THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-01**

**RECEIVED: SEPTEMBER 26, 2025
SUBMITTED: OCTOBER 10, 2025**

QUESTION 16:

Referring to Table B-2: Gas Rate Impacts in Attachment F of the Application. Why do ESA charges appear only for Residential CARE and non-CARE customers and system? Cite to the Commission decision supporting the allocation of all ESA costs to the Residential Class and system, including the pertinent pages where this allocation is discussed and authorized. If this allocation was adopted as part of a cost allocation settlement agreement and was not specifically discussed by the Commission, provide page cites to the proceeding documents describing the authorized cost allocation

SoCalGas Response:

SoCalGas objects to this request because it asks for a legal conclusion to be drawn or legal research to be conducted, and thus this request is not designed to elicit facts and, thereby violating the principles underlying discovery. SoCalGas further objects to this request because it requires SoCalGas to do legal research or perform additional analyses to respond to the request, and seeks access to counsel's legal research, analyses or theories.

Notwithstanding and subject to these objections, pursuant to the extension SoCalGas will partially respond to this request by October 24, 2025. SoCalGas will only respond to the question, "Why do ESA charges appear only for Residential CARE and non-CARE customers and system?"

SOUTHERN CALIFORNIA GAS COMPANY

**THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-01**

**RECEIVED: SEPTEMBER 26, 2025
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QUESTION 17:

Please provide authorized and achieved values (as available) for each year of the 2021-2026 plan period for the following:

- A. Gas budget/spending
- B. Energy savings in therms
- C. Participating households
- D. Spending per participating household
- E. Therms saved per participating household
- F. Gas ratepayer cost per therm saved
- G. Energy benefits associated with gas budget/spending
- H. Non-energy benefits associated with gas budget/spending
- I. Total benefits associated with gas budget/spending

SoCalGas Response:

SoCalGas objects to this request because it seeks information that is publicly available.

Notwithstanding and subject to this objection, SoCalGas responds as follows: For the SoCalGas authorized values for 2021-2026 please see D. 21-06-015 and Attachment 1 of D. 21-06-015. For the achieved values for 2021-2024 please see Annual Reports of Southern California Gas Company on Low Income Programs. For Year-to-Date 2025 please see the Monthly Report of Southern California Gas Company on Low Income Assistance Programs for August 2025.

These reports are available at the Low- Income Oversight Board website:
<https://liob.cpuc.ca.gov/monthly-annual-reports/>.

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RECEIVED: SEPTEMBER 26, 2025

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QUESTION 18:

Please provide the number of customers estimated to be income qualified for ESA in in SoCalGas' service area, the number of customers SoCalGas has served through its ESA Program, and the percentage (%) of low-income qualified customers served, for each year from 2021-2024 and 2025 year-to-date. Please also provide SoCalGas' projections and planned values for these metrics for 2025, 2026, and 2027.

SoCalGas Response:

- A. Number of customers estimated to be eligible: 2,107,574
- B. Number of customers served through the ESA Program:

Note: *The percentage of eligible customers treated reflects progress toward the goals and targets outlined in the Decision instead of the broader estimates provided by the Annual Estimates of CARE Eligible Customers that PG&E files jointly on behalf of the IOUs (Number cited in Response A above)*

Year	Authorized	Number of Homes Treated	Percentage of eligible low-income customers served
2025	69,837	26,816 YTD (End of August)	38%
2024	69,837	50,002	72%
2023	69,837	56,058	80%
2022	94,600	105,067	111%
2021	120,000	131,745	110%

SoCalGas's projections and planned values for ESA Program participation in 2025 are aligned with the current year goals as established in the approved Decision. For 2026 and 2027, planned values are outlined in the Bridge Funding Application, specifically in Section 4.2, Table 8.

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RECEIVED: SEPTEMBER 26, 2025

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QUESTION 19:

Referring to footnotes 3 and 4 under Table D-3: ESA Program Budget on page B-8 of SCE-03, which provide SCE's assumptions regarding escalation rates including a labor escalation rate of 3% and a non-labor escalation rate of 2%.

- A. Please provide a similar table with SoCalGas labor and non-labor escalation broken out by category and program.
- B. How does SoCalGas' proposed escalation rates compare to SCE's proposed escalation rates for labor and for non-labor?
- C. If SoCalGas' escalation rates are different from SCE's, is it appropriate for SoCalGas to apply escalation rates for labor and non-labor that are different than SCE's proposed rates? Why or why not?

SoCalGas Response:

SoCalGas objects to this request to the extent that the request requires SoCalGas to perform studies, analyses or calculations or to create documents that do not currently exist.

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**RECEIVED: SEPTEMBER 26, 2025
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QUESTION 20:

Referring to page 47 of Exhibit PG&E-01 which states, “To emphasize the need for increased energy savings, the Commission directed the IOUs to use a portfolio-level cost-effectiveness of 0.7 ESACET as a guideline and to re-evaluate all measures to determine if those measures with ESACET scores of less than 0.3 should be removed from the portfolio (with limited exception given to HCS measures).”

- A. Did SoCalGas remove any measures with ESACET scores of less than 0.3 from the proposed portfolio? If so, which ones?
- B. Please provide a list of all measures with an ESACET score of less than 0.3, and their corresponding ESACET scores.
- C. Please describe the extent to which non-energy benefits are captured in the ESACET and other cost effectiveness tests and identify the source for NEBs values used in the cost-effectiveness calculations for 2027.

SoCalGas Response:

- A. No, SoCalGas did not remove any measures with ESACET scores of less than 0.3 from the proposed portfolio.
- B. Please see Tab ‘Q20b’ in the attached file titled “SoCalGas Response_TURN-SoCalGas-01_10.10.2025.xlsx”. Which outlines the measures included in the proposed portfolio that have ESACET scores below 0.3, along with their respective individual scores.
- C. Non-energy benefits (NEBs) are accounted for exclusively within the ESACET framework and are not included in other cost-effectiveness tests such as TRC, PAC, or RIM. For the 2027 ESA Program cost-effectiveness calculations, NEB values were derived from a combination of utility inputs, program data, and literature-based estimates. These estimates span categories such as payment-related impacts, cost reductions, home operation and maintenance, and participant-level health, safety, comfort, and noise benefits. The valuation of NEBs was informed by findings from the 2020 NEB Study as well as the recently completed Non-Energy Impact Study conducted by Evergreen

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QUESTION 21:

Referring to page 50 of Exhibit PG&E-01 which states, "PG&E will continue to monitor the ongoing MFWB progress and operational challenges. Based on PG&E's evaluation of these challenges, PG&E requests the option to submit a Tier 2 AL for approval should PG&E seek to modify program goals, targets or budgets or pause the program prior to the end of 2027."

- A. Is SoCalGas experiencing MFWB operational challenges?
- B. Would SoCalGas also consider submitting an AL to 'modify program goals, targets or budgets or pause the program prior to the end of 2027' for the MFWB program? Why or why not?
- C. Would SoCalGas consider submitting an AL to 'modify program goals, targets or budgets or pause the program prior to the end of 2027' for any of the other programs? Why or why not?

SoCalGas Response:

SoCalGas was granted an extension to provide its response by October 24, 2025.

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**RECEIVED: SEPTEMBER 26, 2025
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QUESTION 22:

Referring to page 34 of SCE-01 which states, “In 2027, the Multifamily Whole Building (MFWB) program plans to maintain its regional approach and will continue to be implemented by a third-party administrator, Richard Heath Associates (RHA); SDG&E will continue to serve as the lead administrator. This continuity will prevent any interruption to the current program. However, in SCE’s full cycle application, SCE plans to propose a modification from a regional program to local implementation because of the program challenges detailed below. The Multifamily Whole Building (MFWB) program has encountered several critical challenges that highlight inherent limitations in the regional design. These include systemic complexities associated with relying on the lead utility’s infrastructure for inter-utility program management, such as delays in invoicing and payments, and coordination difficulties among IOUs. Furthermore, unintended competition with the ESA Main program, elongated project timelines, and barriers to post-enrollment project completion have slowed milestone achievements and goal fulfillment. For SCE, the absence of a streamlined electrification process has further complicated efforts, posing obstacles to meeting our electrification objectives. Collectively, these challenges underscore the need for program redesign and strategic enhancements to improve operational efficiency, customer satisfaction, and alignment with broader energy targets for MFWB program moving forward.”

- A. Is SoCalGas experiencing any complications with a regional design?
- B. Is SoCalGas considering or planning to propose a modification from a regional program to local implementation because of any complications?

SoCalGas Response:

SoCalGas was granted an extension to provide its response by October 24, 2025.

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On October 1, 2025, TURN provided a revised timeline and response due dates as follows:
Due on October 10 are questions 2-3, 7, 9-11, 14, 17-20.
Due on October 17 are questions 5-6, 8, 13.
Due on October 24 are questions 1, 4, 12, 15-16, 21-22.

GENERAL OBJECTIONS

1. SoCalGas objects generally to each request to the extent that it seeks information protected by the attorney-client privilege, the attorney work product doctrine, or any other applicable privilege or evidentiary doctrine. No information protected by such privileges will be knowingly disclosed.
2. SoCalGas objects generally to each request that is overly broad and unduly burdensome. As part of this objection, SoCalGas objects to discovery requests that seek “all documents,” “all emails,” or “all information” and similarly worded requests on the grounds that such requests are unreasonably cumulative and duplicative, fail to identify with specificity the information or material sought, and create an unreasonable burden compared to the likelihood of such requests leading to the discovery of admissible evidence. Notwithstanding this objection, SoCalGas will produce all relevant, non-privileged information not otherwise objected to that it is able to locate after reasonable inquiry.
3. SoCalGas objects generally to each request to the extent that the request is vague, unintelligible, or fails to identify with sufficient particularity the information or documents requested and, thus, is not susceptible to response at this time.
4. SoCalGas objects generally to each request that: (1) asks for a legal conclusion to be drawn or legal research to be conducted on the grounds that such requests are not designed to elicit facts and, thus, violate the principles underlying discovery; (2) requires SoCalGas to do legal research or perform additional analyses to respond to the request; or (3) seeks access to counsel’s legal research, analyses or theories.
5. SoCalGas objects generally to each request to the extent it seeks information or documents that are not reasonably calculated to lead to the discovery of admissible evidence.
6. SoCalGas objects generally to each request to the extent that it is unreasonably duplicative or cumulative of other requests.
7. SoCalGas objects generally to each request to the extent that it would require SoCalGas to search its files for matters of public record such as filings, testimony,

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transcripts, decisions, orders, reports or other information, whether available in the public domain or through FERC or CPUC sources.

8. SoCalGas objects generally to each request to the extent that it seeks information or documents that are not in the possession, custody or control of SoCalGas.
9. SoCalGas objects generally to each request to the extent that the request would impose an undue burden on SoCalGas by requiring it to perform studies, analyses or calculations or to create documents that do not currently exist.
10. SoCalGas objects generally to each request that calls for information that contains trade secrets, is privileged or otherwise entitled to confidential protection by reference to statutory protection.
11. SoCalGas objects to the data request's prefatory instructions, including but not limited to, the identification of each person providing a response to each data request.

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QUESTION 5:

Referring to page OV-23 of the Testimony which states, “The Joint Pilot Plus and Deep Implementation Plan aims to complete all remaining homes, ramp down the program, and complete all evaluation, measurement, and verification by the end of the PY 2026. Because the program is expected to finish by the end of PY 2026, there are no proposed goals or budget allocations for the 2027 bridge year. The program will not continue, and no further planning or funding is necessary. SoCalGas anticipates the unspent funds from the Joint Pilot Plus and Deep will be approximately \$29 million by the end of PY 2026. SoCalGas proposes to utilize unspent Joint Pilot Plus and Deep funds to help offset potential cost pressures that may be the result of increases in tariffs as discussed in Section 5.”

- A. What is the basis for the assumption that ESA program costs might increase by \$29 million in 2027 due to tariffs?
- B. Is PG&E, SDG&E, and/or SCE including tariff-related budget increases in 2027 budget requests? If not, why is it appropriate for SoCalGas to make this request when the other utilities are not?
- C. Please clarify the programs that SoCalGas proposes applying the unspent PP/PD funding to and how much it would apply to each program.
- D. Please explain how SoCalGas’ proposal to apply unspent funds to the programs identified in (C) above aligns with D.21-06-015, p. 520, OP 181, which states: “Fund shifting is not allowed between program years; any remaining uncommitted and unspent funds at the end of a program year must be used to offset the next year’s collection. An exception to this rule is granted for the MFWB programs, pilots (including the Pilot Plus and Pilot Deep program), and studies (where funds may be rolled over to the next program year or borrowed from a future program year within the cycle, to allow for flexibility in scheduling changes with these efforts).”
- E. Please confirm if SoCalGas is proposing to “offset” funding that would otherwise be collected for 2027 ESA activities under the proposed budget with unspent 2026 funds (reducing the 2027 revenue requirement without impacting budget), or to augment the budget for 2027 ESA activities by carrying forward unspent 2026 funding (increasing budget without impacting the 2027 revenue requirement), or both? Please explain.
- F. Is it SoCalGas’ understanding that the Commission limits fund shifting of unspent funds to MFWB, PP/PD, and studies? If not, please explain why not.
- G. At this point in time, does SoCalGas have any early learnings from the PP/PD that it is a) applying to 2027 or (b) using to inform SoCalGas’ full cycle application?
- H. Are any new or modified deeper savings approaches integrated into the program offerings in 2027?
- I. As SoCalGas appears to be ahead of some of the other utilities in terms of ending and evaluating the pilot, will SoCalGas be sharing its learnings with the others? What kind of collaboration and exchange of information will occur between the utilities regarding the learnings and next steps from this pilot?

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SoCalGas Response:

- A. SoCalGas is not assuming a \$29 million increase in ESA Program costs for 2027 or any specific amount. Instead, it is requesting flexibility to use unspent Pilot Plus/Deep unspent funds if tariff increases occur, allowing continued service to low-income customers. Should these funds remain unspent, they will be returned to ratepayers in accordance with D.21-06-015.

Tariff increases could raise material and product costs for contractors delivering ESA Program services. Due to the uncertainty around timing and impact, and the lack of a post-bridge regulatory mechanism to request additional funds, SoCalGas proposes using these unspent funds only if the main ESA Program exhausts its allocated budget. This approach ensures SoCalGas can respond in an efficient and timely manner to contractor needs and avoid program disruption in the event of unforeseen financial impacts.

- B. SoCalGas objects to this request because it seeks information contained in the bridge funding applications of the other Investor-Owned Utilities (IOUs), which include Pacific Gas and Electric Company (PG&E), San Diego Gas & Electric Company (SDG&E), and Southern California Edison Company (SCE).

Notwithstanding and subject to this objection, SoCalGas responds as follows: The proposal that SoCalGas requested is appropriate because ESA Program contractors have expressed concerns regarding tariff increases and have raised this issue to SoCalGas multiple times. As a potential solution to this challenge, without compromising ESA Program services provided to customers and the ESA Main budget, SoCalGas requests unspent pilot funds to supplement our Main ESA Program budget. We are not asking for an increase in our ESA Main budget to account for cost pressures. We are requesting that the projected unspent funds from PP/D be available should the need arise. SoCalGas will maintain documentation to support the use of these funds. As stated in response A, the funds will be returned to rate payers if not used.

- C. SoCalGas's proposal is a request to have the unspent PP/D funds be available for the main ESA Program for the situation described in response A. SoCalGas discusses in its testimony that, "It is still unknown how the tariffs will directly impact ESA program budgets. As such, the cost projections and/or increases to account for tariff increases in 2027 are not reflected in this application." Please refer to responses in A and B above for rationale.
- D. SoCalGas's proposal intent was not necessarily to align with D.21-06-015, OP 181.

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- E. SoCalGas plans to utilize all funds that have been authorized per D.21-06-015 for Main ESA Program for PY 2026, and therefore there is no proposal to offset revenue collection or carry forward any unspent funds from Main ESA Program to cover the budget request in PY 2027. Should there be any unspent funds from Main ESA Program for PY 2026, the funds will be returned to ratepayers consistent with D.21-06-015. The funds forecasted to be unspent are for PP/D. The plan and details for PP/D unspent funds have been addressed in response A through C.
- F. In the latest decision, i.e., D.21-06-015, the Commission limits the shifting of unspent funds to MFWB, PP/PD, and studies. However, in its current testimony, SoCalGas is requesting that the new decision for PY 2027 allow the use of unspent Joint Pilot Plus and Deep funds to help mitigate potential cost pressures from tariff increases. This added flexibility would support continued uninterrupted service delivery to low-income customers under the ESA Program.
- G. Insights gained from the challenges that the pilot experienced were similar to the challenges that our main ESA Program had. Due to the similarity in challenges, SoCalGas had already taken steps to implement process improvements aimed at overcoming these issues to enhance the effectiveness of the main ESA Program. As in main ESA Program, the tankless water heater was a successful deep energy savings measure in the pilot. SoCalGas intends to implement this measure in the main program moving forward in both the 2027 bridge period and the 2028-2033 program cycle.
- a. Attempts to install tankless and solar water heaters also revealed barriers to installing these measures. For example, solar and tankless water heaters require ½ inch piping that older homes typically do not have. The existing capacity for these pipes requires additional remediation that exceeds thresholds for minor home repairs. To overcome this barrier, the flexibility minor home repairs budgets may allow for more new measure installations. More research in this area would be needed to determine if flexibility of minor home repair caps are feasible in the full program cycle.
 - b. Other lessons learned include implementing an invoicing structure to reduce financial burden on contractors to support program participation. Also, most Pilot Plus/Deep (PP/P) projects require a building permit; However, local Building Departments lack sufficient inspection capacity, leading to significant delays in project closeout and reporting. These learnings mirror similar challenges in the main program.

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- c. Lastly, marketing techniques such as the presence of company logos on promotional materials, continue to play a significant role in the promotion of the program. Based on feedback from the pilot's evaluator from both participants and non-program participants, company logos made the program's offering seem significantly more legitimate. These marketing techniques will be used in both the 2027 bridge period and the 2028-2033 program cycle. However, they will not be the joint marketing of both SoCalGas and SCE. It will be stand-alone SoCalGas brand logos.
 - H. SoCalGas will not implement any of the deeper savings energy approaches tested during the 2027 bridge period. Instead, SoCalGas will carefully review the final evaluation findings—expected at the end of the program cycle in 2026—to assess whether any of these approaches can be effectively integrated into the core ESA Program moving forward.
 - I. The SCE/SoCalGas Joint Pilot Plus/Deep is scheduled to conclude at the end of the current program cycle in 2026, as directed in D.21-06-015. SoCalGas and SCE are not requesting an extension of the pilot beyond its original sunset date. Following the conclusion of the pilot, SoCalGas will collaborate with SCE, the pilot implementer and evaluator, to share key learnings from the implementation and evaluation areas of the pilot. Stakeholder meetings can be scheduled after 2026 to facilitate the sharing of these insights.

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QUESTION 6:

Referring to page OV-24 of the Testimony which states, “ESA Program contractors have preemptively notified SoCalGas that costs to ESA Program measures are projected to increase due to the anticipated increases in goods and materials resulting from tariffs. It is still unknown how the tariffs will directly impact ESA program budgets. As such, the cost projections and/or increases to account for tariff increases in 2027 are not reflected in this application. SoCalGas requests the approval to utilize the unspent Joint Pilot Plus and Deep funds to help cover any budgetary shortfalls. SoCalGas will maintain documentation received from its ESA contractors and/or equipment manufacturers that appropriately demonstrate these increases. We respectfully request the assigned Administrative Law Judge explain in the Decision if this request is granted. SoCalGas understands that using the unspent funding from a pilot program as a contingency for unknown economic factors in ESA main is very unique to our current economic landscape and isn't something we are trying to set a precedent for going forward. Given the unique nature of the request, we request formal approval for the use of these funds along with any specific guidance the commission recommends for identifying these pilot funds that are used to supplement our Main ESA Program budget.”

- A. SoCalGas states that the cost projections and/or increases to account for tariff increases in 2027 are not reflected in this application. However, SoCalGas also states that it requests the approval to use \$29 million in unspent PP/PD funds to help cover any budgetary shortfalls due to tariffs. Please reconcile these inconsistent statements.
- B. If it is unknown how the tariffs will impact ESA program budgets, why can't SoCalGas wait until it has better cost projections to request a budget increase? Why should the Commission provide formal and advance approval for this type of circumstance?
- C. What other means besides formal and advance approval of a \$29 million budget could SoCalGas use to request recovery of unforeseen increases in cost due to tariffs? Is an advice letter a means for notifying the commission of this circumstance and requesting a change in process for this type of circumstance? Why or why not?

SoCalGas Response:

- A. SoCalGas is seeking approval to use up to \$29 million in estimated unspent funds from the PP/D budget only under specific conditions. This request is strictly conditional and would apply only if the following situation arises: Unprecedented and unforeseen tariffs are imposed, and the existing allocated program budget is insufficient to cover the resulting additional costs.

In other words, SoCalGas will not use or request approval to use any of the unspent PP/D funds if the current program budget is able to absorb the increased costs caused

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by these tariffs. The use of these funds is intended solely as a contingency measure to address potential budget shortfalls that could not have been anticipated.

- B. SoCalGas is not requesting an increase to its overall program budget. Instead, SoCalGas is requesting that the Commission grant formal, advance approval for the potential use of existing, unspent funds only if a situation arises where unanticipated budget shortfalls occur—such as those caused by unforeseen external factors (e.g., unexpected tariffs or regulatory changes).

This request is intended to allow, should such a situation arise, SoCalGas to respond efficiently and without delay rather than having to seeking expedited Commission approval later. The goal is to maintain program continuity and avoid disruptions, while still operating within the total budget already authorized.

- C. So that SoCalGas can respond in an efficient and timely manner to contractor needs and avoid program disruption in the event of unforeseen financial impacts, SoCalGas recommends the approach included in the Bridge Application. An Advice Letter does not provide the same level of response and requires a lengthy approval process.

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QUESTION 8:

Referring to pages OV-28 and OV-29 of the Testimony which state, “SoCalGas’s ESA Program costs are currently recovered from the residential customer class. The ESA Program rates are calculated by multiplying the program cost by the allocation factor and dividing by the applicable billing determinants minus any exempt throughput. SoCalGas recovers its ESA Program costs through the PPP surcharge. The ESA Program cost is calculated from the revenue requirement, which is based on the combination of both the EE category costs as well as the administrative and other cost categories. SoCalGas maintains a one-way Direct Assistance Program Balancing Account (DAPBA) to record the difference between actual ESA Program expenses and ESA Program-related gas surcharge revenues billed to customers which are remitted to/reimbursed from the State BOE. Any over collected balances in the DAPBA at the end of the program cycle will be refunded to ratepayers in connection with the PPP surcharge rate update advice letter filing. Any overspending above authorized levels (e.g. an under collected balance) at the end of the program cycle are not recoverable from ratepayers. SoCalGas does not propose any changes to the DAPBA.” Also, referring to Table 1: Portfolio Budgets and Carry Over/Roll Over Funds to Offset Revenue Requirements on page RM-24 of Exhibit SDG&E-02.

- A. Please provide a version of SDG&E’s Table 1 in Exhibit SDG&E-02 illustrating SoCalGas’ 2027 proposal.
- B. Is there a negative revenue requirement projected for any program for 2027?
- C. If so, does this negative revenue requirement mean that these funds will be returned to ratepayers. If so, when? If not, what will happen to these funds?

SoCalGas Response:

- A. SoCalGas objects to this request to the extent that the request requires SoCalGas to perform studies, analyses or calculations or to create documents that do not currently exist.
- B. Similar to the response provided to question 5 (E) and 6 (A-C), SoCalGas plans to utilize all funds requested for PY 2027 for the ESA Program. There are no projections for unspent funds for any ESA Program in 2027. For this reason, SoCalGas is requesting that any unspent PP/PD funds remain readily accessible for the main ESA Program, should costs increase due to tariffs or other unforeseen circumstances. As noted in response to Question 5 (A), any unspent funds shall be returned to rate payers.
- C. Refer to response B above.

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QUESTION 13:

Referring to Table 7: ESA Portfolio Budget in Attachment F of the Application.

- A. For each line item requiring an increase in budget, please provide the rationale for the budget increase.
- B. For each line item requiring an increase in budget, please explain how SoCalGas substantiates the proposed budget increase for 2027 if there are unspent funds from the prior year.
- C. Why is budget increasing while the targets are staying the same (for 2027 as compared to 2026)? Is escalation the only cause of this increase? If not, please provide a complete list of the factors.

SoCalGas Response:

- A. SoCalGas escalated its 2027 budget based on its Test Year ("TY") 2024 General Rate Case ("GRC") approved revenue requirement increase of three percent (3%) to account for any inflation-related adjustments.
- B. Unspent funds are returned to ratepayers and cannot be carried forward in accordance with OP 181 of D.21-06-015.
- C. SoCalGas's 2027 budget is increasing due to the escalation for inflation.

Category	PY 2026	Escalation	PY 2027
EE	\$ 82,844,757	\$ -	\$ 82,844,757
EE-MF	\$ 20,563,740	\$ 6,816,523	\$ 27,380,263
SPOC	\$ 308,278	\$ 9,248	\$ 317,526
EE-Pilots			
EE Subtotal	\$ 103,408,497		\$ 110,225,020
Training Center	\$ 827,048	\$ 24,811	\$ 851,859
Workforce Education and Training			\$ -
Inspections	\$ 1,586,833	\$ 47,605	\$ 1,634,438
Marketing and Outreach	\$ 1,462,019	\$ 43,861	\$ 1,505,880
Studies	\$ 200,000	\$ 189,750	\$ 389,750
Regulatory Compliance	\$ 513,413	\$ 15,402	\$ 528,815
General Administration	\$ 8,050,562	\$ 241,517	\$ 8,292,079
CPUC Energy Division	\$ 107,152	\$ 3,215	\$ 110,367
Subtotal - Admin	\$ 12,747,027		\$ 13,313,188
Program Total	\$ 116,155,524		\$ 123,538,208
Staff Proposal Pilot (PPPD)	\$ 6,510,545	\$ -	
Portfolio Total	\$ 122,666,069		\$ 123,538,208

Table 5: ESA Program Annual Energy Savings Goals (kWh, kW, Therms)^[1]
Southern California Gas Company

Category	kWh	kW	Therms
2026	0	0	1,435,220
2027	0	0	1,435,220

Notes:

[1] The Proposed Annual Energy Savings Goals (kWh, kW, and Therms) for PY 2027 are for the entire ESA Program Portfolio, including main ESA Program, MFWB, Pilot Plus/Pilot Deep and other pilots.

Table 6: Annual ESA Program Household Treatment Goals and Targets^[2]
Southern California Gas Company

Year	Target
2026	69,837
2027	69,837

Notes:

[2] The household treatment goals and targets for PY 2027 for the entire ESA Program Portfolio, including main ESA Program, MFWB, Pilot Plus/Pilot Deep and other pilots.

Table 7: ESA Program Portfolio Budget
Southern California Gas Company

Category	2026	2027
EE	\$ 82,844,757	\$ 82,844,757
EE-MF	\$ 20,563,740	\$ 27,380,263
SPOC	\$ 308,278	\$ 317,526
EE-Pilots ^[1]		
EE Subtotal	\$ 103,408,497	\$ 110,225,020
Training Center	\$ 827,048	\$ 851,859
Workforce Education and Training	\$ -	\$ -
Inspections	\$ 1,586,833	\$ 1,634,438
Marketing and Outreach	\$ 1,462,019	\$ 1,505,880
Studies ^[2]	\$ 200,000	\$ 389,750
Regulatory Compliance	\$ 513,413	\$ 528,815
General Administration	\$ 8,050,562	\$ 8,292,079
CPUC Energy Division	\$ 107,152	\$ 110,367
Subtotal - Admin	\$ 12,747,027	\$ 13,313,188
Program Total	\$ 116,155,524	\$ 123,538,208
Staff Proposal Pilot (PPPD)	\$ 6,510,545	\$ -
Portfolio Total	\$ 122,666,069	\$ 123,538,208

FORMULA FOR COLUMN C

=B5*1

=\$25,149,614.79+\$1,534,290.94+\$696,357 (Tab Table 12, Coumn I)

=\$317,526

=sum(C5:C6)

=B10*1.03

=B12*1.03

=B13*1.03

\$77,250+\$62,500+\$250,000 (Tab Table 13, Column C)

=B15*1.03

=B16*1.03

=B17*1.03

=sum(C10:C17)

=C9+C18

=C19+C20

SOUTHERN CALIFORNIA GAS COMPANY

**THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-02**

**RECEIVED: OCTOBER 28, 2025
SUBMITTED: NOVEMBER 4, 2025**

Due on November 4 are questions 1-4.
Due on November 10 are questions 5-7.

GENERAL OBJECTIONS

1. SoCalGas objects generally to each request to the extent that it seeks information protected by the attorney-client privilege, the attorney work product doctrine, or any other applicable privilege or evidentiary doctrine. No information protected by such privileges will be knowingly disclosed.
2. SoCalGas objects generally to each request that is overly broad and unduly burdensome. As part of this objection, SoCalGas objects to discovery requests that seek “all documents,” “all emails,” or “all information” and similarly worded requests on the grounds that such requests are unreasonably cumulative and duplicative, fail to identify with specificity the information or material sought, and create an unreasonable burden compared to the likelihood of such requests leading to the discovery of admissible evidence. Notwithstanding this objection, SoCalGas will produce all relevant, non-privileged information not otherwise objected to that it is able to locate after reasonable inquiry.
3. SoCalGas objects generally to each request to the extent that the request is vague, unintelligible, or fails to identify with sufficient particularity the information or documents requested and, thus, is not susceptible to response at this time.
4. SoCalGas objects generally to each request that: (1) asks for a legal conclusion to be drawn or legal research to be conducted on the grounds that such requests are not designed to elicit facts and, thus, violate the principles underlying discovery; (2) requires SoCalGas to do legal research or perform additional analyses to respond to the request; or (3) seeks access to counsel’s legal research, analyses or theories.
5. SoCalGas objects generally to each request to the extent it seeks information or documents that are not reasonably calculated to lead to the discovery of admissible evidence.
6. SoCalGas objects generally to each request to the extent that it is unreasonably duplicative or cumulative of other requests.
7. SoCalGas objects generally to each request to the extent that it would require SoCalGas to search its files for matters of public record such as filings, testimony, transcripts, decisions, orders, reports or other information, whether available in the public domain or through FERC or CPUC sources.

SOUTHERN CALIFORNIA GAS COMPANY

**THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-02**

**RECEIVED: OCTOBER 28, 2025
SUBMITTED: NOVEMBER 4, 2025**

-
8. SoCalGas objects generally to each request to the extent that it seeks information or documents that are not in the possession, custody or control of SoCalGas.
 9. SoCalGas objects generally to each request to the extent that the request would impose an undue burden on SoCalGas by requiring it to perform studies, analyses or calculations or to create documents that do not currently exist.
 10. SoCalGas objects generally to each request that calls for information that contains trade secrets, is privileged or otherwise entitled to confidential protection by reference to statutory protection.
 11. SoCalGas objects to the data request's prefatory instructions, including but not limited to, the identification of each person providing a response to each data request.

SOUTHERN CALIFORNIA GAS COMPANY

**THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-02**

**RECEIVED: OCTOBER 28, 2025
SUBMITTED: NOVEMBER 4, 2025**

QUESTION 1:

SoCalGas' response to TURN-SoCalGas-01 Q.14 (c) included an attachment titled SCG_2026 ESACET Post Processor.xlsx. The file shows a number of fields containing error messages on the CE Results tab in rows 22 and 26. Please provide an updated version of this file with all fields in working order.

SoCalGas Response:

SoCalGas inadvertently provided the incorrect file version in response to the TURN-SoCalGas-01 data request Q.14 (c). Please see attached file titled "SCG_2026 ESACET Post Processor.xlsx", which contains formulas that calculate the ESACET & Resource Test value from Previous Cycle Application and PY 2026.

SOUTHERN CALIFORNIA GAS COMPANY

**THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-02**

**RECEIVED: OCTOBER 28, 2025
SUBMITTED: NOVEMBER 4, 2025**

QUESTION 2:

Please refer to SoCalGas' response to TURN-SoCalGas-01 Q.02 (g) in attachment SoCalGas Response_TURN-SoCalGas-01_10.10.2025.xlsx which shows an escalation amount of \$7,391,392 in the column labeled "Escalation". Please break out the escalation-related adjustments from the non-escalation related adjustments for each row, as both appear to be included in the "Escalation" column. For instance, the amount shown as "Escalation" for the row EE-MF is 33% of the PY 2026 amount.

SoCalGas Response:

Please see attached file titled "SoCalGas Response_TURN-SoCalGas-02.xlsx". For the EE-MF category in Program Year 2027, of the total requested budget of \$27,380,263, \$26 million is projected to come from unspent funds from PY 2023 through PY 2026 within the MFWB program, as noted on page OV-22 of Octavio Verduzco's Prepared Direct Testimony.

SOUTHERN CALIFORNIA GAS COMPANY

THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-02

RECEIVED: OCTOBER 28, 2025
SUBMITTED: NOVEMBER 4, 2025

QUESTION 3:

SoCalGas's response to TURN-SoCalGas-01 Q.17 indicates that the requested information is publicly available through SoCalGas's Annual and Monthly Reports. Please indicate where in these reports requested items G, H, and I can be found. Specify the ESA Table and relevant rows/columns.

SoCalGas Response:

In reference to SoCalGas's response to TURN-SoCalGas-01 Q.17, while certain information is publicly available through the Annual and Monthly Reports, Item G (energy benefits), Item H (non-energy benefits), and Item I (total benefits) are **not** located within any Annual or Monthly ESA Table or specific rows/columns in those reports. Please see attached file titled '*SCG ESACET Bridge Funding 2027.xlsx*', for the necessary information.

- **Item G – Energy benefits associated with gas budget/spending:** These benefits are reflected in the output file within CEDARS and can also be found in the SCG ESACET Bridge Funding 2027.xlsx". Please see Tab '#_outputs' and refer to 'GasBen' (column AK) in the attached file.
- **Item H – Non-energy benefits associated with gas budget/spending:** These benefits are available through the NEB (Non-Energy Benefits) Tool and are also included in the Post-Processor File. Please see Tab 'NEB' in the attached file titled "SCG ESACET Bridge Funding 2027.xlsx".
- **Item I – Total benefits associated with gas budget/spending:** derived from the sum of Items G and H, as referenced in the file '*SCG ESACET Bridge Funding 2027.xlsx*'. Specifically, the Total Benefits amount of \$61,472,392 is calculated as follows: Energy Benefits (\$24,721,365) plus Non-Energy Benefits (\$36,751,027).

SOUTHERN CALIFORNIA GAS COMPANY

**THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-02**

**RECEIVED: OCTOBER 28, 2025
SUBMITTED: NOVEMBER 4, 2025**

QUESTION 4:

SoCalGas's response to TURN-SoCalGas-01 Q.3 indicates that the requested information is publicly available and refers to Annual and Monthly Reports available on the LIOB website. ESA Table 11 in SoCalGas's Annual Reports requests information on Fund Shifting in Columns L through Z (ESA Table 12 in the 2021 and 2022 Reports). SoCalGas provides no information in these columns. In contrast, PG&E and SCE present information about all ESA programs, including ESA Main, MFWP, and Pilots, in these Fund Shifting Columns. Please provide the information requested in ESA Table 11, Columns L through Z, for all ESA programs for 2021, 2022, 2023, and 2024. Alternatively, please respond to TURN's original question presented in TURN-SoCalGas-01 Q.3(a)-(b).

SoCalGas Response:

- A. ESA Tables 11 and 12, Fund Shifting, for annual reports for PY 2021-2024 reflect the correct numbers per the header titles of columns L through Z for ESA Main. There was no fund shifting for MFWB or PP/PD.
- B. Please see attached file titled "SoCalGas PY 2021-2024 Fund Shifting.xlsx".

SOUTHERN CALIFORNIA GAS COMPANY

**THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-02**

**RECEIVED: OCTOBER 28, 2025
SUBMITTED: NOVEMBER 4, 2025**

QUESTION 5:

Please refer to ESA Tables 2 Main, 2A MFWB, and 2B PP PD, 2C CSD in SoCalGas' 2024 Annual Report.

- a. Please identify any measures that are considered to be health, comfort, and safety measures (HCS) in ESA Table 2A MFWB, ESA Table 2B PP PD, and ESA Table 2C CSD.
- b. Please provide the actual annual spending on HCS measures for 2021 to 2023 by program and in total.
- c. Please provide the planned budgets for 2025 and 2026 and proposed budget for 2027 for these HCS measures by program and in total.
- d. To the extent that these HCS measures vary by climate zone, please identify the specific measures and explain.
- e. Regarding the HCS totals provided in rows 95 and 96 of ESA Table 2 Main, why do the quantity installed and therm savings not match the quantity installed and therm savings in rows 32 and 48? Please explain the reasons for the differences.
 - i. Please provide the costs associated with the HCS quantity installed and therm savings provided in rows 95 and 96 of ESA Table 2 Main.
 - ii. Please confirm that these costs for the HCS measures shown in rows 95 and 96 are included in the expenses totals in rows 70 and 83 to 89. If not, please explain.

SoCalGas Response:

SoCalGas will provide its response by November 10, 2025.

SOUTHERN CALIFORNIA GAS COMPANY

**THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-02**

**RECEIVED: OCTOBER 28, 2025
SUBMITTED: NOVEMBER 4, 2025**

QUESTION 6:

Please provide any approved advice letters related to the 2021-2026 ESA plans that request authorization to shift funds in and out of the MFWB and/or ESA pilots.

SoCalGas Response:

SoCalGas did not submit any Advice Letters to shift funds from MFWB and/or the ESA pilots.

SOUTHERN CALIFORNIA GAS COMPANY

**THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-02**

**RECEIVED: OCTOBER 28, 2025
SUBMITTED: NOVEMBER 4, 2025**

QUESTION 7:

Please refer to D.21-06-015, Attachment 1 – Approved Budgets, Goals and Targets for CARE, FERA AND ESA (Program Years 2021-2026), Table 5: ESA Annual Energy Savings Goals (kWh, kW, Therms), Table 6: ESA Household Treatment Goals and Targets, and Table 7: ESA Approved Budgets (All IOUs).

- a. Are these goals and targets still applicable?
- b. If not, please provide any documents confirming the Commission's authorization of changes.
- c. Are your proposed 2027 goals and targets additive to these 2021-2026 goals and targets?

SoCalGas Response:

SoCalGas will provide its response by November 10, 2025.

SOUTHERN CALIFORNIA GAS COMPANY
THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-02 (Partial-02)

RECEIVED: OCTOBER 28, 2025
SUBMITTED: NOVEMBER 10, 2025

SoCalGas submitted questions 1-4 and 6 on November 4, 2025.
Due on November 10 are questions 5 (a, b, c, d) and 7.
Due on November 14 are questions 5e (i) and (ii).

GENERAL OBJECTIONS

1. SoCalGas objects generally to each request to the extent that it seeks information protected by the attorney-client privilege, the attorney work product doctrine, or any other applicable privilege or evidentiary doctrine. No information protected by such privileges will be knowingly disclosed.
2. SoCalGas objects generally to each request that is overly broad and unduly burdensome. As part of this objection, SoCalGas objects to discovery requests that seek “all documents,” “all emails,” or “all information” and similarly worded requests on the grounds that such requests are unreasonably cumulative and duplicative, fail to identify with specificity the information or material sought, and create an unreasonable burden compared to the likelihood of such requests leading to the discovery of admissible evidence. Notwithstanding this objection, SoCalGas will produce all relevant, non-privileged information not otherwise objected to that it is able to locate after reasonable inquiry.
3. SoCalGas objects generally to each request to the extent that the request is vague, unintelligible, or fails to identify with sufficient particularity the information or documents requested and, thus, is not susceptible to response at this time.
4. SoCalGas objects generally to each request that: (1) asks for a legal conclusion to be drawn or legal research to be conducted on the grounds that such requests are not designed to elicit facts and, thus, violate the principles underlying discovery; (2) requires SoCalGas to do legal research or perform additional analyses to respond to the request; or (3) seeks access to counsel’s legal research, analyses or theories.
5. SoCalGas objects generally to each request to the extent it seeks information or documents that are not reasonably calculated to lead to the discovery of admissible evidence.
6. SoCalGas objects generally to each request to the extent that it is unreasonably duplicative or cumulative of other requests.
7. SoCalGas objects generally to each request to the extent that it would require SoCalGas to search its files for matters of public record such as filings, testimony, transcripts, decisions, orders, reports or other information, whether available in the public domain or through FERC or CPUC sources.

SOUTHERN CALIFORNIA GAS COMPANY
THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-02 (Partial-02)

RECEIVED: OCTOBER 28, 2025
SUBMITTED: NOVEMBER 10, 2025

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8. SoCalGas objects generally to each request to the extent that it seeks information or documents that are not in the possession, custody or control of SoCalGas.
 9. SoCalGas objects generally to each request to the extent that the request would impose an undue burden on SoCalGas by requiring it to perform studies, analyses or calculations or to create documents that do not currently exist.
 10. SoCalGas objects generally to each request that calls for information that contains trade secrets, is privileged or otherwise entitled to confidential protection by reference to statutory protection.
 11. SoCalGas objects to the data request's prefatory instructions, including but not limited to, the identification of each person providing a response to each data request.

SOUTHERN CALIFORNIA GAS COMPANY
THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-02 (Partial-02)

RECEIVED: OCTOBER 28, 2025
SUBMITTED: NOVEMBER 10, 2025

QUESTION 5:

Please refer to ESA Tables 2 Main, 2A MFWB, and 2B PP PD, 2C CSD in SoCalGas' 2024 Annual Report.

- a. Please identify any measures that are considered to be health, comfort, and safety measures (HCS) in ESA Table 2A MFWB, ESA Table 2B PP PD, and ESA Table 2C CSD.
- b. Please provide the actual annual spending on HCS measures for 2021 to 2023 by program and in total.
- c. Please provide the planned budgets for 2025 and 2026 and proposed budget for 2027 for these HCS measures by program and in total.
- d. To the extent that these HCS measures vary by climate zone, please identify the specific measures and explain.
- e. Regarding the HCS totals provided in rows 95 and 96 of ESA Table 2 Main, why do the quantity installed and therm savings not match the quantity installed and therm savings in rows 32 and 48? Please explain the reasons for the differences.
 - i. Please provide the costs associated with the HCS quantity installed and therm savings provided in rows 95 and 96 of ESA Table 2 Main.
 - ii. Please confirm that these costs for the HCS measures shown in rows 95 and 96 are included in the expenses totals in rows 70 and 83 to 89. If not, please explain.

SoCalGas Response:

- a. HCS measures in ESA Table 2A MFWB are Air Sealing Envelope, CO Smoke Alarm, and Furnace Repair/Replacement. In ESA Table 2B PP PD, the HCS measures are CO and Smoke Alarm, Comprehensive Home Health and Safety Check-Up, Furnace Repair/Replacement and Furnace Clean and Tune. No HCS measures are included in ESA Table 2C CSD.
- b. Please see attached file titled "TURN-SoCalGas-02 Q5b.xlsx". Data source: SoCalGas's 2021, 2022, and 2023 annual reports.
- c. Consistent with D.21-06-015, Attachment 1 Table 10: ESA Approved Budgets (SoCalGas), the Commission approved ESA Portfolio Total of \$122,849,884 and \$122,541,070 respectively for 2025 and 2026. The budget for energy efficiency measures was provided at a programmatic level rather than broken down by individual measures. This approach aligns with the Commission's guidance to present budgets at a high level to allow for implementation flexibility across measures and customer segments. Therefore, SoCalGas does not allocate specific budgets for individual HCS measures within each program for 2027.

SOUTHERN CALIFORNIA GAS COMPANY
THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-02 (Partial-02)

RECEIVED: OCTOBER 28, 2025
SUBMITTED: NOVEMBER 10, 2025

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- d. The HCS measures identified in SoCalGas' response to Question 5a are offered in all climate zones.
 - e. SoCalGas will provide its response by November 14.
 - i. See response to Q5(e).
 - ii. See response to Q5(e).

SOUTHERN CALIFORNIA GAS COMPANY
THE UTILITY REFORM NETWORK (TURN)
DATA REQUEST NO. TURN-SoCalGas-02 (Partial-02)

RECEIVED: OCTOBER 28, 2025
SUBMITTED: NOVEMBER 10, 2025

QUESTION 7:

Please refer to D.21-06-015, Attachment 1 – Approved Budgets, Goals and Targets for CARE, FERA AND ESA (Program Years 2021-2026), Table 5: ESA Annual Energy Savings Goals (kWh, kW, Therms), Table 6: ESA Household Treatment Goals and Targets, and Table 7: ESA Approved Budgets (All IOUs).

- a. Are these goals and targets still applicable?
- b. If not, please provide any documents confirming the Commission's authorization of changes.
- c. Are your proposed 2027 goals and targets additive to these 2021-2026 goals and targets?

SoCalGas Response:

- a. Yes, the goals and targets approved in D.21-06-015 Attachment 1 are still applicable to the 2021-2026 program cycle.
- b. Not applicable.
- c. Yes, the 2027 Bridge Funding goals and targets are in addition to what was approved for the 2021-2026 program cycle.

Category	PY 2026	Escalation	PY 2027
EE	\$ 82,844,757	\$ -	\$ 82,844,757
EE-MF	\$ 20,563,740	\$ 6,816,523	\$ 27,380,263
SPOC	\$ 308,278	\$ 9,248	\$ 317,526
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Marketing and Outreach	\$ 1,462,019	\$ 43,861	\$ 1,505,880
Studies	\$ 200,000	\$ 189,750	\$ 389,750
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Subtotal - Admin	\$ 12,747,027		\$ 13,313,188
Program Total	\$ 116,155,524		\$ 123,538,208
Staff Proposal Pilot (PPPD)	\$ 6,510,545	\$ -	
Portfolio Total	\$ 122,666,069		\$ 123,538,208

33% =C3/B3 Implementer & Administrator Costs

3% =C4/B4 Escalation

3% =C7/B7 Escalation

3% =C9/B9 Escalation

3% =C10/B10 Escalation

95% =C11/B11 Non-escalation

3% =C12/B12 Escalation

3% =C13/B13 Escalation

3% =C14/B14 Escalation

	HCS Measures	Table 2	Table 2A	Table 2B	Table 2C	Table 2D	Total
2021	Furnace Repair/Replacement	\$ 12,531,759	\$0	\$0	N/A	N/A	\$ 13,785,155
	Furnace Clean and Tune	\$ 1,253,396	\$0	\$0	N/A	N/A	
2022	Furnace Repair/Replacement	\$ 10,669,936	\$0	\$0	\$0	\$0	\$ 11,674,236
	Furnace Clean and Tune	\$ 1,004,300	\$0	\$0	\$0	\$0	
2023	Furnace Repair/Replacement	\$ 3,903,126	\$0	\$0	\$0	\$0	\$ 4,146,086
	Furnace Clean and Tune	\$ 242,960	\$0	\$0	\$0	\$0	