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Witness	:	M. Sierra

PUBLIC ADVOCATES OFFICE
CALIFORNIA PUBLIC UTILITIES COMMISSION

Report on the Results of Operations for Southern California Gas Company Cost Allocation Proceeding

Regulatory Accounts &
Rule 23 Modification

San Francisco, California
May 15, 2025

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I. REGULATORY ACCOUNTS-SCG AND RULE 23 MODIFICATION

This exhibit presents the analyses and recommendations of the Public Advocates Office at the California Public Utilities Commission (Cal Advocates) regarding Southern California Gas Company (SCG) and San Diego Gas and Electric (SDG&E) Cost Allocation Proceeding (CAP). SCG and SDG&E seek authority to revise rates for gas services and implement gas storage-related proposals effective January 1, 2027, through December 31, 2029.[1] This application was presented pursuant to a directive in the previous proceeding's Main Settlement (attached to Decision (D.)24-07-009), which required the next CAP to be presented no later than September 30, 2025, for rates effective January 1, 2027.

The CAP determines how the SCG and SDG&E will allocate the costs of providing natural gas service among customer classes (broadly categorized as core and noncore). This exhibit evaluates proposals discussed in Chapters 6 and 11. Cal Advocates will address two principal matters regarding Chapter 6: (1) SCG's proposal to eliminate the Enhanced Oil Recovery Account (EORA) and transfer its activity to the Noncore Fixed Cost Account (NFCA); and (2) SCG's proposed recovery of the $3.9[2] million under-collection in the Firm Access and Storage Rights Memorandum Account (FASRMA) by transferring over-collections from the Noncore Storage Balancing Account (NSBA).

This exhibit also evaluates SCG's proposed modification to Rule 23 from the perspective of residential and small commercial customers. Residential and small commercial customers are the customer classes that currently define the highest-priority core segment of SCG's and SDG&E's systems. The Rule 23 modification proposal would expand core electric generation eligibility to include usage from generators up to 10 megawatts (MW) and remove the per-active-month-therm threshold.[3]

[1] SCG and SDG&E Application, page (p.) 1.

[2] Exhibit (Ex.) SCG-Chapter 6, p. PG-4, p. line 6.

[3] Ex. SCG-Chapter 11, p. BD-1, lines 5-8.

II. SUMMARY OF RECOMMENDATIONS

The following summarizes Cal Advocates' recommendations regarding SCG's Regulatory Accounts and Rule 23 for 2027.

Regulatory Accounts :

- Reject SCG's proposal to transfer over-collections from the NSBA to offset the $4.0 million FASRMA under-collection. The proposed cross-subsidy inappropriately shifts the financial consequences of a failed noncore Off-System Delivery (OSD) program onto storage customers who did not cause and have not benefited from the underlying infrastructure investment.
- Direct SCG to recover any remaining FASRMA balance, if recovery is authorized, from the OSD customer class that the underlying infrastructure was built to serve, consistent with cost-causation principles.
- Alternatively, if the Commission finds that OSD-only recovery is not feasible due to the prolonged unavailability of OSD service, disallow the $3.1[4] million of unrecovered capital revenue requirement as imprudently incurred or, at minimum, require shareholders to absorb a proportionate share of the under-collection.
- Conditionally approve the EORA elimination subject to an annual reporting requirement. In each annual regulatory account update, SCG shall identify (i) EOR-allocated revenue requirement recorded to the NFCA, (ii) actual EOR throughput and revenues, and (iii) net EOR under/over-collection. This condition preserves transparency during the EOR market's continuing decline.

Rule 23:

- Reject SCG's proposed modification to Rule 23, which would increase the core EG eligibility threshold from 1 MW to 10 MW and eliminate the 20,800-therm-per-active-month cap. In the alternative, if the Commission declines to reject the proposal outright, adopt the protective conditions set forth in Section VII below.

[4] Ex. SCG-Chapter 6, p. PG-5, line 2.

III. OVERVIEW OF CAL ADVOCATES' ANALYSES

Cal Advocates conducted a comprehensive review of the testimony and an in-depth analysis of the workpapers, based on information provided by SCG and the supporting testimony. Cal Advocates issued several data requests to further enhance its understanding of the information SCG filed regarding the Regulatory Accounts proposals and Rule 23 Modification Proposal. Cal Advocates has identified several concerns regarding SCG's Chapter 6 proposals that warrant Commission review and adjustment, as detailed in the sections below.

IV. OVERVIEW OF SCG'S CHAPTER 6 PROPOSALS

A. The FASRMA Under-Collection

SCG requests recovery of a $4.0 million under-collection in the FASRMA as of September 1, 2025, consisting of $3.1 million in unrecovered capital revenue requirement and approximately $0.8 million of ongoing interest.[5] The requested $3.1 million is related to system modifications required to comply with Decision (D.) 11-03-029[6] to provide interruptible and firm off-system delivery (OSD) services.

The Commission originally established the FASRMA pursuant to D.06-12-031[7] as the Firm Access Rights Memorandum Account (FARMA) to record costs incurred to implement a firm tradable access rights structure, and was subsequently renamed and expanded in scope pursuant to D.07-12-019.[8] Pursuant to SCG Advice Letter (AL) 4258, the Commission authorized the FASRMA to record system modification costs incurred in providing interruptible and firm OSD service and any related OSD revenues to recover those costs.[9]

[5] Ex. SCG-Chapter 6, p. PG-5, lines 1-4.

[6] Ex. SCG-Chapter 6, p. PG-2, line 19.

[7] Ex. SCG-Chapter 6, p. PG-4, line 7.

[8] Ex. SCG-Chapter 6, p. PG-4, lines 7-14.

[9] Ex. SCG-Chapter 6, p. PG-4, lines 15-17.

SCG's Attachment A shows the NSBA in an over-collected position of approximately $27.7 million as of July 1, 2025, and the FASRMA in an under-collected position consistent with SCG's $4.0 million figure.[10]

B. Proposal To Use NSBA Over-Collections To Offset FARSMA Under-Collection

1. The Proposed Transfer Violates Cost-Causation Principles

A fundamental principle of utility ratemaking is that costs should be recovered from the customers whose service decisions caused the costs to be incurred. SCG specifically built the infrastructure to enable interruptible and firm off-system delivery service, not to support or enhance storage service.

SCG justifies the proposed cross-subsidy by asserting that the 2011 expansion of interruptible OSD service was expected to benefit both SCG and SDG&E customers, including increased utilization of the transmission system and higher demand for Unbundled Storage service from gas markets upstream of the SCG and SDG&E system.[11] SCG further claims that the OSD investment was "undertaken to enhance the marketability of the Unbundled Storage Program.[12] That after-the-fact rationalization should not persuade the Commission, for two reasons.

- First, the Commission established the FASRMA and its predecessor, the FARMA (pursuant to D.06-12-031, D.07-12-019, and AL 4258), specifically to track the costs and revenues of firm access rights, storage rights, and OSD service. SCG recorded the $3.1 million of unrecovered capital to FASRMA precisely because the underlying costs related to OSD, not storage. Had the costs been incurred to support storage service, SCG would have recorded them in the NSBA from the outset. SCG's present argument is inconsistent with its own historical accounting treatment.
- Second, SCG's characterization of the benefit to storage customers is speculative. SCG states only that OSD expansion was "assumed" to increase demand for unbundled storage service. SCG has not quantified any such benefit, and the evidentiary record points in the

[10] Ex. SCG-Chapter 6 (Gadani), p. PG-4, lines 15–17; SoCalGas Advice Letter 4258.

[11] SCG response to data request PubAdv-SCG_SDGE-018-MS, Question 1.

[12] SCG response to data request PubAdv-SCG_SDGE-018-MS, Question 1.

opposite direction: the very program said to enhance storage marketability has been unavailable since 2018 due to capacity and system reliability constraints, and as discussed below, generated essentially zero revenue even when it was offered.

2. SCG's OSD Revenue History Demonstrates a Failed Program

SCG's responses to Cal Advocates data requests, together with Chapter 10 testimony, paint a stark picture of the OSD program's financial performance. Net interruptible OSD revenue totaled less than $30,000 from 2012 through 2017, and zero from 2018 through 2025 when OSD service was not offered.[13] The annual OSD revenue recorded to the System Reliability Memorandum Account (SRMA) from 2013 to 2017 totaled $120,287, as shown in Table 3-1 below.[14]

Table 3-1
Historical OSD Revenue Recorded to the SRMA, 2013-2017

Year	OSD Revenue
2013	$5,267
2014	$64,457
2015	$35,379
2016	$10,755
2017	$4,429
Total	**$120,287**

Source: SCG response to data request PubAdv-SCG_SDGE-018-MS, Question 3.

[13] SCG response to data request PubAdv-SCG_SDGE-018-MS, Question 1.

[14] SCG response to data request PubAdv-SCG_SDGE-018-MS, Question 3 (citing Ex. SCG-Chapter 10 (Borkovich), p. PDB-7, lines 1–10).

SCG explains that revenue from 2012-2017 was minimal because City Gate prices were generally higher than upstream border prices, and that SCG has not offered OSD since 2017 due to concerns that significant OSD activity would impair service to on-system customers, resulting from system capacity loss associated with backbone transmission and storage system inspection and remediation.[15]

SCG's explanation regarding the revenues from 2012 to 2017 is problematic for two reasons. First, it concedes that from the outset, the economics of the OSD market made the program unlikely to generate meaningful revenue under then-prevailing market conditions. Second, it acknowledges that even when the economics were favorable, SCG chose not to offer the service due to operational concerns, meaning SCG itself decided not to pursue OSD revenue. In either case, storage customers do not contribute to the lack of offsetting revenue.

3. The Proposal Shifts Shareholder-Borne Risk to Ratepayers

Memorandum accounts, such as the FASRMA, track costs and revenues until the Commission determines the costs are reasonable and appropriate for recovery in rates. Full recovery costs recorded in memorandum accounts are not guaranteed. When a program fails to generate the anticipated revenue over more than a decade, it demonstrates that SCG's investment decisions and operational choices were poor, and ratepayers should not bear the costs of SCG management's continual speculation.

SCG asks the Commission to make storage customers whole for the program that OSD customers, the cost-causers, never paid for. The proposal effectively transforms a memorandum account (which requires a reasonableness finding for recovery) into a guaranteed recovery mechanism, while simultaneously selecting a different customer class as the source of funds.

V. CAL ADVOCATES RECOMMENDATION

Cal Advocates recommends that the Commission reject the proposed NSBA-to-FASRMA transfer. If the Commission approves the recovery of the $3.1 million capital revenue requirement along with the associated $0.8 million in interest, it should ensure

[15] SCG response to data request PubAdv-SCG_SDGE-018-MS, Question 3.

that the OSD customer class is responsible for these costs. If recovering costs solely from OSD customers is not feasible, the Commission should consider these costs imprudent and require that shareholders, rather than ratepayers, bear the financial burden. SCG should return over-collections in the NSBA to unbundled storage customers through the normal NSBA amortization process, consistent with the account's purpose.

The proposed cost recovery for the FASRMA is an important component of the 2027 CAP and merits careful consideration by the Commission. Cal Advocates recommends that the Commission:

1. Reject SCG's proposed transfer of NSBA over-collections to offset the FASRMA under-collection. The proposal violates cost-causation principles, and is based on a speculative and unquantified theory of storage-customer benefit, inappropriately shifts onto storage customers the financial consequences of an OSD program that has remained dormant since 2018, and whose cumulative revenues over its entire operating history were approximately $120,000 against $3.1 million in capital costs.
2. Direct SCG to recover any authorized FASRMA balance from OSD customers only, or, if OSD-only recovery is not practicable, to either (a) disallow the $3.1 million in unrecovered capital as imprudently incurred or (b) require shareholders to absorb a proportionate share of the balance, in light of SCG's own acknowledgment that it elected not to offer OSD service even when market conditions were favorable.

VI. RULE 23 MODIFICATION-BACKGROUND

Rule 23 classifies customers as core or non-core and gives SCG discretion to curtail EG customers during emergencies while protecting core customers, principally residential and small commercial users.[16] Under D.09-11-006, EG customers may elect core service only if their generating capacity is 1 MW or less or their usage is below 20,800 therms per active month (approximately 250,000 therms annually).[17] These thresholds were adopted based on small-scale EG operational characteristics and the

[16]Ex. SCG-Chapter 11, p. BD-1, lines 19-20.

[17]Ex. SCG-Chapter 11, p. BD-2, lines 4-8.

then-existing SGIP eligibility limits (1 MW individual cap; 5 MW system cap).[18] The GO-CEG tariff approved in A.18-07-024 rests on this same eligibility foundation.[19]

Changes to the core noncore boundary have implications far beyond EG customers. Enlarging the core class affects procurement, cost allocation, curtailment exposure, and access to core-only programs for every customer in that class, including residential and small commercial ratepayers.

SCG proposes to modify Rule 23 to increase core electric generation eligibility from 1 MW to 10 MW. SCG proposes to eliminate the monthly usage limitation of 20,800[20] therms per active month for core electric generation eligibility. The proposed modifications aim to align the eligibility criteria of the Optional Core Electric Generation Service (GO-CEG) tariff with today's energy landscape, supporting the original intent of small-scale EG reliability needs.

A. Cal Advocates Analysis-Rule 23 Modification

SCG proposes to increase the capacity threshold from 1 MW to 10 MW, a tenfold increase, and to eliminate the 20,800 therms-per-active-month cap entirely. SCG characterizes its proposed increase in the capacity threshold and the elimination of 20,800 therms per active month as a modernization. As explained below, the record before the Commission does not support the expansion as proposed.

1) SCG has acknowledged that the testimony contains no data or analysis supporting 10 MW rather than a smaller figure; the number reflects "practical considerations and industry norms" only.[21] The fact that dispatchable units "typically exceed 20 MW" establishes only an upper bound.[22] SCG cites the Self-Generation Incentive Program (SGIP) as equivalent to the original 1 MW figure and points to SGIP's subsequent increase to 3 MW as evidence that modernization is warranted.[23] The conservative decision is that the updated threshold should track the

[18]Ex. SCG-Chapter 11, p. BD-2, lines 8-12.

[19]Ex. SCG-Chapter 11, p. BD-3, lines 18-19.

[20] Ex. SCG-Chapter 11, p. BD-1, line 15.

[21]SCG response to data request PubAdv-SCG_SDGE-006-MS, Question 2.

[22]SCG response to data request PubAdv-SCG_SDGE-015-MS, Question 7.

[23]Ex. SCG-Chapter 11, p. BD-3, lines 4-7.

updated SGIP cap of 3 MW, not leap to 10 MW without any record or support.

2) SCG's proposal eliminates the 20,800 therms-per-active-month cap in full. SCG defends the elimination by asserting that consumption is "inherently limited" by equipment size.[24] This assertion ignores the fact that a 10 MW generator can consume on the order of 600,000 therms per month at typical heat rates, more than thirty times the current cap.[25] The cap functions as a volumetric governor that prevents any individual customer from imposing outsized procurement and balancing obligations on the core portfolio. It also enforces core eligibility when sub-1 MW customers grow past program scale.[26]

3) SCG's examples cluster at or below 5 MW: Saddleback College 1.5 MW, Prologis Denker Hub 2.75 MW, Hoag Hospital 4.5 MW (three 1.5 MW engines), CSUF 4.6 MW.[27] SCG confirmed that none of these facilities is wholly self-powered by a single generator.[28] A 3 MW threshold would accommodate virtually every reliability-focused example SCG identify; a 5 MW threshold would cover the rest. SCG has not identified any operating facility in the 5-10 MW distribution-level reliability segment that a 10 MW threshold would serve. Mainspring and Bloom product-family specifications cited in testimony describe equipment ranges, not customer needs, and the scalability of linear-generator platforms "to over 100 MW" argues for retaining, not eliminating, a conservative capacity cap.[29]

[24] SCG response to data request PubAdv-SCG_SDGE-006-MS, Question 3.

[25] Illustrative calculation using 8.5 MMBtu/MWh heat rate and 0.1 MMBtu/therm: 10 MW × 24 h × 30 d × 8.5 / 0.1 ≈ 612,000 therms/month at 100% capacity factor. (8.5 is a conservative blended figure; U.S. Energy Information Administration (EIA) historical average heat rates include: Natural Gas: ~7,500 to 8,000 Btu/kWh.)

[26] Ex. SCG-Chapter 11, p. BD-2, lines 8-12.

[27] Ex. SCG-Chapter 11, p. BD-10, lines 8-13.

[28] SCG response to data request PubAdv-SCG_SDGE-015-MS, Q. 6. (facilities not wholly self-powered by a single generator).

[29] Ex. SCG-Chapter 11, p. BD-7, lines 19-20 and BD-8, lines 1-5.

SCG provided documentation that showed the account-level data underlying Figure BD-1.[30] As summarized in Table 3-2 below, the existing, more restrictive program has been admitting rapidly increasing volumes into the core portfolio.

Table 3-2
Cal Advocates
GO-CEG Historical Usage, 2020–2024[31]

Year	Active Accts.	Annual Total (therms)	Avg. per Active Acct.	Accts. > 250k therms
2020	2	16,000	~8,000	0
2021	8	383,000	~47,900	0
2022	13	1,371,000	~105,500	1
2023	19	1,856,000	~97,700	3
2024	18	2,836,000	~157,600	2

Source: SCG response to data request PubAdv-SCG_SDGE-006-MS, Question 7, Attachment Cal Advocates 006_q7.xlsx.

Three observations follow from the data. First, program throughput grew approximately 177-fold from 2020 to 2024 (16,000 therms to 2.84 million therms); growth from 2023 to 2024 alone was roughly 53 percent. Second, average consumption per active account grew nearly twentyfold from approximately 8,000 to 157,600 therms, indicating that intensity per customer is escalating, not stable. Third, the program is concentrated: Attachment A - Account A alone consumed 545,000 therms in 2024, or about 19 percent of program volume, and the top three accounts consumed roughly 37 percent. At least two accounts already exceed the annualized

[30] SCG response to data request PubAdv-SCG_SDGE-006-MS, Q. 7.

[31] Id. Values in Table 1 derived from account-level data in the workpaper; active accounts = nonzero consumption; annualized cap equivalent = 20,800 × 12 ≈ 250,000 therms.

cap equivalent of approximately 250,000 therms, confirming that the cap is in fact binding.

A single 10 MW generator at a 40 percent capacity factor would consume approximately 2.98 million therms per year, roughly equal to the entire 2024 GO-CEG program.[32] Three such customers would triple the program. The Commission should not accept, without supporting data, that a tenfold capacity expansion, combined with full therm-cap elimination, will produce only modest effects on the core portfolio.

B. Harms and Risks to Core Ratepayers

1. Cost-Shifting Risk

As to cost-shifting risk, GO-CEG transportation rates generally exceed noncore GT-5NC rates.[33] Customers who nonetheless elect core service are doing so for bundled procurement, storage-backed reliability, higher curtailment priority, and voluntary access to the Renewable Natural Gas (RNG) pilot. When large EG loads join the core class, peak-day demand, throughput, and procurement volumes all change. Whether the net effect on residential and small commercial rates is positive or negative is an empirical question. SCG responses to discovery uniformly disclaim any estimated impact because migration is elective.[34] Uncertainty is not absence of risk.

2. Peak-Day and Procurement Risk

SCG confirmed in discovery that it has not conducted any peak-day curtailment study specific to this proposal.[35] While Residential curtailment priority under Rule 23 is preserved on its face, other reliability-relevant impacts remain unexamined: core procurement obligations, storage utilization, inter-seasonal price exposure from a more

[32] Calculation: 10 MW × 8,760 h × 0.40 × 8.5 MMBtu/MWh / 0.1 ≈ 2.98 million therms/year.

[33] Ex. SCG-Chapter 11, p. BD-13, Figure BD-2, lines 8-10.(GO-CEG transportation rates generally exceed noncore GT-5NC rates, 2020–2025).

[34] SCG response to data request PubAdv-SCG_SDGE-015-MS, Question 1 ("A peak-day curtailment study specific to the proposal has not been completed.").

[35] SCG response to data request PubAdv-SCG_SDGE-015-MS, Q. 1. ("A peak-day curtailment study specific to the proposal has not been completed.").

industrial core load profile, and backbone capacity allocation. SCG has quantified none of these impacts.

3. RNG Pilot Crowd-Out

SCG cites access to the Voluntary RNG Tariff (VRNGT) pilot as a benefit of expansion. The pilot, however, has a finite RNG supply. A single 10 MW EG customer could consume volumes comparable to dozens of smaller core subscribers. SCG's only response to this concern was to observe that the pilot is limited to non-residential customers, a point that does not address crowd-out among non-residential core subscribers.[36] The Commission should not indirectly allocate scarce pilot capacity to the largest eligible users in the absence of an affirmative finding that doing so is in the public interest.

VII. CAL ADVOCATES RECOMMENDED MODIFICATIONS

If the Commission declines to reject the proposal outright, Cal Advocates recommends the following conditions:

1. Cap capacity at 3 MW. A 3 MW threshold aligns with the updated SGIP individual project cap that SCG itself cites as the analogue. The record does not support 10 MW.
2. Retain the 20,800 therms-per-active-month cap. If any adjustment is warranted, increase the cap modestly (e.g., to 40,000 therms per active month) rather than eliminating it.
3. Require pre-implementation analysis. Condition any approval on SCG's filing of (a) a peak-day and procurement impact study covering 10%, 25%, and 50% migration scenarios and (b) an updated cost-allocation analysis for party review prior to implementation.
4. Cap aggregate enrollment. Adopt an aggregate annual-therm ceiling on total expanded-eligibility load, with an automatic reopener when the ceiling is reached.
5. Institute annual reporting. Require SCG to report in each Cost Allocation Proceeding on (a) enrolled customer counts by generator-size and therm tiers, (b) peak-day and throughput impacts, (c) voluntary RNG subscription by these customers and any resulting

[36] SCG response to data request PubAdv-SCG_SDGE-015-MS, Question 1 ("A peak-day curtailment study specific to the proposal has not been completed.").

crowd-out, and (d) any cost-allocation outcomes warranting recalibration.

6. Clarify the VRNGT rationale. Confirm that access to the voluntary RNG pilot is not, by itself, a justification for expanded core EG eligibility. If broader RNG access is the policy goal, the appropriate vehicle is a targeted modification to the VRNGT pilot, not a redefinition of the core-noncore boundary.

VIII. CONCLUSION

SCG's request results in a tenfold capacity expansion, combined with the complete elimination of the therm cap, which materially changes the core/noncore boundary. SCG has not produced any persuasive evidence to warrant such a change. Cal Advocates recommends either rejecting the proposal or adopting the six protective conditions above. These measures address the modernization concerns raised in SCG's testimony while preserving the protections the core class is designed to provide to residential and small commercial customers.

IX. WITNESS QUALIFICATIONS – MARICELA SIERRA

My name is Maricela Sierra, and I am affiliated with the Public Advocates Office at the California Public Utilities Commission, where I serve as a Public Utilities Regulatory Analyst within the Energy Cost of Service and Natural Gas Branch. My professional office is situated at 505 Van Ness Avenue, San Francisco, California.

I attained a Bachelor of Arts in Economics from California State University, Sacramento, in 2000. Throughout my tenure at the Commission, I have prepared expert testimony and served as an expert witness on various subject matters and proceedings, including General Rate Cases (GRC), the Biennial Cost Allocation Proceeding (BCAP), the Triennial Cost Allocation Proceeding (TCAP), the Cost Allocation Proceeding (CAP), the Energy Cost Adjustment Clause (ECAC), as well as Greenhouse Gas (GHG) emissions, Gas Transmission and Storage (GT&S), and the Track 3 Recovery of Costs associated with Wildfire Mitigation. My responsibilities include conducting comprehensive cost-benefit analyses, analyzing cost allocation and rate design complex models, plant additions, results of operations (RO), revenue requirements, capital expenditures, plant additions, income tax, rate base, and other operating revenues.

As an expert witness, I have performed econometric and non-econometric forecasts of sales, customers, and meters. My experience includes both linear and nonlinear regression analyses, as well as various statistical assessments. This work has been integral to numerous proceedings involving electric, natural gas, and water utilities.

This statement concludes my prepared testimony.

X. ATTACHMENT-A

Table 1

Historical Volume GO-CEG Tariff (2024 - 2020)

Account	2024	2023	2022	2021	2020
A	545,000	551,000	343,000	0	0
B	264,000	0	0	0	0
C	248,000	263,000	159,000	0	0
D	207,000	129,000	0	0	0
E	193,000	1,000	0	0	0
F	159,000	50,000	0	0	0
G	147,000	17,000	0	0	0
H	145,000	158,000	80,000	0	0
I	142,000	21,000	0	0	0
J	141,000	15,000	0	0	0
K	132,000	24,000	0	0	0
L	146,000	33,000	0	0	0
M	132,000	19,000	0	0	0
N	81,000	51,000	0	0	0
O	73,000	33,000	35,000	19,000	0
P	68,000	0	0	0	0
Q	13,000	116,000	100,000	32,000	0
R	0	0	0	0	0
S	0	3,000	6,000	0	0
T	0	309,000	98,000	0	0
U	0	63,000	220,000	13,000	0
V	0	0	11,000	9,000	0
W	0	0	66,000	152,000	16,000
X	0	0	166,000	135,000	0
Y	0	0	0	0	0
Z	0	0	87,000	23,000	0
Total Volume (therms)	**2,836,000**	**1,856,000**	**1,371,000**	**383,000**	**16,000**

Note: Volumes are rounded to the nearest thousand therms.

Source: SCG response to data request PubAdv-SCG_SDGE-006-MS, Question 7, Attachment Cal Advocates 006_q7.xlsx.