

**Southern California Gas Company and
San Diego Gas & Electric
2027 CAP**

**Chapter 9 Workpapers to the Prepared Direct
Testimony of Marjorie Schmidt-Pines**

**Cost Allocation and
Long Run Marginal Cost Study
(SDG&E)**

TABLE 11 UNSCALED LONG RUN MARGINAL COST CUSTOMER COST			
Customer Class	Customer LRMCMC		Customer Cost \$000's
	\$/customer	Customer Count	
	A	B	C
Residential	\$99	898,254	\$88,509
Core C/I	\$614	30,723	\$18,872
NGV	\$1,958	36	\$70
Total Core			\$107,452
Noncore C/I	\$3,455	67	\$231
Small EG	\$1,647	86	\$142
Large EG	\$4,319	13	\$56
Total Noncore			\$429
Total SDG&E			\$107,881

TABLE 12 UNSCALED LONG RUN MARGINAL COST DISTRIBUTION COSTS						
Customer Class	MPD LRM \$/mcf	MPD Peak-Day (Mcf)	MPD Costs \$000	HPD LRM \$/mcf	HPD Peak-Day (Mcf)	HPD Costs \$000
Residential	\$526	199,189	\$104,847	\$99	199,216	\$19,709
Core C/I	\$526	87,547	\$46,082	\$99	88,410	\$8,747
NGV	\$526	5,617	\$2,957	\$99	9,749	\$964
Total Core			\$153,886			\$29,420
Noncore C/I	\$526	11,300	\$5,948	\$99	11,996	\$1,187
Small EG	\$526	5,287	\$2,783	\$99	7,617	\$754
Large EG	\$526	987	\$520	\$99	7,601	\$752
Total Noncore			\$9,250			\$2,692
Total SDG&E			\$163,136			\$32,112

TABLE 13 LONG RUN MARGINAL COST SCALED CUSTOMER AND DISTRIBUTION COSTS \$000's						
Customer Class	Customer Cost	Medium Pressure Distribution	High Pressure Distribution	Unscaled LRMV Revenues	Scalar	Scaled LRMV Revenues
Residential	\$88,509	\$104,847	\$19,709	\$213,065	160%	\$341,264
Core C/I	\$18,872	\$46,082	\$8,747	\$73,701	160%	\$118,046
NGV	\$70	\$2,957	\$964	\$3,992	160%	\$6,393
Total Core	\$107,452	\$153,886	\$29,420	\$290,758	160%	\$465,703
Noncore C/I - D	\$214	\$5,948	\$1,187	\$7,349	160%	\$11,771
Noncore C/I - T	\$17	\$0	\$0	\$17	160%	\$28
Small EG Distribu	\$166	\$2,783	\$754	\$3,702	160%	\$5,930
Large EG Distribu	\$6	\$520	\$752	\$1,278	160%	\$2,046
EG Transmission	\$26	\$0	\$0	\$26	160%	\$42
Total Noncore	\$429	\$9,250	\$2,692	\$12,372	160%	\$19,816
Total SDG&E	\$107,881	\$163,136	\$32,112	\$303,130	160%	\$485,519

TABLE 14 ALLOCATION OF BASE MARGIN \$000's						
Customer Class	Scaled LRM	+	Backbone Transmission	+	NGV Public Access	= Unadjusted Allocated Base Margin
Residential	\$341,264		\$0		\$0	\$341,264
Core C/I	\$118,046		\$0		\$0	\$118,046
NGV	\$6,393		\$0		\$428	\$6,821
Total Core	\$465,703		\$0		\$428	\$466,131
Noncore C/I - D	\$11,771		\$0		\$0	\$11,771
Noncore C/I - T	\$28		\$0		\$0	\$28
Small EG	\$5,930		\$0		\$0	\$5,930
Large EG	\$2,046		\$0		\$0	\$2,046
EG Transmission	\$42		\$0		\$0	\$42
Total Noncore	\$19,816		\$0		\$0	\$19,816
BTS	\$0		\$61,352		\$0	\$61,352
Total SDG&E	\$485,519		\$61,352		\$428	\$547,299

TABLE 15 COST ALLOCATION COMPARISON \$000's				
Customer Class	Proposed Allocation of Base Margin	% Total	Current Allocation of Base Margin	% Total
Residential	\$341,264	62.4%	\$377,156	70.9%
Core C/I	\$118,046	21.6%	\$66,501	12.5%
NGV	\$6,821	1.2%	\$2,536	0.5%
Total Core	\$466,131	85.2%	\$446,193	83.9%
Noncore C/I - D	\$11,771	2.2%	\$3,901	0.7%
Noncore C/I - T	\$28	0.0%	\$23	0.0%
Small EG	\$5,930	1.1%	\$2,845	0.5%
Large EG	\$2,046	0.4%	\$1,131	0.2%
EG Transmission	\$42	0.0%	\$37	0.0%
Total Noncore	\$19,816	3.6%	\$7,937	1.5%
Backbone Transn	\$61,352	11.2%	\$77,685	14.6%
Total SDG&E	\$547,299	100%	\$531,815	100%

(\$15,484)

SDG&E 2027 CAP

Section 3 O&M Loaders Model for LRMC Studies

SDGE 2027 CAP LRMC
O&M Loader Model

	Output	Source Tab
O&M w/o A&G HPD	\$1,174	LF-O&M Tab
O&M w/o A&G MPD	\$27,053	LF-O&M Tab
Marginal Percent of O&M HPD	90.87%	Dist O&M MC
Marginal Percent of O&M MPD	90.91%	Dist O&M MC
Marginal A&G/Payroll Taxes Loading Factor as a % of O&M expenses	26.11%	LF-A&G Tab
General Plant Loading Factor as a % of O&M expenses	21.26%	LF-GPL Tab
Annualized M&S Customer Related Costs \$/yr	\$581,055	LF-M&S Tab
Annualized M&S HDP Distribution Load Related Costs \$/yr	\$186,579	LF-M&S Tab
Annualized M&S MDP Distribution Load Related Costs \$/yr	\$722,356	LF-M&S Tab
O&M WEF for Escalation	1.24	O&M WEF Tab
Marginal Cust-Rel O&M		
870 - Operation Supervision & Engineering	\$4,703	Dist O&M MC
871 - Distribution Load Dispatching	\$18	Dist O&M MC
874 - Mains & Services Expenses	\$7,863	Dist O&M MC
875 - Measuring & Regulating Station Expenses	\$0	Dist O&M MC
878 - Meter & House Regulator Expenses	\$7,002	Dist O&M MC
879 - Customer Installations Expenses	\$13,065	Dist O&M MC
880 - Other Expenses	\$9,922	Dist O&M MC
881 - Rents	\$0	Dist O&M MC
885 - Maint Supervision & Engineering	\$0	Dist O&M MC
887 - Maintenance of Mains	\$260	Dist O&M MC
888 - Maintenance Of Compressor Station Eq	\$0	Dist O&M MC
889 - Maintenance of Meas. & Reg Station Eq	\$0	Dist O&M MC
892 - Maintenance of Services	\$5,944	Dist O&M MC
893 - Maint of Meters & House Regulators	\$3,062	Dist O&M MC
894 - Maintenance of Other Equipment	\$245	Dist O&M MC

Tab = Output

TABLE LF-1
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
FUNCTIONALIZATION OF YEAR 2024 O&M EXPENSES
SDGE 2027 CAP

		\$ thousands								
	Functional Factor	Base Margin	MPD	HPD	Customer Costs	Total	Total	MPD	HPD	Customer Costs
<u>Gas Distribution:</u>										
870- Operation Supervision & Engineering	Other Distr Operating Exp	\$10,677	\$2,592	\$113	\$7,972	\$10,677	100.0%	24.3%	1.1%	74.7%
871- Distr Load Dispatching	Other Distr Operating Exp	\$23	\$6	\$0	\$18	\$23	100.0%	24.3%	1.1%	74.7%
874- Mains & Services Exp	Demand Customer Factor DCF	\$17,255	\$8,982	\$392	\$7,882	\$17,255	100.0%	52.1%	2.3%	45.7%
875- Meas & Reg Station Exp	Demand Only Factor DOF	\$818	\$784	\$34	\$0	\$818	100.0%	95.8%	4.2%	0.0%
877- Meas & Reg Station Exp-City Gas Ck Station	Demand Only Factor DOF	\$0	\$0	\$0	\$0	\$0	100.0%	95.8%	4.2%	0.0%
878- Meter & House Regulator Exp	100% Customer Cost	\$7,002	\$0	\$0	\$7,002	\$7,002	100.0%	0.0%	0.0%	100.0%
879- Customer Installations Exp	100% Customer Cost	\$15,146	\$0	\$0	\$15,146	\$15,146	100.0%	0.0%	0.0%	100.0%
880- Other Expenses	Other Distr Operating Exp	\$16,207	\$3,935	\$172	\$12,100	\$16,207	100.0%	24.3%	1.1%	74.7%
881- Rents	Demand Only Factor DOF	\$39	\$37	\$2	\$0	\$39	100.0%	95.8%	4.2%	0.0%
885- Maint Supervision & Engineering	Other Distr Maintenance Exp	\$0	\$0	\$0	\$0	\$0	100.0%	52.1%	2.2%	45.7%
887- Maint. of Mains	Maint of Mains Factor Revised	\$10,209	\$9,514	\$415	\$280	\$10,209	100.0%	93.2%	4.1%	2.7%
888- Maint. Of Compressor Station Equipment	Demand Only Factor DOF	\$0	\$0	\$0	\$0	\$0	100.0%	95.8%	4.2%	0.0%
889- Maint. of Meas. & Reg Station Eq	Regulator Location Factor	\$1,106	\$1,065	\$41	\$0	\$1,106	100.0%	96.3%	3.7%	0.0%
892- Maint. of Services	100% Customer Cost	\$5,944	\$0	\$0	\$5,944	\$5,944	100.0%	0.0%	0.0%	100.0%
893- Maint. of Meters & Regulators	100% Customer Cost	\$3,062	\$0	\$0	\$3,062	\$3,062	100.0%	0.0%	0.0%	100.0%
894- Maint. of Other Eq	DIR/Other Distr Maintenance Exp	\$388	\$137	\$6	\$245	\$388	100.0%	35.4%	1.5%	63.1%
		\$87,877	\$27,053	\$1,174	\$59,650	\$87,877				

Calculation of Allocators:

DCF Demand-Cust Factor

Miles in 2024

Total	Med. Prss	Hi Press	Customer
15,455	8,045	351	7,059
100.0%	52.1%	2.3%	45.7%

Source: Gas Distribution Engineering

Demand Only Factor

Miles in 2024 (excludes service lines)

Total	Med. Prss	Hi Press	Customer
8,395	8,045	351	0
100.0%	95.8%	4.2%	0.0%

<== Customer set to Zero since this excludes service line.

		\$ thousands			
		Total	MPD	HPD	Customer
Other Distr Operating Exp factor		\$17,255	\$8,982	\$392	\$7,882
874- Mains & Services Exp		\$818	\$784	\$34	\$0
875- Meas & Reg Station Exp		\$0	\$0	\$0	\$0
877- Meas & Reg Station Exp-City Gas Ck Station		\$7,002	\$0	\$0	\$7,002
878- Meter & House Regulator Exp		\$15,146	\$0	\$0	\$15,146
879- Customer Installations Exp		\$40,222	\$9,766	\$426	\$30,030
Total		100.0%	24.3%	1.1%	74.7%

		Total	MPD	HPD	Customer
Other Distr Maintenance Exp		\$10,209	\$9,514	\$415	\$280
887- Maint. of Mains		\$0	\$0	\$0	\$0
888- Maint. Of Compressor Station Equipment		\$1,106	\$1,065	\$41	\$0
889- Maint. of Meas. & Reg Station Eq		\$5,944	\$0	\$0	\$5,944
892- Maint. of Services		\$3,062	\$0	\$0	\$3,062
893- Maint. of Meters & Regulators		\$20,321	\$10,580	\$456	\$9,286
Total		100.0%	52.1%	2.2%	45.7%

		Total	MPD	HPD	Customer
Maint. of Mains Factor DOF/DIR		2.7%			2.7%
DIR portion		97.3%			
Remainder to be allocated by DOF factor		100.0%	95.8%	4.2%	0.0%
DOF factor		97.3%	93.2%	4.1%	0.0%
		100.0%	93.2%	4.1%	2.7%

Portion of sub acct 887.3 identified as service line & allocated to Dist Cust. SDG&E Distribution Engineering

		\$thousands			
		Total	MPD	HPD	Customer
DIR/Other Distr Maintenance Exp Factor		\$388			
Total acct 894 Main Other Equip		\$125			
Public access NGV station O&M		32.1%			
% of total		32.1%			32.1%
DIR portion		67.9%			
Remainder to be allocated by DOF factor		100.0%	52.1%	2.2%	45.7%
Other Distr Maintenance Exp Factor		67.9%	35.4%	1.5%	31.0%
		100.0%	35.4%	1.5%	63.1%

NGV Compression Rate Adder - NGV Group (only O&M) updated 06/10/2025

	# of Stations	% of total
Reg Station Interface	36	3.7%
Transmission to HP Distribution	257	67.7%
HP Distribution to MP Distribution	97	26.7%
Transmission to MP Distribution	10	1.9%
Other (Gate Stations, etc)		

File = SDGE 2027CAP LRMCM Loaders

TABLE LF-2, Page 1
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
FUNCTIONALIZATION OF YEAR 2024 O&M EXPENSES
2027 CAP

		FERC Form 2 12/31/2024		Distribution Demand					
FERC Account		Total	Medium Pressure	High Pressure	Transmission	Storage	Distribution Customer	Supply	
A		B	C	D	E	F	G	H	
		Thousands							
1	Purchased Gas Expenses:								1
2	807.4- Purchased Gas Calculations Expenses	\$0.0							\$0
3	807.5- Other Purchased Gas Expenses	\$0.4							\$0
4	+ Purchased Gas Expense Total	\$0							\$0
5									
6	Other Storage:								
7	840- Oper Supervision & Engineering	\$0				\$0			
8	841- Oper Labor & Expenses	\$326				\$326			
9	843-Maintenance	\$0				\$0			
10	+ Other Storage Total	\$326				\$326.2			
11									
12	Gas Transmission								
13	850- Oper Supervision & Eng	\$5,674			\$5,674				
14	851- Sys Control & Load Dispatching	\$919			\$919				
15	852- Communication Sys Exp	\$0			\$0				
16	853- Compr Station Labor & Exp	\$3,893			\$3,893				
17	855- Other Fuel & Power for Compr Stations	\$180			\$180				
18	856- Mains Expenses	\$1,203			\$1,203				
19	857- Meas & Reg Station Exp	\$561			\$561				
20	858- Trans & Compression of Gas by Others	\$0			\$0				
21	859- Other Expenses	\$1,288			\$1,288				
22	860- Rents	\$4			\$4				
23	861- Maint Supervision & Eng	\$394			\$394				
24	862-Maint Structures and Improvements	\$0			\$0				
25	863- Maint of Mains	\$8,930			\$8,930				
26	864- Maint of Compr Station Eq	\$767			\$767				
27	865- Maint of Meas & Reg Station Eq	\$133			\$133				
28	866 - Maint of Communication Eq	\$0			\$0				
29	867- Maint of Other Eq	\$325			\$325				
30	+ Net Gas Transmission	\$24,272			\$24,272				

TABLE LF-2, Page 2
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
FUNCTIONALIZATION OF YEAR 2024 O&M EXPENSES
2027 CAP

		Distribution Demand						
Description		Total	Medium Pressure	High Pressure	Transmission	Storage	Distribution Customer	Supply
A		C	D	E	F	G	H	I
		Thousands						
1	Gas Distribution:							1
2	870- Operation Supervision & Engineering	\$10,677	\$2,592	\$113			\$7,972	2
3	871- Distr Load Dispatching	\$23	\$6	\$0			\$18	3
4	874- Mains & Services Exp	\$17,255	\$8,982	\$392			\$7,882	4
5	875- Meas & Reg Station Exp	\$818	\$784	\$34			\$0	5
6	877- Meas & Reg Station Exp-City Gas Check Station	\$0	\$0	\$0			\$0	6
7	878- Meter & House Regulator Exp	\$7,002	\$0	\$0			\$7,002	7
8	879- Customer Installations Exp	\$15,146	\$0	\$0			\$15,146	8
9	880- Other Expenses	\$16,207	\$3,935	\$172			\$12,100	9
10	881- Rents	\$39	\$37	\$2			\$0	10
11	885- Maint Supervision & Engineering	\$0	\$0	\$0			\$0	11
12	887- Maint. of Mains	\$10,209	\$9,514	\$415			\$280	12
13	888 - Maint. Of Compressor Station Equipment	\$0	\$0	\$0			\$0	13
14	889- Maint. of Meas. & Reg Station Eq	\$1,106	\$1,065	\$41			\$0	14
15	892- Maint. of Services	\$5,944	\$0	\$0			\$5,944	15
16	893- Maint. of Meters & Regulators	\$3,062	\$0	\$0			\$3,062	16
17	894- Maint. of Other Eq	\$388	\$137	\$6			\$245	17
18	+ Distribution Total	\$87,877	\$27,053	\$1,174			\$59,650	18
19	Customer Accounts							19
20	901- Supervision	\$0.0					\$0	20
21	902- Meter Reading Expenses	\$1,078					\$1,078	21
22	903- Cust Records & Collection Exp	\$17,723					\$17,723	22
23	904- Uncollectible Accounts	\$20,729					\$20,729	23
24	905- Misc Cust Accounts Exp	\$0					\$0	24
25	Total Customer Accounts	\$39,530					\$39,530	25
26	less 903 & 904 - Adjustments	\$21,279					\$21,279	26
27	+ Net Customer Accounts	\$18,251					\$18,251	27
28								28
29	Customer Service & Informational Expense							29
30	907- Supervision	\$0					\$0	30
31	908- Cust Assistance Exp	\$18,505					\$18,505	31
32	909-Informational & Instructional Exp	\$921					\$921	32
33	910- Misc Cust Service & Informational Exp	\$74					\$74	33
34	Total Cust Svc & Info	\$19,500					\$19,500	34
35	less CARE/DSM/DAP/Energy Efficiency Exp	\$9,149					\$9,149	35
36	+ Net Cust Svc & Info	\$10,351					\$10,351	36
37								37
38	= Subtotal O&M w/o A&G	\$141,078	\$27,053	\$1,174	\$24,272	\$326	\$88,252	\$0
39	Percent of Total	100.0%	19.2%	0.8%	17.2%	0.2%	62.6%	0.0%

Notes:

- O&M expenses from SDG&E Gas FERC Form 2 for year ending December 31, 2024, pp. 319 - 325.
- O&M expenses assigned to service categories using functional basis
- CARE Program expenses of approximately \$543,495 are excluded from FERC Acct # 903 because such costs recovered through G-PPPS Surcharge.
- "less CARE/DSM/DAP/Energy Efficiency Exp" = these are refundable program costs excluded from FERC Accounts 907 - 910.

Backed out cost for 2024:	FERC # 908	FERC # 903	Totals
CARE	\$0	\$543,495	\$543,495
CCPAMA - Gas	\$129,227	\$22,138	\$151,364
CCPMA - Gas	-\$4,869		(\$4,869)
CSITPMA	\$114,912		
GHGACMA (Gas)		-\$25,996	(\$25,996)
LCFSBA (Gas)	\$5,132		\$5,132
PGEBA	\$21,772,057		\$21,772,057
PGLIEBA	\$3,054,746		\$3,054,746
PGLIEBA ESA Program	-\$14,529,280		(\$14,529,280)
PIPPMA - Gas	\$29,336		\$29,336
RDPMA	\$4,757	\$9,748	\$14,505
SGPMA	\$907,245		\$907,245
SWEEGBA	-\$2,443,272		(\$2,443,272)
Tariff On-bill Financing - Gas	\$108,755		\$108,755
Total Adjustment for FERC	\$9,148,746	\$549,385	\$9,583,218

File = SDGE 2027CAP LRM OM Loaders

Tab = LF-O&M

TABLE LF-3
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
MARGINAL COST ASSESSMENT - DISTRIBUTION O&M EXPENSES
2027 CAP

Distribution O&M Account		Total O&M	Demand-Related Distribution				Customer-Related					
			Medium Pressure	Marginal Portion	Marginal MPD O&M	High Pressure	Marginal Portion	Marginal HPD O&M	Distribution Customer	Marginal Portion	Marginal Cust-Rel O&M	
	A	B	C	D	E	F	G	H	I	J	K	
1	Gas Distribution:											1
2	870 - Operation Supervision & Engineering	\$10,677	\$2,592	59%	\$1,530	\$113	59%	\$67	\$7,972	59%	\$4,703	2
3	871 - Distribution Load Dispatching	\$23	\$6	100%	\$6	\$0	100%	\$0	\$18	100%	\$18	3
4	874 - Mains & Services Expenses	\$17,255	\$8,982	100%	\$8,961	\$392	100%	\$391	\$7,882	100%	\$7,863	4
5	875 - Measuring & Regulating Station Expenses	\$818	\$784	100%	\$784	\$34	100%	\$34	\$0	100%	\$0	5
6	878 - Meter & House Regulator Expenses	\$7,002	\$0	100%	\$0	\$0	100%	\$0	\$7,002	100%	\$7,002	6
7	879 - Customer Installations Expenses	\$15,146	\$0	86%	\$0	\$0	86%	\$0	\$15,146	86%	\$13,065	7
8	880 - Other Expenses	\$16,207	\$3,935	82%	\$3,227	\$172	82%	\$141	\$12,100	82%	\$9,922	8
9	881 - Rents	\$39	\$37	100%	\$37	\$2	100%	\$2	\$0	100%	\$0	9
10	885 - Maint Supervision & Engineering	\$0	\$0	100%	\$0	\$0	100%	\$0	\$0	100%	\$0	10
11	887 - Maintenance of Mains	\$10,209	\$9,514	93%	\$8,848	\$415	93%	\$386	\$280	93%	\$260	11
12	888 - Maintenance Of Compressor Station Eq	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0	0%	\$0	12
13	889 - Maintenance of Meas. & Reg Station Eq	\$1,106	\$1,065	100%	\$1,065	\$41	100%	\$41	\$0	100%	\$0	13
14	892 - Maintenance of Services	\$5,944	\$0	100%	\$0	\$0	100%	\$0	\$5,944	100%	\$5,944	14
15	893 - Maint of Meters & House Regulators	\$3,062	\$0	100%	\$0	\$0	100%	\$0	\$3,062	100%	\$3,062	15
16	894 - Maintenance of Other Equipment	\$388	\$137	100%	\$137	\$6	100%	\$6	\$245	100%	\$245	16
17	Distribution Total	\$87,877	\$27,053	90.9%	\$24,595	\$1,174	90.9%	\$1,067	\$59,650	87%	\$52,084	17

Notes:

1. O&M expenses assigned to customer- and demand-related functional service categories at Workpapers to Testimony, Table "LF-2", Page 2 of 2 (tab LF-O&M)
2. Col. (E) = Col. (C) x Col. (D).
3. Col. (H) = Col. (F) x Col. (G).
4. Col. (K) = Col. (I) x Col. (J).
5. Marginal Cost assessment performed in conjunction w/ SDG&E Gas Distribution Operations Department subject matter experts.

File = SDGE 2027CAP LRMC OM Loaders

**TABLE LF-4
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT**

**MATERIALS & SUPPLIES LOADING FACTOR
2027 CAP**

		2024		Annualized	
		Year End Plant	Portion of	M&S	M&S @
		Balances	Total Plant	Allocation	9.85%
Description					
A	B	C	D	E	
	(Dollars)	(Percent)	(Dollars)	(Dollars)	
1 Materials & Supplies			\$21,184,487		1
2					2
3 Storage	\$2,168,803	0.0%	\$10,474	\$1,032	3
4 Transmission	\$1,219,779,283	27.8%	\$5,891,021	\$580,266	4
5 Distribution					5
6 Demand - HPD	\$392,208,420	8.9%	\$1,894,202	\$186,579	6
7 Demand - MPD	\$1,518,469,381	34.6%	\$7,333,568	\$722,356	7
8 Customer	\$1,221,439,779	27.8%	\$5,899,040	\$581,055	8
9 General Plant	\$32,338,678	0.7%	\$156,182	\$15,384	9
10					10
11 Total	\$4,386,404,344	100.0%	\$21,184,487	\$2,086,672	11

Notes:

Row (6) Plant Balance = [Total Dist Plant - Cust-Rel Dist Plant] x Historical HPD Plant Factor.
Row (7) Plant Balance = [Total Dist Plant - Cust-Rel Dist Plant] x [1 - Historical HPD Plant Factor].
For Rows (6) - (7) : 20.5% = Historical HPD Plant Investment Allocation Factor = H
. Total Plant Investment substituted in place of NBV because LRMV not dependant on age of investment.
Row (8) Plant Balance = Dist Plant Accounts 380 (Services) + 381 (Meters) + 382 (Meter Installations) + 387 (NGV Stations + Other Equipment)

Calculation Distribution Plant:

Total Plant Distribution	\$3,278,850,514
Less 388 (ARO's)	(\$145,739,211)
Less 387	(\$10,562,293)
Plus NGV in 387	\$9,568,570
Total Plant Distribution	\$3,132,117,580

Sources

Per FERC Form 2, page 209, line 109

Plant

G-387.11	\$993,723
G-387.12	\$8,910,374
G-387.13	\$658,196
Total FERC 387	\$10,562,293

Per Leslie Filio

Per Leslie Filio

Per Leslie Filio

Calculation Customer Plant:

380 - Services	\$812,645,454
381 - Meters	\$216,543,841
382 - Meter Installation	\$182,681,914
387 - NGV/ Other equipment	\$9,568,570
Total Customer Plant	\$1,221,439,779

Sources

Per FERC Form 2

Per FERC Form 2

Per FERC Form 2

Per FERC Form 2

TABLE LF-5
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
ADMINISTRATIVE & GENERAL LOADING FACTOR
2027 CAP

	FERC Account	Account Description	FERC 2024 Recorded	Marginal Portion	Marginal A&G	Comments
	A	B	C (1,000\$)	D (Percent)	E (1,000\$)	
1	920	Administrative & General Salaries	\$20,069	0.00%	\$0	1
2	921	Office Supplies & Expenses	\$11,129	2.09%	\$233	2
3	922	Administrative Expenses Transferred	-\$4,496	0.00%	\$0	3
4	923	Outside Services Employed	\$39,646	0.00%	\$0	4
5	924	Property Insurance	\$2,005	0.00%	\$0	5
6	925	Injuries & Damages	\$9,267	100.00%	\$9,267	6
7	926	Employee Pensions & Benefits	\$18,437	99.37%	\$18,321	7
8	927	Franchise Requirements	\$15,156	0.00%	\$0	8
9	928	Regulatory Commission Expense	\$5,302	25.89%	\$1,373	9
	930.1	General Advertising Expense	\$7	0.00%	\$0	
10	930.2	Miscellaneous General Expense	\$512	21.89%	\$112	10
11	931	Rents	\$4,509	0.00%	\$0	11
12	932	Maintenance of General Plant	\$7,133	11.17%	\$797	12
13		Total A&G Expenses	\$128,676		\$30,102	13
14						14
15		Payroll Taxes	\$6,731		\$6,731	15
16		Total A&G and Payroll Taxes	\$135,407		\$36,833	16
		Remove P&B and Payroll tax on non-marginal A&G			-6271.5	Rates
		Remove P&B and Payroll tax on exclusions			-443.4	PT 0.0675
17		Net marginal A&G			30,118	P&B 0.2450
18		Total O&M w/o Recorded A&G Expenses	\$141,078		\$141,078	18
19						19
20		Total O&M	\$276,485			20
21		(Net of Compressor Fuel & Gas Purchases)				21
22						22
23		A&G/O&M Loading Factor			26.11%	23

Notes:

1. A&G expenses from SDG&E Gas FERC Form 2 for year ending December 31, 2025 pp. 325.
2. Row (23) = Marginal A&G Expenses @ Row 16 ÷ Total O&M Less A&G @ Row 18
are excluded from base margin. Amount from FERC Form 1 page 351 Line 2 - Reimbursement Fees.
3. Payroll Taxes from Tax Dept.
The amount for 2024 is \$6,731 "Taxes Other than Income & Property Taxes".
Selected Financial Data = Class A, B, C and D Gas Utilities, page 2
4. Marginal Portion per LRMC study

File = SDGE 2027TCAP LRMC OM Loaders

Tab = LF-A&G

**TABLE LF-6
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT**

**GENERAL PLANT LOADING FACTOR
2027 CAP**

	Description	2024 Recorded	Comments
	A	B	
		(Dollars)	
1	Total General, Common Plant (12/31/2024)	\$831,561,544	1 FERC 2024
2			2
3	Weighted Average General, Common Plant RECC	7.07%	3 2024 RECC
4			4
5	Annualized Plant	\$58,790,768	5
6			6
7	O&M Expenses (2024 recorded)	\$276,484,823	7 LF- A&G tab.
8			8
9	General Plant Loading Factor	21.26%	9

Notes:

1. Common and General Gas Plant from SDG&E Gas FERC Form 1 pp. 356.1 and FERC Form 2 pp. 209, for year ending December 31, 2016, respectively.

Calculation Total General, Common Plant :

		Sources
Total General Plant	\$32,338,678	FERC Form 2 pp. 209
Common Utility Plant - Gas	\$799,222,866	SDG&E Gas FERC Form 1 pp. 356.1
Total	<u>\$831,561,544</u>	

File = SDGE 2027TCAP LRMC OM Loaders

TABLE LF-7
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
O&M WEIGHTED ESCALATION FACTOR
2027 CAP

	Description	Dollars	Percent	
	A	B	C	
1	2024 Total Gas O&M Expenses	\$276,484,823	100%	1
2	2024 Total Salaries & Wages	\$113,038,823	41%	2
3	2016 Non-Labor O&M Expenses	\$163,446,000	59%	3
4				4
5	2021 O&M Labor Multiplier	1.000		5
6	2027 O&M Labor Multiplier	1.248	125%	6
7				7
8	2021 O&M Non-Labor Multiplier	1.000		8
9	2027 O&M Non-Labor Multiplier	1.226	123%	9
10				10
11	Weighted O&M Escalation to 2023	1.2350	1.2350	11

Notes:

1. Row (3) = Row (1) - Row (2).
2. Row (11) = [Row (9) x Row (3) percent] + [Row (6) x Row (2) percent].
3. Row (1) from Table "LF-5".
4. Rows (5) - (9) from O&M Cost Indexes

File = SDGE 2027TCAP LRMC OM Loaders

Tab = O&M WEF

TABLE LRMCC-10a
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
ALLOCATION FACTORS FOR CUSTOMER O&M EXPENSES
2027 CAP

	Description	Res	NGV	GN-3	Total Core	GTNC			Cogen			Total Noncore	System Total	
						MPD	HPD	Total	< 3 MM	> 3 MM	Total			
	A	B	C	D	E	F	G	H	I	J	K	M	N	
1	Total Field Orders													1
2	Allocator - 2024 Count	70,997	5	5,659	76,661	32	2	34	2	3	5	39	76,700	2
3	Alloc %	93%	0%	7%	100%	0%	0%	0%	0%	0%	0%	0%	100%	3
4														4
5	Customer Services Field Orders													5
6	Allocator - 2024 Count	70,997	5	5,659	76,661	32	2	34	2	3	5	39	76,700	10
7	Alloc %	93%	0%	7%	100%	0%	0%	0%	0%	0%	0%	0%	100%	7
8														8
9	Customer Contact Center CSR Call Information													9
10	Allocator - Call Volume Weighted by Handle Time - Year 2024data	2,204,217	-	114,578	2,318,795	-	-	-	-	-	-	-	2,318,795	10
11	Alloc %	95%	0%	5%	100%	0%	0%	0%	0%	0%	0%	0%	100%	11
13														13
14	Active Meters - All Customers													14
15	Allocator - 2024 Count	886,131	36	30,662	916,829	57	10	67	91	9	100	167	916,996	33
16	Alloc %	97%	0%	3%	100%	0%	0%	0%	0%	0%	0%	0%	100%	16
17														17
18	Active Meters - Noncore Commercial, EG													18
19	Allocator - 2024 Count				-	57	10	67	91	9	100	167	167	37
20	Alloc %	0%	0%	0%	0%	34%	6%	40%	54%	5%	60%	100%	100%	20
21														21
22	Effort Study - Federal Accounts													22
23	Allocator - 2024 Count	10	1	210	221	9	-	9	1	1	2	11	232	23
24	Alloc %	4%	0%	91%	95%	4%	0%	4%	0%	0%	1%	5%	100%	24
25														25
26	Active Billing Accounts - All Customers													26
27	Allocator - 2021 Count	886,131	36	30,662	916,829	57	10	67	91	9	100	167	916,996	45
28	Alloc %	97%	0%	3%	100%	0%	0%	0%	0%	0%	0%	0%	100%	28
29														29
30	Active Billing Accounts - Mass Markets Customers													30
31	Allocator - 2024Count	886,131	36	30,662	916,829	-	-	-	-	-	-	-	916,829	49
32	Alloc %	97%	0%	3%	100%	0%	0%	0%	0%	0%	0%	0%	100%	32
33														33
34	Active Billing Accounts - Major Markets Customers													34
35	Allocator - 2021 Count				-	57	10	67	91	9	100	167	167	53
36	Alloc %	0%	0%	0%	0%	34%	6%	40%	54%	5%	60%	100%	100%	36
37														37
38	C&I Markets													38
39	Noncore Allocator - Active Accounts				0	57	10	67	91	9	100	167	167	39
40	Alloc %	0.00%	0.00%	99.46%	99.46%	0.18%	0.03%	0.22%	0.30%	0.03%	0.32%	0.54%	100.00%	58
41														41
42	Demand Response Program - Commercial Customers													42
43	Noncore Allocator - Active Accounts					57	10	67						43
44	Alloc %	0.00%	0.00%	90.00%	90%	9%	1%	10%	0%	0%	0%	10%	100%	44

File = SDGE 2027CAP LRMCC OM Loaders

Tab = LRMCC-10a

TABLE LRMCC-10a
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
ALLOCATION FACTORS FOR CUSTOMER O&M EXPENSES
2027 CAP

Description		Res	NGV	GN-3	Total Core	GTNC			Cogen			Total Noncore	System Total	
A		B	C	D	E	MPD	HPD	Total	< 3 MM	> 3 MM	Total	M	N	
45														45
46	Meter Reading Function Net Allocation													46
47	Allocator - M\$'s	\$116,771	\$5	\$4,041	\$120,816	\$8	\$1	\$9	\$12	\$1	\$13	\$22	\$120,838	47
48	Alloc %	97%	0%	3%	100%	0%	0%	0%	0%	0%	0%	0%	100%	48
49														49
50	FERC 901 - 903 Net Allocation													50
51	Allocator - M\$'s	886,131	36	30,662	916,829	57	10	67	91	9	100	167	916,996	51
52	Alloc %	97%	0%	3%	100%	0%	0%	0%	0%	0%	0%	0%	100%	52

File = SDGE 2027CAP LRMC OM Loaders

TABLE LRMCC-10b
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
SUMMARY OF LRMC ALLOCATION OF CUSTOMER O&M EXPENSES
2027 CAP

O&M Operational Activity		Total O&M	Res	NGV	GN-3	Total Core	GTNC			Cogen			IPP	Total Noncore	System Total	
							MPD	HPD	Total	< 3 MM	> 3 MM	Total				
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
1	CUSTOMER CONTACT Total	\$9,845	\$9,358	\$0	\$486	\$9,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,845	2
2	METER READING Total	\$120,838	\$116,771	\$5	\$4,041	\$120,816	\$8	\$1	\$9	\$12	\$1	\$13	\$0	\$22	\$120,838	3
3	BILLING SERVICES Total	\$397,794	\$368,775	\$15	\$12,760	\$381,551	\$5,544	\$973	\$6,517	\$8,851	\$875	\$9,726	\$0	\$16,243	\$397,794	4
4	CUSTOMER RESEARCH & COMMUNICATION Total	\$157,128	\$151,839	\$6	\$5,254	\$157,099	\$10	\$2	\$11	\$16	\$2	\$17	\$0	\$29	\$157,128	7
5	CONSUMER PROGRAMS & SERVICES Total	\$192,630	\$186,148	\$8	\$6,441	\$192,596	\$12	\$2	\$14	\$19	\$2	\$20	\$0	\$34	\$192,630	10
6	OTHER Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	14
7																16
8	Total	\$878,235	\$832,891	\$33	\$28,982	\$861,907	\$5,573	\$978	\$6,551	\$8,897	\$880	\$9,777	\$0	\$16,328	\$878,235	17
9	Allocation %	100%	95%	0%	3%	98%	1%	0%	1%	1%	0%	1%	0%	2%	100%	18

Note:
1. O&M Operational Activities cost assigned using allocation methods identified for each SDG&E department in the Customer Operations division. Data from below

ALLOCATION OF CUSTOMER CONTACT CENTER O&M EXPENSES BY CUSTOMER CLASS

Cost Center(s)		Total O&M	Res	NGV	GN-3	Total Core	GTNC			Cogen			IPP	Total Noncore	System Total
							MPD	HPD	Total	< 3 MM	> 3 MM	Total			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	CUSTOMER CONTACT CENTER														
2		Allocator - CSR Call Volume Weighted by Handle Time		95%	0%	5%	100%	0%	0%	0%	0%	0%	0%	0%	100%
3		Allocation (\$)	\$9,845	\$9,358	\$0	\$486	\$9,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,845
10		Total Customer Contact Center O&M Allocation (\$)	\$9,845	\$9,358	\$0	\$486	\$9,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,845
11		Allocation %	100%	95%	0%	5%	100%	0%	0%	0%	0%	0%	0%	0%	100%

Source SDGE Details Acct 901-910 Costs.xls

ALLOCATION OF METER READING O&M EXPENSES BY CUSTOMER CLASS

Cost Center(s)		Total O&M	Res	NGV	GN-3	Total Core	GTNC			Cogen			IPP	Total Noncore	System Total
							MPD	HPD	Total	< 3 MM	> 3 MM	Total			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	METER READING														
2	Allocator - Active Meters: All Customers		97%	0%	3%	100%	0%	0%	0%	0%	0%	0%	0%	0%	100%
3	Allocation (\$)	\$120,838	\$116,771	\$5	\$4,041	\$120,816	\$8	\$1	\$9	\$12	\$1	\$13	\$0	\$22	\$120,838
4	Total Meter Reading O&M Allocation (\$)	\$120,838	\$116,771	\$5	\$4,041	\$120,816	\$8	\$1	\$9	\$12	\$1	\$13	\$0	\$22	\$120,838
5	Allocation %	100%	97%	0%	3%	100%	0%	0%	0%	0%	0%	0%	0%	0%	100%

Source SDGE Details Acct 901-910 Costs.xls

ALLOCATION OF BILLING SERVICES CUSTOMER O&M EXPENSES BY CUSTOMER CLASS

Cost Center(s)		Total O&M	Res	NGV	GN-3	Total Core	GTNC			Cogen			IPP	Total Noncore	System Total
							MPD	HPD	Total	< 3 MM	> 3 MM	Total			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	MAJOR MARKET BILLING Total														
2	Allocator - Active Meters N/C C&I		0%	0%	0%	0%	34%	6%	40%	54%	5%	60%	0%	100%	100%
3	Allocation (\$)	\$16,173	\$0	\$0	\$0	\$0	\$5,520	\$968	\$6,489	\$8,813	\$872	\$9,685	\$0	\$16,173	\$16,173
4	MASS MRKET BILLING Total														
5	Allocator - Active Accounts: All Customers		97%	0%	3%	100%	0%	0%	0%	0%	0%	0%	0%	0%	100%
6	Allocation (\$)	381,620	\$368,775	\$15	\$12,760	\$381,551	\$24	\$4	\$28	\$38	\$4	\$42	\$0	\$69	\$381,620
7	Total Billing Services O&M Allocation (\$)	\$397,794	\$368,775	\$15	\$12,760	\$381,551	\$5,544	\$973	\$6,517	\$8,851	\$875	\$9,726	\$0	\$16,243	\$397,794
8	Allocation %	100%	93%	0%	3%	96%	1%	0%	2%	2%	0%	2%	0%	4%	100%

Source SDGE Details Acct 901-910 Costs.xls

File = SDGE 2027CAP LRMC OM Loaders

ALLOCATION OF CUSTOMER RESEARCH & COMMUNICATION O&M EXPENSES BY CUSTOMER CLASS

Cost Center(s)		Total O&M	Res	NGV	GN-3	Total Core	GTNC			Cogen			IPP	Total Noncore	System Total	
A		B	C	D	E	F	MPD	HPD	Total	< 3 MM	> 3 MM	Total	M	N	O	
1	COMMUNICATIONS Total															1
2	Allocator - Active Accounts: All Customers		97%	0%	3%	100%	0%	0%	0%	0%	0%	0%	0%	0%	100%	2
3	Allocation (\$)	\$157,128	\$151,839	\$6	\$5,254	\$157,099	\$10	\$2	\$11	\$16	\$2	\$17	\$0	\$29	\$157,128	3
4	Total Business Analysis O&M Allocation (\$)	\$157,128	\$151,839	\$6	\$5,254	\$157,099	\$10	\$2	\$11	\$16	\$2	\$17	\$0	\$29	\$157,128	4
5	Allocation %	100%	97%	0%	3%	100%	0%	0%	0%	0%	0%	0%	0%	0%	100%	5

Source SDGE Details Acct 901-910 Costs.xls

ALLOCATION OF NON-REFUNDABLE FERC ACCOUNT 907 O&M EXPENSES BY CUSTOMER CLASS

Cost Center(s)		Total O&M	Res	NGV	GN-3	Total Core	GTNC			Cogen			IPP	Total Noncore	System Total	
A		B	C	D	E	F	MPD	HPD	Total	< 3 MM	> 3 MM	Total	M	N	O	
1	FERC 907															1
2	Allocator - FERC 901 - 905 Net Allocation		97%	0%	3%	100%	0%	0%	0%	0%	0%	0%	0%	0%	100%	2
3	Allocation (\$)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3
4	FEDERAL ACCOUNTS Total															4
5	Allocator - 15% Res / Active Meters: Federal Accounts		4%	0%	91%	95%	4%	0%	4%	0%	0%	1%	0%	5%	100%	5
6	Allocation (\$)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	6
7	Total FERC 907 Allocation (\$)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	7
8	Allocation %	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	8

Source SDGE Details Acct 901-910 Costs.xls

ALLOCATION OF NON-REFUNDABLE FERC ACCOUNT 908 O&M EXPENSES BY CUSTOMER CLASS

Cost Center(s)		Total O&M	Res	NGV	GN-3	Total Core	GTNC			Cogen			IPP	Total Noncore	System Total	
A		B	C	D	E	F	MPD	HPD	Total	< 3 MM	> 3 MM	Total	M	N	O	
10	DIR CUSTOMER PROGRAM															10
11	Allocator - Active Accounts: All Customers		97%	0%	3%	100%	0%	0%	0%	0%	0%	0%	0%	0%	100%	11
12	Allocation (\$)	\$187,195	\$180,895	\$7	\$6,259	\$187,161	\$12	\$2	\$14	\$19	\$2	\$20	\$0	\$34	\$187,195	12
13	CUSTOMER SERVICE MAS															13
14	Active Billing Accounts - Mass Markets Customers		97%	0%	3%	100%	0%	0%	0%	0%	0%	0%	0%	0%	100%	14
15	Allocation (\$)	\$5,435	\$5,253	\$0	\$182	\$5,435	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,435	15
49	Total FERC 908 Allocation (\$)	\$192,630	\$186,148	\$8	\$6,441	\$192,596	\$12	\$2	\$14	\$19	\$2	\$20	\$0	\$34	\$192,630	49
50	Allocation %	100%	97%	0%	3%	100%	0%	0%	0%	0%	0%	0%	0%	0%	100%	50

Source SDGE Details Acct 901-910 Costs.xls

ALLOCATION OF NON-REFUNDABLE FERC ACCOUNT 909-910 O&M EXPENSES BY CUSTOMER CLASS

Cost Center(s)		Total O&M	Res	NGV	GN-3	Total Core	GTNC			Cogen			IPP	Total Noncore	System Total	
A		B	C	D	E	F	G	H	I	J	K	L	M	N	O	
7	CUSTOMER COMMUNICATIONS & RESEARCH - Subtotal															7
8	Allocator - Active Accounts: All Customers		97%	0%	3%	100%	0%	0%	0%	0%	0%	0%	0%	0%	100%	8
9	Allocation (\$)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	9
13	Total FERC 909-910 Allocation (\$)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	13
14	Allocation %	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	14

Source SDGE Details Acct 901-910 Costs.xls

File = SDGE 2027CAP LRMC OM Loaders

TABLE LRMCC-10c
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
2027 CAP

TABLE 8 A&G LOADING FACTOR	
Account Description	Marginal Costs 2027 \$ 000s
A&G Expenses	\$30,102
+ <u>Payroll Taxes</u>	<u>\$6,731</u>
= Total A&G with Payroll Taxes	\$36,833
/ <u>Total O&M Expenses excluding A&G</u>	<u>\$141,078</u>
= A&G Loading Factor	26.11%

TABLE 9 GENERAL PLANT LOADING FACTOR	
Account Description	2024 Recorded Costs 2027 \$ 000s
Total General Plant	\$831,562
+ <u>Average General Plant RECC</u>	<u>7.07%</u>
= Annualized General Plant	\$58,791
/ <u>Total O&M Expenses</u>	<u>\$276,485</u>
= General Plant Loading Factor	21.26%

File = SDGE 2027TCAP LRMC OM Loaders

CAP	2027
Base Year	2024

SDG&E 2027 CAP

Section 1 Customer Costs Model for LRMC Studies

SDG&E Cost Allocation LRM Customer Costs Costs
Results

A		Residential B	NGV D	CCI C	Total Core E	Total NCCI F	EG Tier 1 G	EG Tier 2 H	Total EG I	Total NonCore J	System Total K
Customer Costs	Rental Method	\$98.53	\$1,957.82	\$614.27	\$77.99	\$3,454.67	\$1,646.98	\$4,318.98	\$1,941.31	\$2,538.14	\$115.87
Customer Costs	NCO Method	\$100.02	\$780.47	\$250.66	\$67.64	\$1,352.18	\$713.85	\$2,077.40	\$829.20	\$1,026.01	\$108.46
Customer Costs	NCO RCA	\$305.75	\$1,465.29	\$528.76	\$275.50	\$1,339.40	\$705.07	\$2,073.77	\$828.25	\$1,020.57	\$103.02

LRMC O&M Loader Model

	Input	Source (1)
O&M w/o A&G HPD	\$1,173.74	LF-O&M Tab
O&M w/o A&G MPD	\$27,053.23	LF-O&M Tab
Marginal Percent of O&M HPD	90.87%	Dist O&M MC
Marginal Percent of O&M MPD	90.91%	Dist O&M MC
Marginal A&G/Payroll Taxes Loading Factor as a % of O&M expenses	26.11%	LF-A&G Tab
General Plant Loading Factor as a % of O&M expenses	21.26%	LF-GPL Tab
Annualized M&S Customer Related Costs \$000/yr	\$581,055.45	LF-M&S Tab
Annualized M&S HDP Distribution Load Related Costs \$000/yr	\$186,578.86	LF-M&S Tab
Annualized M&S MDP Distribution Load Related Costs \$000/yr	\$722,356.46	LF-M&S Tab
O&M WEF for Escalation	1.24	O&M WEF Tab
Marginal Cust-Rel O&M		
870 - Operation Supervision & Engineering	\$4,703	Dist O&M MC
871 - Distribution Load Dispatching	\$18	Dist O&M MC
874 - Mains & Services Expenses	\$7,863	Dist O&M MC
875 - Measuring & Regulating Station Expenses	\$0	Dist O&M MC
878 - Meter & House Regulator Expenses	\$7,002	Dist O&M MC
879 - Customer Installations Expenses	\$13,065	Dist O&M MC
880 - Other Expenses	\$9,922	Dist O&M MC
881 - Rents	\$0	Dist O&M MC
885 - Maint Supervision & Engineering	\$0	Dist O&M MC
887 - Maintenance of Mains	\$260	Dist O&M MC
888 - Maintenance Of Compressor Station Eq	\$0	Dist O&M MC
889 - Maintenance of Meas. & Reg Station Eq	\$0	Dist O&M MC
892 - Maintenance of Services	\$5,944	Dist O&M MC
893 - Maint of Meters & House Regulators	\$3,062	Dist O&M MC
894 - Maintenance of Other Equipment	\$245	Dist O&M MC

Notes:

(1) from "SDGE OM Loaders" file:

TABLE 11 - LPMC Customer Cost

0

	Res					NGV	GN-3	Total Core
	G-R	G-M	G-S	G-T	Total Res			
A	B	C	D	E	F	G	H	I
Annualized SRM Cost \$/customer/yr 2020\$s	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,191.39	\$379.00	\$12.58
O&M \$/customer/yr								
FERC 870 - 894: Distribution O&M (M\$)	\$45,591	\$1,097	\$29	\$58	\$46,776	\$15	\$3,904	\$31,839
FERC 901 - 910: Customer O&M (M\$)	\$817	\$16	\$0	\$0	\$833	\$0	\$29	\$862
Total Cust-Rel O&M (M\$)	\$46,408	\$1,113	\$30	\$59	\$47,609	\$15	\$3,933	\$32,701
2024 Number of Customers	869,009	16,717	224	180	886,131	36	30,662	916,829
Cust-Rel O&M per Customer (2021 \$'s)	\$53	\$67	\$132	\$324	\$54	\$418	\$128	\$36
escalator 2021\$'s to 2027\$'s	1.235	1.235	1.235	1.235	1.235	1.235	1.235	1.235
O&M \$/customer/yr 2027\$s	\$65.96	\$82.21	\$163.46	\$400.74	\$66.35	\$516.12	\$158.44	\$44.05
O&M Loaders:								
Materials & Supplies Loader:								
allocator = total Customer Related O&M as % of total	89.8%	2.2%	0.1%	0.1%	92.2%	0.0%	7.6%	63.3%
Allocated Materials & Supplies Loader (\$'s)	\$522,062	\$12,517	\$334	\$658	\$535,572	\$169	\$44,249	\$367,867
2024 Number of Customers	869,009	16,717	224	180	886,131	36	30,662	916,829
M&S Loader per Customer (2016 \$'s)	\$0.60	\$0.75	\$1.49	\$3.65	\$0.60	\$4.70	\$1.44	\$0.40
escalator 2021\$'s to 2027\$'s	1.235	1.235	1.235	1.235	1.235	1.235	1.235	1.235
M&S Loader \$/customer/yr 2027\$s	\$0.74	\$0.92	\$1.84	\$4.51	\$0.75	\$5.81	\$1.78	\$0.50
Administrative & General as % of O&M	26.11%	26.11%	26.11%	26.11%	26.11%	26.11%	26.11%	26.11%
Administrative & General \$/customer/yr 2020\$'s	\$17.22	\$21.46	\$42.68	\$104.63	\$17.32	\$134.75	\$41.37	\$11.50
General Plant as % of O&M	21.26%	21.26%	21.26%	21.26%	21.26%	21.26%	21.26%	21.26%
General Plant \$/customer/yr 2027\$'s	\$14.02	\$17.48	\$34.76	\$85.21	\$14.11	\$109.75	\$33.69	\$9.37
TOTAL O&M LOADERS \$/customer/yr	\$31.99	\$39.87	\$79.27	\$194.35	\$32.18	\$250.30	\$76.84	\$21.36
LRMC Rental Customer Cost \$/customer/year	\$97.94	\$122.07	\$242.74	\$595.09	\$98.53	\$1,957.82	\$614.27	\$77.99
					\$8.21			
NCO Method:								
LRMC Rental Customer Cost \$/customer/year					\$98.53	\$1,957.82	\$614.27	\$77.99
less annualized SRM rental					\$0.00	(\$1,191.39)	(\$379.00)	(\$12.58)
plus annualized SRM NCO					\$1.49	\$14.05	\$15.39	\$2.23
NCO Customer Cost \$/customer/year					\$100.02	\$780.47	\$250.66	\$67.64
					\$8.33			
NCO with Replacement Cost Adder Method:								
LRMC Rental Customer Cost \$/customer/year					\$98.53	\$1,957.82	\$614.27	\$77.99
less annualized SRM rental					\$0.00	(\$1,191.39)	(\$379.00)	(\$12.58)
plus annualized SRM					\$207.21	\$698.87	\$293.49	\$210.09
NCO w/ Replacement Customer Cost \$/cstmr/yr					\$305.75	\$1,465.29	\$528.76	\$275.50
					\$25.48			

GTNC			EG			Total	System
MPD	HPD	Total	< 3 MM	> 3 MM	Total	Noncore	Total
J	K	L	M	N	O	P	Q
\$2,001.67	\$3,524.04	\$2,115.28	\$941.92	\$2,245.20	\$1,113.06	\$1,517.57	\$12.85
\$37	\$6	\$42	\$26	\$9	\$35	\$77	\$50,774
\$6	\$1	\$7	\$9	\$1	\$10	\$16	\$878
\$43	\$7	\$49	\$35	\$10	\$45	\$93	\$51,652
57	10	67	91	9	100	167	916,996
\$751	\$673	\$730	\$384	\$1,131	\$452	\$556	\$56
1.235	1.235	1.235	1.235	1.235	1.235	1.235	1.235
\$927.87	\$831.13	\$901.97	\$474.80	\$1,396.51	\$557.76	\$687.27	\$69.57
0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.2%	100.0%
\$482	\$76	\$550	\$394	\$114	\$508	\$1,045	\$368,913
57	10	67	91	9	100	167	916,996
\$8.45	\$7.57	\$8.22	\$4.32	\$12.72	\$5.08	\$6.26	\$0.40
1.235	1.235	1.235	1.235	1.235	1.235	1.235	1.235
\$10.44	\$9.35	\$10.15	\$5.34	\$15.71	\$6.27	\$7.73	\$0.50
26.11%	26.11%	26.11%	26.11%	26.11%	26.11%	26.11%	26.11%
\$242.25	\$216.99	\$235.49	\$123.96	\$364.60	\$145.62	\$179.43	\$18.16
21.26%	21.26%	21.26%	21.26%	21.26%	21.26%	21.26%	21.26%
\$197.30	\$176.73	\$191.79	\$100.96	\$296.95	\$118.60	\$146.14	\$14.79
\$449.99	\$403.07	\$437.43	\$230.26	\$677.26	\$270.49	\$333.30	\$33.45
\$3,379.52	\$4,758.24	\$3,454.67	\$1,646.98	\$4,318.98	\$1,941.31	\$2,538.14	\$115.87
\$3,379.52	\$4,758.24	\$3,454.67	\$1,646.98	\$4,318.98	\$1,941.31	\$2,538.14	\$115.87
(\$2,001.67)	(\$3,524.04)	(\$2,115.28)	(\$941.92)	(\$2,245.20)	(\$1,113.06)	(\$1,517.57)	(\$12.85)
\$13.34	\$5.99	\$12.79	\$8.78	\$3.63	\$0.95	\$5.45	\$5.45
\$1,391.19	\$1,240.20	\$1,352.18	\$713.85	\$2,077.40	\$829.20	\$1,026.01	\$108.46
\$3,379.52	\$4,758.24	\$3,454.67	\$1,646.98	\$4,318.98	\$1,941.31	\$2,538.14	\$115.87
(\$2,001.67)	(\$3,524.04)	(\$2,115.28)	(\$941.92)	(\$2,245.20)	(\$1,113.06)	(\$1,517.57)	(\$12.85)
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$1,377.85	\$1,234.20	\$1,339.40	\$705.07	\$2,073.77	\$828.25	\$1,020.57	\$103.02

File = SDGE 2027CAP LRM Customer Costs

**TABLE LRMCC-1
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT**

**METER SET ASSEMBLY (MSA) EXPENSE
2027 CAP**

	Max Meter Flow Range	Meter Type	Meter, Regulator & Fitting Costs	Installation Costs	Total MSA Costs	
	A	B	C	E	F	
	Cfh		(Dollars)	(Dollars)	(Dollars)	
1	<i>Medium Pressure</i>					1
2	0-275	250	\$201.92	\$79.05	\$280.97	2
3	276 - 425	425	\$552.79	\$147.95	\$700.73	3
4	426-630	630	\$942.70	\$147.95	\$1,090.64	4
5	631 - 800	8C	\$1,184.83	\$295.89	\$1,480.72	5
6	801 - 1,100	11C	\$1,272.08	\$295.89	\$1,567.97	6
7	1,101 - 1,500	15C	\$1,959.59	\$965.32	\$2,924.91	7
8	1,501 - 2,000	2M	\$3,004.61	\$1,521.50	\$4,526.11	8
9	2,001 - 3,000	3M	\$2,876.82	\$1,521.50	\$4,398.32	9
10	3,001 - 5,000	5M	\$3,818.62	\$1,521.50	\$5,340.12	10
11	5,001 - 7,000	7M	\$4,135.22	\$1,521.50	\$5,656.72	11
12						12
13	<i>High Pressure</i>					13
14	0 - 940	400	\$1,560.80	\$965.32	\$2,526.12	14
15	941 - 1,050	8C	\$3,326.33	\$1,521.50	\$4,847.83	15
16	1,051 - 1,500	630	\$1,950.71	\$965.32	\$2,916.03	16
17	1,501 - 2,700	2M	\$3,498.37	\$1,521.50	\$5,019.87	17
18	2,701 - 4,000	3M	\$3,370.57	\$1,521.50	\$4,892.07	18
19	4,001 - 6,600	5M	\$4,823.01	\$1,736.02	\$6,559.03	19
20	6,601 - 9,200	7M	\$5,428.28	\$1,736.02	\$7,164.29	20
21	9,201 - 14,500	11M	\$5,971.25	\$2,040.68	\$8,011.93	21
22	14,501 - 21,400	16M	\$6,100.56	\$2,040.68	\$8,141.24	22
23	21,401 - 24,000	11M-HP	\$11,792.33	\$4,360.50	\$16,152.84	23
24	24,001 - 46,000	16M-HP	\$12,722.16	\$4,406.99	\$17,129.15	24
25	46,001 - 79,000	23M-HP	\$21,019.90	\$8,145.67	\$29,165.57	25
26	79,001 - 377,000	8" Turbine	\$41,020.86	\$12,055.79	\$53,076.65	26
27	377,001 - 600,000	Turbine			\$0.00	27
28	600,001 - 4,250,000	Turbine			\$0.00	28
29	> 4,250,000	Turbine			\$0.00	29

Notes:

1. Col. (F) = Col. (C) + Col. (D) + Col. (E).
2. MSA costs expressed in Year 2020 \$'s.
3. Data Source: SDG&E Gas Distribution Engineering Department.

**TABLE LRMCC-2
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT**

**WEIGHTED MSA RECC FACTOR
2027 CAP**

	Max Meter Flow Range	Meter, Regulator, & Fitting Costs	Meter & Regulator RECC Factor	Installation Costs	Installation Costs RECC Factor	Weighted Average RECC Factor	
	A	B	C	D	E	F	
	Cfh	(Dollars)	(Percent)	(Dollars)	(Percent)	(Percent)	
1	<i>Medium Pressure</i>						1
2	0-275	\$201.92	7.69%	\$79.05	8.04%	7.79%	2
3	276 - 425	\$552.79	7.69%	\$147.95	8.04%	7.76%	3
4	426-630	\$942.70	7.69%	\$147.95	8.04%	7.74%	4
5	631 - 800	\$1,184.83	7.69%	\$295.89	8.04%	7.76%	5
6	801 - 1,100	\$1,272.08	7.69%	\$295.89	8.04%	7.76%	6
7	1,101 - 1,500	\$1,959.59	7.69%	\$965.32	8.04%	7.81%	7
8	1,501 - 2,000	\$3,004.61	7.69%	\$1,521.50	8.04%	7.81%	8
9	2,001 - 3,000	\$2,876.82	7.69%	\$1,521.50	8.04%	7.81%	9
10	3,001 - 5,000	\$3,818.62	7.69%	\$1,521.50	8.04%	7.79%	10
11	5,001 - 7,000	\$4,135.22	7.69%	\$1,521.50	8.04%	7.78%	11
12							12
13	<i>High Pressure</i>						13
14	0 - 940	\$1,560.80	7.69%	\$965.32	8.04%	7.82%	14
15	941 - 1,050	\$3,326.33	7.69%	\$1,521.50	8.04%	7.80%	15
16	1,051 - 1,500	\$1,950.71	7.69%	\$965.32	8.04%	7.81%	16
17	1,501 - 2,700	\$3,498.37	7.69%	\$1,521.50	8.04%	7.80%	17
18	2,701 - 4,000	\$3,370.57	7.69%	\$1,521.50	8.04%	7.80%	18
19	4,001 - 6,600	\$4,823.01	7.69%	\$1,736.02	8.04%	7.78%	19
20	6,601 - 9,200	\$5,428.28	7.69%	\$1,736.02	8.04%	7.77%	20
21	9,201 - 14,500	\$5,971.25	7.69%	\$2,040.68	8.04%	7.78%	21
22	14,501 - 21,400	\$6,100.56	7.69%	\$2,040.68	8.04%	7.78%	22
23	21,401 - 24,000	\$11,792.33	7.69%	\$4,360.50	8.04%	7.78%	23
24	24,001 - 46,000	\$12,722.16	7.69%	\$4,406.99	8.04%	7.78%	24
25	46,001 - 79,000	\$21,019.90	7.69%	\$8,145.67	8.04%	7.79%	25
26	79,001 - 377,000	\$41,020.86	7.69%	\$12,055.79	8.04%	7.77%	26
27	377,001 - 600,000					7.77%	27
28	600,001 - 4,250,000					7.77%	28
29	> 4,250,000					7.77%	29

Notes:

1. Col. (F) = [Col. (B) x Col. (C)] + [Col. (D) x Col. (E)] ÷ [Col. (B) + Col. (D)]
2. Rows (27) - (29): Weighted Average RECC Factor meter & installation weights from Row (26).
3. Data Source: RECC Factors from Finance Group

TABLE LRMCC-3
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
ANNUALIZED SERVICE, REGULATOR & METER (SRM) MARGINAL
INVESTMENT 2027 CAP

	Max Meter Flow Range	Meter & Regulator				Pipe & Installation				Total SRM Annualized Marg. Invstmnt.	
		Meter Type	M&R Cost	RECC Factor	Annualized Marg. Invstmnt.	Service Type	Service Cost	RECC Factor	Annualized Marg. Invstmnt.		
	A	B	C	D	E	F	G	H	I	J	
	Cfh		(Dollars)	(Percent)	(Dollars)		(Dollars)	(Percent)	(Dollars)	(Dollars)	
1	<i>Medium Pressure</i>										
2	0-275	250	\$281	7.79%	\$22	Poly-1"	\$3,357	6.98%	\$234	\$256	2
3	276 - 425	425	\$701	7.76%	\$54	Poly-1"	\$3,357	6.98%	\$234	\$289	3
4	426-630	630	\$1,091	7.74%	\$84	Poly-1"	\$3,357	6.98%	\$234	\$319	4
5	631 - 800	8C	\$1,481	7.76%	\$115	Poly-1"	\$3,357	6.98%	\$234	\$349	5
6	801 - 1,100	11C	\$1,568	7.76%	\$122	Poly-1"	\$3,357	6.98%	\$234	\$356	6
7	1,101 - 1,500	15C	\$2,925	7.81%	\$228	Poly-1"	\$3,357	6.98%	\$234	\$463	7
8	1,501 - 2,000	2M	\$4,526	7.81%	\$353	Poly-1"	\$3,357	6.98%	\$234	\$588	8
9	2,001 - 3,000	3M	\$4,398	7.81%	\$344	Poly-1"	\$3,357	6.98%	\$234	\$578	9
10	3,001 - 5,000	5M	\$5,340	7.79%	\$416	Poly-2"	\$7,059	6.98%	\$493	\$909	10
11	5,001 - 7,000	7M	\$5,657	7.78%	\$440	Poly-2"	\$7,059	6.98%	\$493	\$933	11
12	<i>High Pressure</i>										
13	0 - 940	400	\$2,526	7.82%	\$198	Poly-1"	\$3,357	6.98%	\$234	\$432	14
15	941 - 1,050	8C	\$4,848	7.80%	\$378	Poly-1"	\$3,357	6.98%	\$234	\$613	15
16	1,051 - 1,500	630	\$2,916	7.81%	\$228	Poly-1"	\$3,357	6.98%	\$234	\$462	16
17	1,501 - 2,700	2M	\$5,020	7.80%	\$391	Poly-1"	\$3,357	6.98%	\$234	\$626	17
18	2,701 - 4,000	3M	\$4,892	7.80%	\$382	Poly-2"	\$7,059	6.98%	\$493	\$875	18
19	4,001 - 6,600	5M	\$6,559	7.78%	\$510	Poly-2"	\$7,059	6.98%	\$493	\$1,004	19
20	6,601 - 9,200	7M	\$7,164	7.77%	\$557	Poly-2"	\$7,059	6.98%	\$493	\$1,050	20
21	9,201 - 14,500	11M	\$8,012	7.78%	\$623	Poly-3"	\$12,815	6.98%	\$895	\$1,518	21
22	14,501 - 21,400	16M	\$8,141	7.78%	\$633	Poly-3"	\$12,815	6.98%	\$895	\$1,528	22
23	21,401 - 24,000	11M-HP	\$16,153	7.78%	\$1,257	Poly-4"	\$15,533	6.98%	\$1,085	\$2,342	23
24	24,001 - 46,000	16M-HP	\$17,129	7.78%	\$1,333	Poly-4"	\$15,533	6.98%	\$1,085	\$2,418	24
25	46,001 - 79,000	23M-HP	\$29,166	7.79%	\$2,271	Steel-4"	\$27,696	6.98%	\$1,934	\$4,206	25
26	79,001 - 377,000	8" Turbine	\$53,077	7.77%	\$4,124	Steel-6"	\$42,055	6.98%	\$2,937	\$7,061	26
27	377,001 - 600,000	Turbine	\$0	7.77%	\$0	Steel-8"	\$0	6.98%	\$0	\$0	27
28	600,001 - 4,250,000	Turbine	\$0	7.77%	\$0	Steel-16"	\$0	6.98%	\$0	\$0	28
29	> 4,250,000	Turbine	\$0	7.77%	\$0	Steel-24"	\$0	6.98%	\$0	\$0	29

Notes:

- Col. (E) = Col. (C) x Col. (D). Col. (I) = Col. (G) x Col. (H).
- Col. (J) = Col. (E) + Col. (I).
- Service Line installation cost (column F & G) provided by SDG&E Gas Distribution Engineering Department

Data Sources: MSA Cost, MSA RECC

Line Extension Credit, Rule 15, 07/01/2023

Water Heating	\$0
Oven/Range	\$0
Space Heating	\$0
Dryer Stub	\$0
Total	\$0

TABLE LRMCC-4
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
MSA ASSIGNMENT FACTORS BY CUSTOMER CLASS
2027 CAP

	Max Meter Flow Range	Meter Type	Res							Total Core	GTNC			EG			Total Noncore	System Total			
	A	B	G-R	G-M	G-S	G-T	Total	NGV	GN-3		MPD	HPD	Total	< 3 MM	> 3 MM	Total					
	C										D	E	F	G	H	I	J	K	L	N	O
	Cfh																				
1	Medium Pressure										98%	2%	0%	0%							
2	0-275	250	823,883	13,256	87	5	837,231	9	14,375	851,615	-	-	-	1	-	1	1	851,616	1		
3	276 - 425	425	21,193	1,073	30	2	22,298	-	2,422	24,721	-	-	-	-	-	-	-	24,721	3		
4	426-630	630	11,380	623	6	7	12,016	-	2,455	14,471	-	-	-	-	-	-	-	14,471	4		
5	631 - 800	8C	7,899	559	18	4	8,480	1	2,500	10,980	-	-	-	-	-	-	-	10,980	5		
6	801 - 1,100	11C	3,205	479	30	4	3,718	2	2,207	5,927	-	-	-	-	-	-	-	5,927	6		
7	1,101 - 1,500	15C	1,015	211	5	4	1,235	-	1,466	2,701	-	-	-	-	-	-	-	2,701	7		
8	1,501 - 2,000	2M	305	90	6	2	404	-	1,468	1,872	-	-	-	44	-	34	34	1,906	8		
9	2,001 - 3,000	3M	97	258	17	31	404	2	1,930	2,335	-	-	-	10	-	8	8	2,343	9		
10	3,001 - 5,000	5M	17	85	7	53	163	2	884	1,050	1	-	1	13	-	10	11	1,061	10		
11	5,001 - 7,000	7M	8	28	5	23	64	4	379	447	8	-	7	9	-	7	14	461	11		
12																					
13	High Pressure																				
14	0 - 940	400	0	0	0	0	-	-	1	1	-	-	-	1	-	1	1	2	14		
15	941 - 1,050	8C	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	-	15		
16	1,051 - 1,500	630	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	-	16		
17	1,501 - 2,700	2M	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	-	17		
18	2,701 - 4,000	3M	0	0	0	0	-	-	-	-	-	-	-	-	1	1	1	1	18		
19	4,001 - 6,600	5M	0	0	0	0	-	-	-	-	1	-	1	-	-	-	1	1	19		
20	6,601 - 9,200	7M	0	0	0	0	-	1	1	2	1	-	1	-	4	4	5	7	20		
21	9,201 - 14,500	11M	2	28	8	32	70	-	315	384	8	2	10	4	-	4	14	399	21		
22	14,501 - 21,400	16M	4	25	3	13	45	9	172	226	18	-	18	1	-	1	19	245	22		
23	21,401 - 24,000	11M-HP	0	3	1	0	4	2	13	19	5	-	5	-	1	1	6	25	23		
24	24,001 - 46,000	16M-HP	0	0	0	0	-	4	61	65	8	4	12	4	1	5	17	82	24		
25	46,001 - 79,000	23M-HP	0	0	0	0	-	1	11	11	4	2	6	4	3	7	12	23	25		
26	79,001 - 377,000	8" Turbine	0	0	0	0	-	-	2	2	2	2	4	-	-	-	4	7	26		
27	377,001 - 600,000	Turbine	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	-	27		
28	600,001 - 4,250,000	Turbine	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	-	28		
29	> 4,250,000	Turbine	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	-	29		
30																					
31	Total 2024 Customers		869,009	16,717	224	180	886,131	36	30,662	916,829	57	10	66	91	9	83	149	916,978	31		

2021 Data

TABLE MISC-1
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT

DEMAND DETERMINANT SUMMARY
2027 CAP

Billing Determinants	Res					NGV	GN-3	Core	GINC			EG			Power Plants	Noncore	System
	G-R	G-M	G-S	G-T	Total				MPD	HPD	Total	< 3 MM	> 3 MM	Total			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
TCAP Customers	880,898	16,946	228	183	898,254	36	30,723	929,013	62	5	67	86	13	99	-	166	929,179
2024 Customers	869,009	16,717	224	180	886,131	36	30,662	916,829	57	10	67	91	9	100	-	167	916,996

Demand Forecast per 2027 TCAP in Mtherms				Non Core					Total Non	
	Res	NGV	Core C&I	Total Core	C&I	EG Tier 1	EG Tier 2	Total EG	Core	Total System
1	DIRECT Demand									
2	Transmission									
3	Average Year Throughput (MTh)	0	0	0	0	17,068	0	273,564	273,564	290,632
4	Cold Year Throughput (1-in-35) (MTh)	0	0	0	0	17,068	0	273,564	273,564	290,632
5	Cold Year Peak Month (December) (MTh)	0	0	0	0	1,442	0	34,549	34,549	35,991
6	Peak Day (1-in-35 Core; 1-in-10 Noncore) (MTh)	0	0	0	0	59	0	2,053	2,053	2,112
7	Number of Customers	0	0	0	0	5	3	10	13	18
8	High Pressure									
9	Average Year Throughput (MTh)	33	15,457	1,723	17,213	2,053	9,265	26,291	35,555	37,609
10	Cold Year Throughput (1-in-35) (MTh)	36	15,457	1,781	17,274	2,053	9,265	26,291	35,555	37,609
11	Cold Year Peak Month (December) (MTh)	5	1,314	194	1,513	173	741	2,103	2,844	3,018
12	Peak Day (1-in-35 Core; 1-in-10 Noncore) (MTh)	0	42	9	52	7	24	68	92	99
13	Number of Customers	2	5	5	12	5	9	2	11	16
14	Medium Pressure									
15	Average Year Throughput (MTh)	237,072	21,016	174,764	432,852	33,317	21,014	3,923	24,937	58,254
16	Cold Year Throughput (1-in-35) (MTh)	256,621	21,016	180,611	458,248	33,317	21,014	3,923	24,937	58,254
17	Cold Year Peak Month (December) (MTh)	35,948	1,786	19,647	57,381	2,815	1,681	314	1,995	4,810
18	Peak Day (1-in-35 Core; 1-in-10 Noncore) (MTh)	2,043	58	898	2,999	116	54	10	64	180
19	Number of Customers	898,252	31	30,718	929,001	57	74	1	75	132
20	CUMULATIVE Demand									
21	Transmission									
22	Average Year Throughput (MTh)	237,105	36,474	176,487	450,065	52,438	30,279	303,778	334,056	386,494
23	Cold Year Throughput (1-in-35) (MTh)	256,657	36,474	182,391	475,522	52,438	30,279	303,778	334,056	386,494
24	Cold Year Peak Month (December) (MTh)	35,953	3,100	19,841	58,894	4,431	2,422	36,966	39,389	43,819
25	Peak Day (1-in-35 Core; 1-in-10 Noncore) (MTh)	2,044	100	907	3,050	182	78	2,131	2,209	2,391
26	Number of Customers	898,254	36	30,723	929,013	67	86	13	99	166
27	High Pressure									
28	Average Year Throughput (MTh)	237,105	36,474	176,487	450,065	35,370	30,279	30,214	60,493	95,863
29	Cold Year Throughput (1-in-35) (MTh)	256,657	36,474	182,391	475,522	35,370	30,279	30,214	60,493	95,863
30	Cold Year Peak Month (December) (MTh)	35,953	3,100	19,841	58,894	2,989	2,422	2,417	4,839	7,828
31	Peak Day (1-in-35 Core; 1-in-10 Noncore) (MTh)	2,044	100	907	3,050	123	78	78	156	279
32	Number of Customers	898,254	36	30,723	929,013	62	83	3	86	148
33	Medium Pressure									
34	Average Year Throughput (MTh)	237,072	21,016	174,764	432,852	33,317	21,014	3,923	24,937	58,254
35	Cold Year Throughput (1-in-35) (MTh)	256,621	21,016	180,611	458,248	33,317	21,014	3,923	24,937	58,254
36	Cold Year Peak Month (December) (MTh)	35,948	1,786	19,647	57,381	2,815	1,681	314	1,995	4,810
37	Peak Day (1-in-35 Core; 1-in-10 Noncore) (MTh)	2,043	58	898	2,999	116	54	10	64	180
38	Number of Customers	898,252	31	30,718	929,001	57	74	1	75	132

TABLE LRMCC-5
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
MSA ASSIGNMENT FACTORS BY CUSTOMER CLASS
2027 CAP

	Max Meter Flow Range	Meter Type	Res					NGV	GN-3	Total Core	GTNC			EG			Total Noncore	System Total	
			G-R	G-M	G-S	G-T	Total				MPD	HPD	Total	< 3 MM	> 3 MM	Total			
	A	B	C					D	E	F	G	H	I	J	K	L	N	O	
1	Cth																		1
2	Medium Pressure																		2
3	0-275	250	94.81%	79.29%	38.81%	2.84%	94.48%	24.44%	46.88%	92.89%	0.00%	0.00%	0.00%	1.41%	0.00%	1.20%	0.67%	92.87%	3
4	276 - 425	425	2.44%	6.42%	13.24%	1.14%	2.52%	0.00%	7.90%	2.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.70%	4
5	426-630	630	1.31%	3.73%	2.74%	3.98%	1.36%	0.00%	8.01%	1.58%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.58%	5
6	631 - 800	8C	0.91%	3.34%	8.22%	2.27%	0.96%	2.22%	8.15%	1.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.20%	6
7	801 - 1,100	11C	0.37%	2.86%	13.24%	2.27%	0.42%	4.44%	7.20%	0.65%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.65%	7
8	1,101 - 1,500	15C	0.12%	1.26%	2.28%	2.27%	0.14%	0.00%	4.78%	0.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.29%	8
9	1,501 - 2,000	2M	0.04%	0.54%	2.74%	1.14%	0.05%	0.00%	4.79%	0.20%	0.00%	0.00%	0.00%	47.89%	0.00%	40.92%	22.88%	0.21%	9
10	2,001 - 3,000	3M	0.01%	1.55%	7.76%	17.05%	0.05%	4.44%	6.29%	0.25%	0.00%	0.00%	0.00%	11.27%	0.00%	9.63%	5.38%	0.26%	10
11	3,001 - 5,000	5M	0.00%	0.51%	3.20%	29.55%	0.02%	6.67%	2.88%	0.11%	2.08%	0.00%	1.53%	14.08%	0.00%	12.03%	7.40%	0.12%	11
12	5,001 - 7,000	7M	0.00%	0.17%	2.28%	12.50%	0.01%	11.11%	1.24%	0.05%	14.58%	0.00%	10.69%	9.86%	0.00%	8.42%	9.42%	0.05%	12
13	High Pressure																		13
14	0 - 940	400	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.41%	0.00%	1.54%	0.86%	0.00%	14
15	941 - 1,050	8C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	15
16	1,051 - 1,500	630	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	16
17	1,501 - 2,700	2M	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	17
18	2,701 - 4,000	3M	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.00%	1.08%	0.61%	0.00%	18
19	4,001 - 6,600	5M	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.08%	0.00%	1.81%	0.00%	0.00%	0.00%	0.80%	0.00%	19
20	6,601 - 9,200	7M	0.00%	0.00%	0.00%	0.00%	0.00%	2.22%	0.00%	0.00%	2.08%	0.00%	1.81%	0.00%	40.00%	4.33%	3.22%	0.00%	20
21	9,201 - 14,500	11M	0.00%	0.17%	3.65%	17.61%	0.01%	0.00%	1.03%	0.04%	14.58%	20.00%	15.74%	4.23%	0.00%	4.63%	9.53%	0.04%	21
22	14,501 - 21,400	16M	0.00%	0.15%	1.37%	7.39%	0.01%	24.44%	0.56%	0.02%	31.25%	0.00%	27.19%	1.41%	0.00%	1.54%	12.85%	0.03%	22
23	21,401 - 24,000	11M-HP	0.00%	0.02%	0.46%	0.00%	0.00%	6.67%	0.04%	0.00%	8.33%	0.00%	7.25%	0.00%	10.00%	1.08%	3.80%	0.00%	23
24	24,001 - 46,000	16M-HP	0.00%	0.00%	0.00%	0.00%	0.00%	11.11%	0.20%	0.01%	14.58%	40.00%	18.80%	4.23%	10.00%	5.71%	11.48%	0.01%	24
25	46,001 - 79,000	23M-HP	0.00%	0.00%	0.00%	0.00%	0.00%	2.22%	0.03%	0.00%	6.25%	20.00%	8.49%	4.23%	30.00%	7.88%	8.15%	0.00%	25
26	79,001 - 377,000	8" Turbine	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	4.17%	20.00%	6.68%	0.00%	0.00%	0.00%	2.94%	0.00%	26
27	377,001 - 600,000	Turbine	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	27
28	600,001 - 4,250,000	Turbine	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	28
29	> 4,250,000	Turbine	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	29
30																			30
31	Total Customers		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	31

Notes:

- Factors derived from meter capacity analysis results in Table "LRMCC-4" (tab MSAIlocv1)
Data Sources: Tabs: MSA Cost, MSAIloc v1

TABLE LRMCC-6
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
FORECAST CUSTOMERS BY METER TYPE BY CUSTOMER CLASS
2027 CAP

Max Meter Flow Range		Meter Type	Res					NGV	GN-3	Total Core	GTNC			EG			Power Plant	Total Noncore	System Total	
			G-R	G-M	G-S	G-T	Total				MPD	HPD	Total	< 3 MM	> 3 MM	Total				
	A	B	C					D	E	F	G	H	I	J	K	L	M	N	O	
1	Cfh																			1
2	Medium Pressure																			
3	0-275	250	835,154	13,437	88	5	848,685	9	14,404	863,097	-	-	-	1	-	1	-	1	863,099	2
4	276 - 425	425	21,483	1,088	30	2	22,603	-	2,427	25,030	-	-	-	-	-	-	-	-	25,030	3
5	426-630	630	11,535	632	6	7	12,181	-	2,460	14,641	-	-	-	-	-	-	-	-	14,641	4
6	631 - 800	8C	8,007	566	19	4	8,596	1	2,505	11,101	-	-	-	-	-	-	-	-	11,101	5
7	801 - 1,100	11C	3,249	485	30	4	3,769	2	2,212	5,982	-	-	-	-	-	-	-	-	5,982	6
8	1,101 - 1,500	15C	1,029	214	5	4	1,252	-	1,469	2,721	-	-	-	-	-	-	-	-	2,721	7
9	1,501 - 2,000	2M	310	91	6	2	409	-	1,471	1,880	-	-	-	41	-	41	-	41	1,921	8
10	2,001 - 3,000	3M	99	262	18	31	409	2	1,934	2,345	-	-	-	10	-	10	-	10	2,354	9
11	3,001 - 5,000	5M	18	86	7	54	165	2	886	1,054	1	-	1	12	-	12	-	13	1,067	10
12	5,001 - 7,000	7M	8	28	5	23	64	4	380	448	9	-	9	8	-	8	-	18	466	11
13	High Pressure																			
14	0 - 940	400	-	-	-	-	-	-	1	1	-	-	-	1	-	1	-	1	2	14
15	941 - 1,050	8C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	1,051 - 1,500	630	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16
17	1,501 - 2,700	2M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
18	2,701 - 4,000	3M	-	-	-	-	-	-	-	-	-	-	-	1	-	1	-	1	1	18
19	4,001 - 6,600	5M	-	-	-	-	-	-	-	-	1	-	1	-	-	-	-	1	1	19
20	6,601 - 9,200	7M	-	-	-	-	-	1	1	2	1	-	1	-	5	5	-	6	8	20
21	9,201 - 14,500	11M	2	28	8	32	71	-	315	386	9	1	10	4	-	4	-	14	400	21
22	14,501 - 21,400	16M	4	25	3	14	46	9	172	227	19	-	19	1	-	1	-	21	247	22
23	21,401 - 24,000	11M-HP	-	3	1	-	4	2	13	19	5	-	5	-	1	1	-	6	26	23
24	24,001 - 46,000	16M-HP	-	-	-	-	-	4	61	65	9	2	11	4	1	5	-	16	81	24
25	46,001 - 79,000	23M-HP	-	-	-	-	-	1	11	11	4	1	5	4	4	8	-	12	24	25
26	79,001 - 377,000	8" Turbine	-	-	-	-	-	-	2	2	3	1	4	-	-	-	-	4	6	26
27	377,001 - 600,000	Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27
28	600,001 - 4,250,000	Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28
29	> 4,250,000	Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29
30																				
31	Total Customers		880,898	16,946	228	183	898,254	36	30,723	929,013	62	5	67	86	13	99	-	166	929,179	31

Notes:

- Row (31) = forecast annual average number of customers during proposed 2027 - 2029 TCAP period
- Rows (2) - (29) = Row (31) x MSA assignment factors for each market segment for each flow range.

verify 880,898 16,946 228 183 898,254 36 30,723 929,013 62 5 67 86 13 99 - 166 929,179
Data Sources: tabs: MSA Cost, MSAlloc v2

TABLE LRMCC-7
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
ANNUALIZED SRM MARGINAL INVESTMENT BY CUSTOMER CLASS
2027 CAP

	Max Meter Flow Range	Meter Type	Res					NGV	GN-3	Total Core	GTNC			EG			Power Plant	Total Noncore	System Total	
			G-R	G-M	G-S	G-T	Total				MPD	HPD	Total	< 3 MM	> 3 MM	Total				
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
	Cfh										(Dollars)									
1	Medium Pressure																			1
2	0-275	250	\$0	\$0	\$0	\$0	\$0	\$2,256	\$3,692,154	\$3,694,410	\$0	\$0	\$0	\$310	\$0	\$310	\$0	\$310	\$3,694,721	2
3	276 - 425	425	\$0	\$0	\$0	\$0	\$0	\$0	\$701,096	\$701,096	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$701,096	3
4	426-630	630	\$0	\$0	\$0	\$0	\$0	\$0	\$784,323	\$784,323	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$784,323	4
5	631 - 800	8C	\$0	\$0	\$0	\$0	\$0	\$279	\$874,951	\$875,231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$875,231	5
6	801 - 1,100	11C	\$0	\$0	\$0	\$0	\$0	\$570	\$787,430	\$787,999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$787,999	6
7	1,101 - 1,500	15C	\$0	\$0	\$0	\$0	\$0	\$0	\$679,559	\$679,559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$679,559	7
8	1,501 - 2,000	2M	\$0	\$0	\$0	\$0	\$0	\$0	\$864,620	\$864,620	\$0	\$0	\$0	\$24,209	\$0	\$24,209	\$0	\$24,209	\$888,828	8
9	2,001 - 3,000	3M	\$0	\$0	\$0	\$0	\$0	\$925	\$1,117,750	\$1,118,675	\$0	\$0	\$0	\$5,601	\$0	\$5,601	\$0	\$5,601	\$1,124,276	9
10	3,001 - 5,000	5M	\$0	\$0	\$0	\$0	\$0	\$2,182	\$805,450	\$807,632	\$1,174	\$0	\$1,174	\$11,011	\$0	\$11,011	\$0	\$12,185	\$819,817	10
11	5,001 - 7,000	7M	\$0	\$0	\$0	\$0	\$0	\$3,734	\$354,436	\$358,170	\$8,439	\$0	\$8,439	\$7,914	\$0	\$7,914	\$0	\$16,354	\$374,524	11
12																				12
13	High Pressure																			13
14	0 - 940	400	\$0	\$0	\$0	\$0	\$0	\$0	\$506	\$506	\$0	\$0	\$0	\$523	\$0	\$523	\$0	\$523	\$1,030	14
15	941 - 1,050	8C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	15
16	1,051 - 1,500	630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	16
17	1,501 - 2,700	2M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	17
18	2,701 - 4,000	3M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,137	\$1,137	\$0	\$1,137	\$1,137	18
19	4,001 - 6,600	5M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,296	\$0	\$1,296	\$0	\$0	\$0	\$0	\$1,296	\$1,296	19
20	6,601 - 9,200	7M	\$0	\$0	\$0	\$0	\$0	\$840	\$1,231	\$2,071	\$1,356	\$0	\$1,356	\$0	\$5,460	\$5,460	\$0	\$6,817	\$8,887	20
21	9,201 - 14,500	11M	\$0	\$0	\$0	\$0	\$0	\$0	\$478,675	\$478,675	\$13,728	\$1,518	\$15,246	\$5,517	\$0	\$5,517	\$0	\$20,764	\$499,439	21
22	14,501 - 21,400	16M	\$0	\$0	\$0	\$0	\$0	\$13,449	\$263,294	\$276,742	\$29,610	\$0	\$29,610	\$1,851	\$0	\$1,851	\$0	\$31,461	\$308,203	22
23	21,401 - 24,000	11M-HP	\$0	\$0	\$0	\$0	\$0	\$5,622	\$30,198	\$35,819	\$12,102	\$0	\$12,102	\$0	\$3,045	\$3,045	\$0	\$15,147	\$50,966	23
24	24,001 - 46,000	16M-HP	\$0	\$0	\$0	\$0	\$0	\$9,670	\$147,337	\$157,007	\$21,859	\$4,835	\$26,694	\$8,785	\$3,143	\$11,928	\$0	\$38,622	\$195,629	24
25	46,001 - 79,000	23M-HP	\$0	\$0	\$0	\$0	\$0	\$3,365	\$44,362	\$47,727	\$16,297	\$4,206	\$20,503	\$15,283	\$16,402	\$31,685	\$0	\$52,188	\$99,915	25
26	79,001 - 377,000	8" Turbine	\$0	\$0	\$0	\$0	\$0	\$0	\$16,551	\$16,551	\$18,241	\$7,061	\$25,302	\$0	\$0	\$0	\$0	\$25,302	\$41,853	26
27	377,001 - 600,000	Turbine	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	27
28	600,001 - 4,250,000	Turbine	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	28
29	> 4,250,000	Turbine	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	29
30	Total		\$0	\$0	\$0	\$0	\$0	\$42,890	\$11,643,924	\$11,686,814	\$124,103	\$17,620	\$141,723	\$81,005	\$29,188	\$110,193	\$0	\$251,916	\$11,938,730	30
31	Forecast Customers		880,898	16,946	228	183	898,254	36	30,723	929,013	62	5	67	86	13	99	-	166	929,179	31
32																				32
33	Average SRM Cost		\$0	\$0	\$0	\$0	\$0	\$1,191	\$379	\$13	\$2,002	\$3,524	\$2,115	\$942	\$2,245	\$1,113	\$0	\$1,518	\$13	33

Notes: 0.0% 0.0% 0.0% 0.0% 0.0% 0.4% 97.5% 97.9% 1.0% 0.1% 1.2% 0.7% 0.2% 0.9% 0.0% 2.1% 100.0%

1. Rows (2) - (29) = SRM Annualized Marginal Investment x Number of MSA's per Customer Segment for each particular flow range.

2. Row (33) = Row (30) + Row (31).

Data Sources: tabs: MSA Fcst, MSA Rental, Factors

D 83 3
\$78,179.20 \$6,735.60
0.7% 0.1%
T 3 10

TABLE LRMCC-8
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT

ALLOCATION OF CUSTOMER-RELATED DISTRIBUTION O&M EXPENSES BY CUSTOMER CLASS
2027 CAP

		Marginal			Res			Total				GTNC			EG			Total	System
Distribution O&M Account		O&M	G-R	G-M	G-S	G-T	Total	NGV	GN-3	Core	MPD	HPD	Total	< 3 MM	> 3 MM	Total	Noncore	Total	
	A	B	C					D	E	F	G	H	I	J	K	L	N	O	
1																			
2	Allocator - Total of other Distribution O&M Operating	53%	87%	2%	0%	0%	90%	0%	8%	53%	0%	0%	0%	0%	0%	0%	0%	98%	
3	Allocation (M\$)	\$4,703	\$4,113	\$99	\$3	\$5	\$4,220	\$1	\$360	\$2,497	\$3	\$0	\$4	\$2	\$1	\$3	\$6	\$4,588	
4	871 - Distribution Load Dispatching = Non-Marginal Designation																		
5																			
6	Allocator - Customers Wtd by Services costs	100%	94%	2%	0%	0%	96%	0%	4%	100%	0%	0%	0%	0%	0%	0%	0%	100%	
7	Allocation (M\$)	\$7,863	\$7,422	\$145	\$2	\$3	\$7,573	\$1	\$285	\$7,859	\$2	\$0	\$3	\$1	\$0	\$2	\$4	\$7,863	
8	875 - Meas & Reg Station Exp = 100% Demand-Related																		
9																			
10	Allocator - Customers Wtd by Meters & Regs costs	100%	82%	3%	0%	0%	86%	0%	14%	100%	0%	0%	0%	0%	0%	0%	0%	100%	
11	Allocation (M\$)	\$7,002	\$5,765	\$205	\$9	\$20	\$5,998	\$5	\$965	\$6,968	\$16	\$3	\$19	\$11	\$4	\$15	\$34	\$7,002	
12																			
13	Allocator - Customer Service Expense	0%	86%	2%	0%	0%	88%	0%	7%	0%	0%	0%	0%	0%	0%	0%	0%	95%	
14	Allocation (M\$)	\$13,065	\$11,238	\$236	\$5	\$8	\$11,486	\$2	\$888	\$0	\$0	\$0	\$0	\$1	\$0	\$1	\$0	\$12,377	
15																			
16	Allocator - Total of other Distribution O&M Operating	53%	87%	2%	0%	0%	90%	0%	8%	53%	0%	0%	0%	0%	0%	0%	0%	98%	
17	Allocation (M\$)	\$9,922	\$8,677	\$208	\$6	\$11	\$8,901	\$3	\$760	\$5,267	\$7	\$1	\$8	\$5	\$2	\$6	\$14	\$9,678	
18	881 - Rents = Non-Marginal Designation																		
19																			
20	Allocator - Total Other Distribution O&M Maintenance	100%	90%	2%	0%	0%	93%	0%	7%	100%	0%	0%	0%	0%	0%	0%	0%	100%	
21	Allocation (M\$)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22																			
23	Allocator - Customers Wtd by Services costs	100%	94%	2%	0%	0%	96%	0%	4%	100%	0%	0%	0%	0%	0%	0%	0%	100%	
24	Allocation (M\$)	\$260	\$246	\$5	\$0	\$0	\$251	\$0	\$9	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$260	
25	888 - Maint. Of Compressor Station Eq = 100% Demand-Related																		
26	889 - Maint. of Meas. & Reg Station Eq = 100% Demand-Related																		
27																			
28	Allocator - Customers Wtd by Services costs	100%	94%	2%	0%	0%	96%	0%	4%	100%	0%	0%	0%	0%	0%	0%	0%	100%	
29	Allocation (M\$)	\$5,944	\$5,610	\$110	\$2	\$3	\$5,724	\$1	\$216	\$5,940	\$2	\$0	\$2	\$1	\$0	\$1	\$3	\$5,944	
30																			
31	Allocator - Customers Wtd by Meters & Regs costs	100%	82%	3%	0%	0%	86%	0%	14%	100%	0%	0%	0%	0%	0%	0%	0%	100%	
32	Allocation (M\$)	\$3,062	\$2,521	\$90	\$4	\$9	\$2,623	\$2	\$422	\$3,047	\$7	\$1	\$8	\$5	\$2	\$7	\$15	\$3,062	
33	894 - Maint. of Other Eq = Non-Marginal Designation																		
34	Total 870 - 894 O&M Allocation (M\$)	\$51,822	\$45,591	\$1,097	\$29	\$58	\$46,776	\$15	\$3,904	\$31,839	\$37	\$6	\$42	\$26	\$9	\$35	\$77	\$50,774	
35	Allocation %	100%	88%	2%	0%	0%	90%	0%	8%	61%	0%	0%	0%	0%	0%	0%	0%	98%	

Notes:

- Col. (B) from Customer-Related expense section of Workpapers Table "LF-3". (tab Loader Input)
- Allocation Factors for FERC Accounts 870 - 894 from Workpapers Table "LRMCC-9" (tab 870-894 Fctrs)

Data Sources: tab: Loader Input, 870-894 Fctrs

TABLE LRMCC-9
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
Allocation Factors for Distribution O&M Expenses
2027 CAP

Allocation Method		G-R	G-M	Res G-S	G-T	Total	NGV	GN-3	Total Core	GTNC			EG			Total Noncore	System Total	
A		B	C	D	E	F	G	H	I	MPD	HPD	Total	< 3 MM	> 3 MM	Total	P	Q	
1	874, 887, 892 - Services																	1
2	Allocator - Customers Wtd by Services costs (M\$)	\$2,956,941	\$57,842	\$931	\$1,331	\$3,017,044	\$328	\$113,672	\$3,131,045	\$892	\$114	\$1,006	\$543	\$194	\$738	\$1,743	\$3,132,788	2
3	Alloc %	94%	2%	0%	0%	96%	0%	4%	100%	0%	0%	0%	0%	0%	0%	0%	100%	3
4																		4
5	878, 893 - Meters & House Regulators O&M Expense																	5
6	Allocator - Customers Wtd by Meters & Regs costs (M\$)	\$284,275	\$10,115	\$426	\$968	\$295,784	\$257	\$47,569	\$343,609	\$794	\$125	\$919	\$552	\$201	\$753	\$1,672	\$345,281	6
7	Alloc %	82%	3%	0%	0%	86%	0%	14%	100%	0%	0%	0%	0%	0%	0%	0%	100%	7
8																		8
9	879 - Customer Installations (M\$)																	9
10	Allocator - Customer Service	\$9,991	\$209	\$4	\$7	\$10,211	\$2	\$789	\$11,003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,615	10
11	Alloc %	86.0%	1.8%	0.0%	0.1%	87.9%	0.0%	6.8%		0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	95%	11

Data Sources: tab: M&HR Alloc

TABLE LRMCC-10
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
ALLOCATION OF CUSTOMER O&M EXPENSES BY CUSTOMER CLASS
2027 CAP

O&M Operational Activity		Total O&M	Res	NGV	GN-3	Total Core	GTNC			EG			IPP	Total Noncore	System Total	
							MPD	HPD	Total	< 3 MM	> 3 MM	Total				
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
1	FIELD SERVICES Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1
2	CUSTOMER CONTACT Total	\$9,845	\$9,358	\$0	\$486	\$9,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,845	2
3	METER READING Total	\$120,838	\$116,771	\$5	\$4,041	\$120,816	\$8	\$1	\$9	\$12	\$1	\$13	\$0	\$22	\$120,838	3
4	BILLING SERVICES Total	\$397,794	\$368,775	\$15	\$12,760	\$381,551	\$5,544	\$973	\$6,517	\$8,851	\$875	\$9,726	\$0	\$16,243	\$397,794	4
5	CREDIT & COLLECTIONS Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	5
6	BUSINESS ANALYSIS Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	6
7	CUSTOMER RESEARCH & COMMUNICATION Total	\$157,128	\$151,839	\$6	\$5,254	\$157,099	\$10	\$2	\$11	\$16	\$2	\$17	\$0	\$29	\$157,128	7
8	CUSTOMER SERVICE TECHNOLOGY & SUPPORT Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	8
9	C&I CUSTOMER SERVICE Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	9
10	CONSUMER PROGRAMS & SERVICES Total	\$192,630	\$186,148	\$8	\$6,441	\$192,596	\$12	\$2	\$14	\$19	\$2	\$20	\$0	\$34	\$192,630	10
11	FEDERAL ACCOUNTS MANAGEMENT Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	11
12	CUSTOMER SERVICES SUPPORT STAFF Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	12
13	COMMUNITY OUTREACH & INFO SERVICES Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	13
14	OTHER Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	14
15	SVP COST CENTERS Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	15
16																16
17	Total	\$878,235	\$832,891	\$33	\$28,982	\$861,907	\$5,573	\$978	\$6,551	\$8,897	\$880	\$9,777	\$0	\$16,328	\$878,235	17
18	Allocation %	100%	95%	0%	3%	98%	1%	0%	1%	1%	0%	1%	0%	2%	100%	18

Note:
1. O&M Operational Activities cost assigned using allocation methods identified for each SDG&E department in the Customer Operations division.
Source: From file: SDGE 2020TCAP LRMC OM Loaders.xls Tab: LRMCC-O&M Summary

TABLE LRMCC-backup.1
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
O&M ALLOCATION FACTOR: Number of Customers Weighted by Service Line Cost
2027 CAP

	Max Meter Flow Range	Meter Type	Services Plant Investment	Res					NGV	GN-3	Total Core	GTNC			EG			Total Noncore	System Total	
				G-R	G-M	G-S	G-T	Total				MPD	HPD	Total	< 3 MM	> 3 MM	Total			
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
	CfH			(Thousand Dollars)																
1	Medium Pressure																		1	
2	0-275	250	\$3	\$2,803,245	\$45,102	\$296	\$17	\$2,848,660	\$30	\$48,348	\$2,897,037	\$0	\$0	\$0	\$4	\$0	\$4	\$4	\$2,897,041	2
3	276 - 425	425	\$3	\$72,109	\$3,652	\$101	\$7	\$75,869	\$0	\$8,147	\$84,016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$84,016	3
4	426-630	630	\$3	\$38,719	\$2,120	\$21	\$24	\$40,865	\$0	\$8,257	\$49,142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,142	4
5	631 - 800	8C	\$3	\$26,875	\$1,901	\$63	\$14	\$28,853	\$3	\$8,407	\$37,262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,262	5
6	801 - 1,100	11C	\$3	\$10,906	\$1,629	\$101	\$14	\$12,650	\$5	\$7,423	\$20,078	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,078	6
7	1,101 - 1,500	15C	\$3	\$3,453	\$718	\$17	\$14	\$4,203	\$0	\$4,929	\$9,132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,132	7
8	1,501 - 2,000	2M	\$3	\$1,039	\$307	\$21	\$7	\$1,374	\$0	\$4,937	\$6,311	\$0	\$0	\$0	\$138	\$0	\$138	\$138	\$6,449	8
9	2,001 - 3,000	3M	\$3	\$331	\$879	\$59	\$105	\$1,374	\$5	\$6,491	\$7,870	\$0	\$0	\$0	\$33	\$0	\$33	\$33	\$7,903	9
10	3,001 - 5,000	5M	\$7	\$125	\$609	\$51	\$381	\$1,166	\$17	\$6,255	\$7,438	\$9	\$0	\$9	\$86	\$0	\$86	\$86	\$7,533	10
11	5,001 - 7,000	7M	\$7	\$59	\$198	\$37	\$161	\$455	\$28	\$2,681	\$3,164	\$64	\$0	\$64	\$60	\$0	\$60	\$124	\$3,287	11
12	High Pressure																		12	
13	0 - 940	400	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$4	\$0	\$0	\$0	\$4	\$0	\$4	\$4	\$8	13
14	941 - 1,050	8C	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	14
15	1,051 - 1,500	630	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	15
16	1,501 - 2,700	2M	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	16
17	2,701 - 4,000	3M	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	17
18	4,001 - 6,600	5M	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9	\$0	\$9	\$0	\$0	\$0	\$0	\$9	18
19	6,601 - 9,200	7M	\$7	\$0	\$0	\$0	\$0	\$0	\$6	\$8	\$14	\$9	\$0	\$9	\$0	\$37	\$37	\$46	\$60	19
20	9,201 - 14,500	11M	\$13	\$27	\$360	\$107	\$413	\$905	\$0	\$4,040	\$4,945	\$116	\$13	\$129	\$47	\$0	\$47	\$175	\$5,121	20
21	14,501 - 21,400	16M	\$13	\$53	\$320	\$40	\$173	\$586	\$113	\$2,208	\$2,906	\$248	\$0	\$248	\$16	\$0	\$16	\$264	\$3,170	21
22	21,401 - 24,000	11M-HP	\$16	\$0	\$48	\$16	\$0	\$65	\$37	\$200	\$302	\$80	\$0	\$80	\$0	\$20	\$20	\$100	\$403	22
23	24,001 - 46,000	16M-HP	\$16	\$0	\$0	\$0	\$0	\$0	\$62	\$947	\$1,009	\$140	\$31	\$172	\$56	\$20	\$77	\$248	\$1,257	23
24	46,001 - 79,000	23M-HP	\$28	\$0	\$0	\$0	\$0	\$0	\$22	\$292	\$314	\$107	\$28	\$135	\$101	\$108	\$209	\$344	\$658	24
25	79,001 - 377,000	8" Turbine	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$99	\$99	\$109	\$42	\$151	\$0	\$0	\$0	\$151	\$249	25
26	377,001 - 600,000	Turbine	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	26
27	600,001 - 4,250,000	Turbine																		27
28	> 4,250,000	Turbine																		28
29																				29
30																				30
31	Total	N/A		\$2,956,941	\$57,842	\$931	\$1,331	\$3,017,044	\$328	\$113,672	\$3,131,045	\$892	\$114	\$1,006	\$543	\$194	\$738	\$1,743	\$3,132,788	31

Note:
1. Rows (2) - (31) = Gross Service Line Capital Investment Cost (Table LRMCC-3) x Number of Services per Customer Segment for each particular flow range (Table LRMCC-6).

Data Sources: tabs: MSA Cost, MSA Fcst MSA Rental

TABLE LRMCC-backup.2
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
O&M ALLOCATION FACTOR: Number of Customers Weighted by MSA Cost
2027 CAP

	Max Meter Flow Range	Meter Type	MSA Capital Investment	Res					NGV	GN-3	Total Core	GTNC			EG			Total Noncore	System Total		
				G-R	G-M	G-S	G-T	Total				MPD	HPD	Total	< 3 MM	> 3 MM	Total				
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S		
	Cfh								(Thousand Dollars)												
1	Medium Pressure																			1	
2	0-275	250	\$0	\$234,654	\$3,775	\$25	\$1	\$238,456	\$2	\$4,047	\$242,505	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$242,505	2	
3	276 - 425	425	\$1	\$15,054	\$762	\$21	\$1	\$15,839	\$0	\$1,701	\$17,540	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,540	3	
4	426-630	630	\$1	\$12,581	\$689	\$7	\$8	\$13,285	\$0	\$2,683	\$15,968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,968	4	
5	631 - 800	800	\$1	\$11,856	\$838	\$28	\$6	\$12,728	\$1	\$3,709	\$16,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,438	5	
6	801 - 1,100	1100	\$2	\$5,094	\$761	\$47	\$7	\$5,909	\$3	\$3,468	\$9,379	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,379	6	
7	1,101 - 1,500	1500	\$3	\$3,009	\$626	\$15	\$12	\$3,662	\$0	\$4,295	\$7,957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,957	7	
8	1,501 - 2,000	2000	\$5	\$1,401	\$414	\$28	\$9	\$1,853	\$0	\$6,657	\$8,510	\$0	\$0	\$0	\$186	\$0	\$186	\$186	\$8,697	8	
9	2,001 - 3,000	3000	\$4	\$434	\$1,152	\$78	\$137	\$1,801	\$7	\$8,505	\$10,313	\$0	\$0	\$0	\$0	\$43	\$0	\$43	\$43	\$10,356	9
10	3,001 - 5,000	5000	\$5	\$94	\$461	\$39	\$289	\$882	\$13	\$4,732	\$5,627	\$7	\$0	\$7	\$65	\$0	\$65	\$72	\$5,698	10	
11	5,001 - 7,000	7000	\$6	\$47	\$159	\$29	\$129	\$364	\$23	\$2,148	\$2,535	\$51	\$0	\$51	\$48	\$0	\$48	\$99	\$2,634	11	
12	High Pressure																			12	
13	0 - 940	400	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$3	\$0	\$0	\$0	\$3	\$0	\$3	\$3	\$6	13	
14	941 - 1,050	800	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	14	
15	1,051 - 1,500	630	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	15	
16	1,501 - 2,700	2000	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	16	
17	2,701 - 4,000	3000	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$6	\$6	17	
18	4,001 - 6,600	5000	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	18	
19	6,601 - 9,200	7000	\$7	\$0	\$0	\$0	\$0	\$0	\$6	\$8	\$14	\$9	\$0	\$9	\$0	\$37	\$37	\$47	\$61	19	
20	9,201 - 14,500	11000	\$8	\$17	\$225	\$67	\$258	\$566	\$0	\$2,526	\$3,092	\$72	\$8	\$80	\$29	\$0	\$29	\$110	\$3,202	20	
21	14,501 - 21,400	16000	\$8	\$34	\$203	\$25	\$110	\$372	\$72	\$1,403	\$1,846	\$158	\$0	\$158	\$10	\$0	\$10	\$168	\$2,014	21	
22	21,401 - 24,000	11M-HP	\$16	\$0	\$50	\$17	\$0	\$67	\$39	\$208	\$314	\$83	\$0	\$83	\$0	\$21	\$21	\$104	\$419	22	
23	24,001 - 46,000	16M-HP	\$17	\$0	\$0	\$0	\$0	\$0	\$69	\$1,044	\$1,112	\$155	\$34	\$189	\$62	\$22	\$85	\$274	\$1,386	23	
24	46,001 - 79,000	23M-HP	\$29	\$0	\$0	\$0	\$0	\$0	\$23	\$308	\$331	\$113	\$29	\$142	\$106	\$114	\$220	\$362	\$693	24	
25	79,001 - 377,000	8" Turbine	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$124	\$124	\$137	\$53	\$190	\$0	\$0	\$0	\$190	\$315	25	
26	377,001 - 600,000	Turbine	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	26	
27	600,001 - 4,250,000	Turbine	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	27	
28	> 4,250,000	Turbine	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	28	
29	Total																			29	
30			N/A	\$284,275	\$10,115	\$426	\$968	\$295,784	\$257	\$47,569	\$343,609	\$794	\$125	\$919	\$552	\$201	\$753	\$1,672	\$345,281	30	
31	Total																			31	

Note:
1. Rows (2) - (31) = Gross MSA Capital Investment Cost (Table LRMCC-1) x Number of MSA's per Customer Segment for each particular flow range (Table LRMCC-6).

Data Sources: tabs: MSA Cost, MSA Fcst

**TABLE LRMCC-nco.1
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT**

**WEIGHTED MSA PVRR FACTOR
2027 CAP**

	Max Meter Flow Range	Meter, Regulator, & Fitting Costs	Meter & Regulator PVRR Factor	Installation Costs	Installation Costs PVRR Factor	Weighted Average PVRR Factor	
	A	B	C	D	E	F	
	Cfh	(Dollars)	(Percent)	(Dollars)	(Percent)	(Percent)	
1	<i>Medium Pressure</i>						1
2	0-275	\$201.92	132.96%	\$79.05	124.86%	130.68%	2
3	276 - 425	\$552.79	132.96%	\$147.95	124.86%	131.25%	3
4	426-630	\$942.70	132.96%	\$147.95	124.86%	131.86%	4
5	631 - 800	\$1,184.83	132.96%	\$295.89	124.86%	131.34%	5
6	801 - 1,100	\$1,272.08	132.96%	\$295.89	124.86%	131.43%	6
7	1,101 - 1,500	\$1,959.59	132.96%	\$965.32	124.86%	130.29%	7
8	1,501 - 2,000	\$3,004.61	132.96%	\$1,521.50	124.86%	130.24%	8
9	2,001 - 3,000	\$2,876.82	132.96%	\$1,521.50	124.86%	130.16%	9
10	3,001 - 5,000	\$3,818.62	132.96%	\$1,521.50	124.86%	130.65%	10
11	5,001 - 7,000	\$4,135.22	132.96%	\$1,521.50	124.86%	130.78%	11
12							12
13	<i>High Pressure</i>						13
14	0 - 940	\$1,560.80	132.96%	\$965.32	124.86%	129.87%	14
15	941 - 1,050	\$3,326.33	132.96%	\$1,521.50	124.86%	130.42%	15
16	1,051 - 1,500	\$1,950.71	132.96%	\$965.32	124.86%	130.28%	16
17	1,501 - 2,700	\$3,498.37	132.96%	\$1,521.50	124.86%	130.51%	17
18	2,701 - 4,000	\$3,370.57	132.96%	\$1,521.50	124.86%	130.44%	18
19	4,001 - 6,600	\$4,823.01	132.96%	\$1,736.02	124.86%	130.82%	19
20	6,601 - 9,200	\$5,428.28	132.96%	\$1,736.02	124.86%	131.00%	20
21	9,201 - 14,500	\$5,971.25	132.96%	\$2,040.68	124.86%	130.90%	21
22	14,501 - 21,400	\$6,100.56	132.96%	\$2,040.68	124.86%	130.93%	22
23	21,401 - 24,000	\$11,792.33	132.96%	\$4,360.50	124.86%	130.77%	23
24	24,001 - 46,000	\$12,722.16	132.96%	\$4,406.99	124.86%	130.88%	24
25	46,001 - 79,000	\$21,019.90	132.96%	\$8,145.67	124.86%	130.70%	25
26	79,001 - 377,000	\$41,020.86	132.96%	\$12,055.79	124.86%	131.12%	26
27	377,001 - 600,000					131.12%	27
28	600,001 - 4,250,000					131.12%	28
29	> 4,250,000					131.12%	29

Notes:

1. Col. (F) = [Col. (B) x Col. (C)] + [Col. (D) x Col. (E)] ÷ [Col. (B) + Col. (D)]
2. Rows (27) - (29): Weighted Average PVRR Factor meter & installation weights from Row (26).

**TABLE LRMCC-nco.2
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT**

**NCO ANNUAL SERVICE, REGULATOR & METER (SRM) NEW HOOKUP INVESTMENT
2027 CAP**

		Meter & Regulator				Pipe & Installation						Forecast
Max Meter Flow Range		Meter Type	M&R Cost	PVRR Factor	NCO Hookup Investment	Service Type	Service Cost	Residential Cost Line X	PVRR Factor	NCO Hookup Investment	NCO Residential Cost Line X	Forecast New Hookups
	A	B	C	D	E	F	G		H	I		J
	Cfh		(Dollars)	(Percent)	(Dollars)		(Dollars)		(Percent)	(Dollars)		
1	Medium Pressure											
2	0-275	250	\$281	130.68%	\$367	Poly-0.5"	\$3,357	\$0	125.51%	\$4,213	\$0	3,154
3	276 - 425	425	\$701	131.25%	\$920	Poly-0.5"	\$3,357	\$0	125.51%	\$4,213	\$0	84
4	426-630	630	\$1,091	131.86%	\$1,438	Poly-1"	\$3,357	\$0	125.51%	\$4,213	\$0	45
5	631 - 800	8C	\$1,481	131.34%	\$1,945	Poly-1"	\$3,357	\$0	125.51%	\$4,213	\$0	32
6	801 - 1,100	11C	\$1,568	131.43%	\$2,061	Poly-1"	\$3,357	\$0	125.51%	\$4,213	\$0	14
7	1,101 - 1,500	15C	\$2,925	130.29%	\$3,811	Poly-1"	\$3,357	\$0	125.51%	\$4,213	\$0	5
8	1,501 - 2,000	2M	\$4,526	130.24%	\$5,895	Poly-1"	\$3,357	\$0	125.51%	\$4,213	\$0	2
9	2,001 - 3,000	3M	\$4,398	130.16%	\$5,725	Poly-1"	\$3,357	\$0	125.51%	\$4,213	\$0	2
10	3,001 - 5,000	5M	\$5,340	130.65%	\$6,977	Poly-2"	\$7,059	\$0	125.51%	\$8,860	\$0	1
11	5,001 - 7,000	7M	\$5,657	130.78%	\$7,398	Poly-2"	\$7,059	\$0	125.51%	\$8,860	\$0	0
12												
13	High Pressure											
14	0 - 940	400	\$2,526	129.87%	\$3,281	Poly-1"	\$3,357	\$0	125.51%	\$4,213	\$0	0
15	941 - 1,050	8C	\$4,848	130.42%	\$6,322	Poly-1"	\$3,357	\$0	125.51%	\$4,213	\$0	-
16	1,051 - 1,500	630	\$2,916	130.28%	\$3,799	Poly-1"	\$3,357	\$0	125.51%	\$4,213	\$0	-
17	1,501 - 2,700	2M	\$5,020	130.51%	\$6,551	Poly-1"	\$3,357	\$0	125.51%	\$4,213	\$0	-
18	2,701 - 4,000	3M	\$4,892	130.44%	\$6,381	Poly-2"	\$7,059	\$0	125.51%	\$8,860	\$0	-
19	4,001 - 6,600	5M	\$6,559	130.82%	\$8,580	Poly-2"	\$7,059	\$0	125.51%	\$8,860	\$0	-
20	6,601 - 9,200	7M	\$7,164	131.00%	\$9,385	Poly-2"	\$7,059	\$0	125.51%	\$8,860	\$0	0
21	9,201 - 14,500	11M	\$8,012	130.90%	\$10,487	Poly-3"	\$12,815	\$0	125.51%	\$16,083	\$0	0
22	14,501 - 21,400	16M	\$8,141	130.93%	\$10,659	Poly-3"	\$12,815	\$0	125.51%	\$16,083	\$0	0
23	21,401 - 24,000	11M-HP	\$16,153	130.77%	\$21,124	Poly-4"	\$15,533	\$0	125.51%	\$19,495	\$0	0
24	24,001 - 46,000	16M-HP	\$17,129	130.88%	\$22,418	Poly-4"	\$15,533	\$0	125.51%	\$19,495	\$0	0
25	46,001 - 79,000	23M-HP	\$29,166	130.70%	\$38,119	Steel-4"	\$27,696	\$0	125.51%	\$34,760	\$0	0
26	79,001 - 377,000	8" Turbine	\$53,077	131.12%	\$69,595	Steel-6"	\$42,055	\$0	125.51%	\$52,782	\$0	0
27	377,001 - 600,000	Turbine	\$0	131.12%	\$0	Steel-8"	\$0	\$0	125.51%	\$0	\$0	-
28	600,001 - 4,250,000	Turbine	\$0	131.12%	\$0	Steel-16"	\$0	\$0	125.51%			-
29	> 4,250,000	Turbine	\$0	131.12%	\$0	Steel-24"	\$0	\$0	125.51%			-

- Notes:
1. Col. (E) = Col. (C) x Col. (D).
 2. Col. (I) = Col. (G) x Col. (H).
 3. Col. (K) = [Col. (E) + Col. (I)] x Col. (J).

**TABLE LRMCC-nc0.3
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT**

**WEIGHTED MSA BOOK LIFE
2027 CAP**

	Max Meter Flow Range	Meter, Regulator, & Fitting Costs	Meter & Regulator Book Life	Installation Costs	Installation Costs Book Life	Weighted Average PVRR Factor	
	A	B	C	D	E	F	
	Cfh	(Dollars)	(Years)	(Dollars)	(Years)	(Percent)	
1	<i>Medium Pressure</i>						1
2	0-275	\$201.92	41.0	\$79.05	35.0	39.3	2
3	276 - 425	\$552.79	41.0	\$147.95	35.0	39.7	3
4	426-630	\$942.70	41.0	\$147.95	35.0	40.2	4
5	631 - 800	\$1,184.83	41.0	\$295.89	35.0	39.8	5
6	801 - 1,100	\$1,272.08	41.0	\$295.89	35.0	39.9	6
7	1,101 - 1,500	\$1,959.59	41.0	\$965.32	35.0	39.0	7
8	1,501 - 2,000	\$3,004.61	41.0	\$1,521.50	35.0	39.0	8
9	2,001 - 3,000	\$2,876.82	41.0	\$1,521.50	35.0	38.9	9
10	3,001 - 5,000	\$3,818.62	41.0	\$1,521.50	35.0	39.3	10
11	5,001 - 7,000	\$4,135.22	41.0	\$1,521.50	35.0	39.4	11
12							12
13	<i>High Pressure</i>						13
14	0 - 940	\$1,560.80	41.0	\$965.32	35.0	38.7	14
15	941 - 1,050	\$3,326.33	41.0	\$1,521.50	35.0	39.1	15
16	1,051 - 1,500	\$1,950.71	41.0	\$965.32	35.0	39.0	16
17	1,501 - 2,700	\$3,498.37	41.0	\$1,521.50	35.0	39.2	17
18	2,701 - 4,000	\$3,370.57	41.0	\$1,521.50	35.0	39.1	18
19	4,001 - 6,600	\$4,823.01	41.0	\$1,736.02	35.0	39.4	19
20	6,601 - 9,200	\$5,428.28	41.0	\$1,736.02	35.0	39.5	20
21	9,201 - 14,500	\$5,971.25	41.0	\$2,040.68	35.0	39.5	21
22	14,501 - 21,400	\$6,100.56	41.0	\$2,040.68	35.0	39.5	22
23	21,401 - 24,000	\$11,792.33	41.0	\$4,360.50	35.0	39.4	23
24	24,001 - 46,000	\$12,722.16	41.0	\$4,406.99	35.0	39.5	24
25	46,001 - 79,000	\$21,019.90	41.0	\$8,145.67	35.0	39.3	25
26	79,001 - 377,000	\$41,020.86	41.0	\$12,055.79	35.0	39.6	26
27	377,001 - 600,000					39.6	27
28	600,001 - 4,250,000					39.6	28
29	> 4,250,000					39.6	29

Notes:

1. Col. (F) = [Col. (B) x Col. (C)] + [Col. (D) x Col. (E)] ÷ [Col. (B) + Col. (D)]
2. Rows (27) - (29): Weighted Average Book Life meter & installation weights from Row (26).

Data Sources: MSA Cost tab and Finance Group for Book Life

**TABLE LRMCC-nc0.4
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT**

**NCO ANNUAL SERVICE, REGULATOR & METER (SRM) REPLACEMENT COST
2024 CAP**

	Max Meter Flow Range	Meter & Regulator Replacement					Replacement Pipe & Installation					Number of Existing Customers	Total SRM Annual Cost Replacement	
		Meter Type	M&R Cost	PVRR Factor	Replacement Investment	Replacement Rate	Service Type	Service Cost	PVRR Factor	Replacement Investment	Replacement Rate			
	A	B	C	D	E	F	G	H	I	J	K	L	M	
	Cfh		(Dollars)	(Percent)	(Dollars)	(Percent)		(Dollars)	(Percent)	(Dollars)	(Percent)		(Dollars)	
1	Medium Pressure													1
2	0-275	250	\$202	124.86%	\$252	2.5%	Poly-0.5"	\$10,304	125.51%	\$12,933	1.5%	851,633	\$174,905,600	2
3	276 - 425	400	\$553	124.86%	\$690	2.5%	Poly-0.5"	\$10,304	125.51%	\$12,933	1.5%	24,721	\$5,348,037	3
4	426-630	630	\$943	124.86%	\$1,177	2.5%	Poly-1"	\$12,711	125.51%	\$15,954	1.5%	14,472	\$3,975,848	4
5	631 - 800	8C	\$1,185	124.86%	\$1,479	2.5%	Poly-1"	\$12,711	125.51%	\$15,954	1.5%	10,981	\$3,103,246	5
6	801 - 1,100	11C	\$1,272	124.86%	\$1,588	2.5%	Poly-1"	\$12,711	125.51%	\$15,954	1.5%	5,927	\$1,690,767	6
7	1,101 - 1,500	15C	\$1,960	124.86%	\$2,447	2.6%	Poly-1"	\$12,711	125.51%	\$15,954	1.5%	2,701	\$832,251	7
8	1,501 - 2,000	2M	\$3,005	124.86%	\$3,752	2.6%	Poly-1"	\$12,711	125.51%	\$15,954	1.5%	1,906	\$651,190	8
9	2,001 - 3,000	3M	\$2,877	124.86%	\$3,592	2.6%	Poly-1"	\$12,711	125.51%	\$15,954	1.5%	2,343	\$791,453	9
10	3,001 - 5,000	5M	\$3,819	124.86%	\$4,768	2.5%	Poly-2"	\$32,214	125.51%	\$40,431	1.5%	1,061	\$788,473	10
11	5,001 - 7,000	7M	\$4,135	124.86%	\$5,163	2.5%	Poly-2"	\$32,214	125.51%	\$40,431	1.5%	461	\$346,835	11
12														12
13	High Pressure													13
14	0 - 940	400	\$1,561	124.86%	\$1,949	2.6%	Poly-1"	\$12,711	125.51%	\$15,954	1.5%	2	\$723	14
15	941 - 1,050	8C	\$3,326	124.86%	\$4,153	2.6%	Poly-1"	\$12,711	125.51%	\$15,954	1.5%	-	\$0	15
16	1,051 - 1,500	630	\$1,951	124.86%	\$2,436	2.6%	Poly-1"	\$12,711	125.51%	\$15,954	1.5%	-	\$0	16
17	1,501 - 2,700	2M	\$3,498	124.86%	\$4,368	2.6%	Poly-1"	\$12,711	125.51%	\$15,954	1.5%	-	\$0	17
18	2,701 - 4,000	3M	\$3,371	124.86%	\$4,209	2.6%	Poly-2"	\$32,214	125.51%	\$40,431	1.5%	1	\$655	18
19	4,001 - 6,600	5M	\$4,823	124.86%	\$6,022	2.5%	Poly-2"	\$32,214	125.51%	\$40,431	1.5%	1	\$917	19
20	6,601 - 9,200	7M	\$5,428	124.86%	\$6,778	2.5%	Poly-2"	\$32,214	125.51%	\$40,431	1.5%	7	\$5,342	20
21	9,201 - 14,500	11M	\$5,971	124.86%	\$7,456	2.5%	Poly-3"	\$41,203	125.51%	\$51,712	1.5%	399	\$391,072	21
22	14,501 - 21,400	16M	\$6,101	124.86%	\$7,617	2.5%	Poly-3"	\$41,203	125.51%	\$51,712	1.5%	245	\$241,328	22
23	21,401 - 24,000	11M-HP	\$11,792	124.86%	\$14,724	2.5%	Poly-4"	\$32,950	125.51%	\$41,354	1.5%	25	\$25,115	23
24	24,001 - 46,000	16M-HP	\$12,722	124.86%	\$15,886	2.5%	Poly-4"	\$32,950	125.51%	\$41,354	1.5%	82	\$84,515	24
25	46,001 - 79,000	23M-HP	\$21,020	124.86%	\$26,246	2.5%	Steel-4"	\$52,031	125.51%	\$65,302	1.5%	23	\$38,926	25
26	79,001 - 377,000	8" Turbine	\$41,021	124.86%	\$51,221	2.5%	Steel-6"	\$64,522	125.51%	\$80,980	1.5%	7	\$16,898	26
27	377,001 - 600,000	Turbine	\$0	0.00%	\$0	2.5%	Steel-8"	\$0	125.51%	\$0	1.5%	-	\$0	27
28	600,001 - 4,250,000	Turbine	\$0	0.00%	\$0	2.5%	Steel-16"	--	125.51%	\$0	1.5%	-	\$0	28
29	> 4,250,000	Turbine	\$0	0.00%	\$0	2.5%	Steel-24"		125.51%	\$0	1.5%	-	\$0	29

Notes:

- Col. (E) = Col. (C) x Col. (D).
- Col. (J) = Col. (H) x Col. (I).
- For Rows (2) - (3): Col. (M) = [Col. (E) x Col. (L) x Col. (F) x [1 - Note 6]] + [Col. (J) x Col. (L) x Col. (K)]
- For Rows (4) - (28): Col. (M) = [Col. (E) x Col. (L) x Col. (F) x [1 - Note 7]] + [Col. (J) x Col. (L) x Col. (K)]
- Col. (L) Number of Existing Customers = 2016 Recorded Customers (Total at Inception of TCAP Period) x Proportion of Total @ Meter Flow.

0.00%

Percent of small MSA's (Flow = 0 - 375 Cfh) replaced with refurbished meter - provided by SDG&E Gas Engineering Dept.

1.66%

Percent of other MSA's (Flow > 375 Cfh) replaced with refurbished meter - provided by SDG&E Gas Engineering Dept.

Data Sources: tabs: MSA Cost, MSA PVRR, MSA NCOp1, MSA Life, Factors.
Data Sources: SDG&E Gas Engineering & Finance Group

TABLE LRMCC-nco.5
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
FORECAST NEW HOOKUPS FOR 2027-2029
2027 CAP

	Customer Class	Year-End		2027 Hookups	Year-End		2028 Hookups	Year-End		2029 Hookups	Average Annual New Hookups	
		2026	2027		2027	2028		2028	2029			
	A	B	C	D	E	F	G	E	F	G	H	
1	Residential	891,675	894,893	3,218	894,893	898,184	3,291	898,184	901,685	3,501	3,337	1
2	NGV	36	36	-	36	36	-	36	36	-	-	2
3	Core C&I - GN3	30,737	30,722	-	30,722	30,720	-	30,720	30,727	7	2	3
4	Noncore C&I - GTNC	67	67	-	67	67	-	67	67	-	-	4
5	EG - Cogen	99	99	-	99	99	-	99	99	-	-	5
6	Power Plants	-	-	-	-	-	-	-	-	-	-	6
7												7
8	Total Customers	922,614	925,817	3,218	925,817	929,106	3,291	929,106	932,614	3,508	3,339	8

Notes:

1. Col. (D) = Col. (C) - Col (B).
2. Col. (G) = Col. (F) - Col (E).
3. Col. (J) = Col. (I) - Col (H).
4. Col. (K) = Average Col. (D) & Col (G) & Col (J).

TABLE LRMCC-nco.6
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
FORECAST NEW HOOKUPS BY METER TYPE BY CUSTOMER CLASS
2027 CAP

	Max Meter Flow Range	Meter Type	Res	NGV	GN-3	Total Core	GTNC			EG			Total Noncore	System Total	
							MPD	HPD	Total	< 3 MM	> 3 MM	Total			
	A	B	C	D	E	F	G	H	I	J	K	L	N	O	
	Cfh														
1	<i>Medium Pressure</i>														1
2	0-275	250	3,152	-	1	3,154	-	-	-	-	-	-	-	3,154	2
3	276 - 425	425	84	-	0	84	-	-	-	-	-	-	-	84	3
4	426-630	630	45	-	0	45	-	-	-	-	-	-	-	45	4
5	631 - 800	8C	32	-	0	32	-	-	-	-	-	-	-	32	5
6	801 - 1,100	11C	14	-	0	14	-	-	-	-	-	-	-	14	6
7	1,101 - 1,500	15C	5	-	0	5	-	-	-	-	-	-	-	5	7
8	1,501 - 2,000	2M	2	-	0	2	-	-	-	-	-	-	-	2	8
9	2,001 - 3,000	3M	2	-	0	2	-	-	-	-	-	-	-	2	9
10	3,001 - 5,000	5M	1	-	0	1	-	-	-	-	-	-	-	1	10
11	5,001 - 7,000	7M	0	-	0	0	-	-	-	-	-	-	-	0	11
12															12
13	<i>High Pressure</i>														13
14	0 - 940	400	-	-	0	0	-	-	-	-	-	-	-	0	14
15	941 - 1,050	8C	-	-	-	-	-	-	-	-	-	-	-	-	15
16	1,051 - 1,500	630	-	-	-	-	-	-	-	-	-	-	-	-	16
17	1,501 - 2,700	2M	-	-	-	-	-	-	-	-	-	-	-	-	17
18	2,701 - 4,000	3M	-	-	-	-	-	-	-	-	-	-	-	-	18
19	4,001 - 6,600	5M	-	-	-	-	-	-	-	-	-	-	-	-	19
20	6,601 - 9,200	7M	-	-	0	0	-	-	-	-	-	-	-	0	20
21	9,201 - 14,500	11M	0	-	0	0	-	-	-	-	-	-	-	0	21
22	14,501 - 21,400	16M	0	-	0	0	-	-	-	-	-	-	-	0	22
23	21,401 - 24,000	11M-HP	0	-	0	0	-	-	-	-	-	-	-	0	23
24	24,001 - 46,000	16M-HP	-	-	0	0	-	-	-	-	-	-	-	0	24
25	46,001 - 79,000	23M-HP	-	-	0	0	-	-	-	-	-	-	-	0	25
26	79,001 - 377,000	8" Turbine	-	-	0	0	-	-	-	-	-	-	-	0	26
27	377,001 - 600,000	Turbine	-	-	-	-	-	-	-	-	-	-	-	-	27
28	600,001 - 4,250,000	Turbine	-	-	-	-	-	-	-	-	-	-	-	-	28
29	> 4,250,000	Turbine	-	-	-	-	-	-	-	-	-	-	-	-	29
30															30
31	Total Customers		3,337	-	2	3,339	-	-	-	-	-	-	-	3,339	31

Note:

1. New Hookups Forecast on Basis on Average Annual Net Customer Gain for 2017 - 2019 TCAP Period.

verify 3,337 - 2 3,339 - - - - - 3,339
Data Sources: Tabs: MSA Cost, MSAIloc v2

TABLE LRMCC-nco.7
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT

NCO ANNUALIZED SRM NEW HOOKUP & NO REPLACEMENT INVESTMENT BY CUSTOMER
CLASS 2027 CAP

	Max Meter Flow Range	Meter Type	Per Customer SRM Invstmt	Res Per Customer G-R SRM Line X	Res	Other Res	NGV	GN-3	Total Core	GTNC			EG		Total	Total Noncore
										MPD	HPD	Total	< 3 MM	> 3 MM		
	A	B	C		D		E	F	G	H	I	J	K	L	M	O
	Cfh		(Dollars)													
1	<i>Medium Pressure</i>															
2	0-275	250	\$17	\$1	\$1,120,410	\$226,410	\$147	\$241,027	\$1,587,994	\$0	\$0	\$0	\$20	\$0	\$0	\$0
3	276 - 425	425	\$17	\$3	\$66,420	\$19,325	\$0	\$41,877	\$127,623	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	426-630	630	\$18	\$4	\$51,479	\$11,314	\$0	\$43,137	\$105,930	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	631 - 800	8C	\$18	\$6	\$45,054	\$10,496	\$14	\$44,620	\$100,184	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	801 - 1,100	11C	\$15	\$5	\$15,857	\$7,719	\$24	\$32,858	\$56,457	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	1,101 - 1,500	15C	\$14	\$7	\$6,862	\$3,137	\$0	\$20,625	\$30,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	1,501 - 2,000	2M	\$9	\$5	\$1,551	\$857	\$0	\$12,630	\$15,037	\$0	\$0	\$0	\$354	\$0	\$0	\$0
8	2,001 - 3,000	3M	\$7	\$4	\$400	\$2,187	\$11	\$13,610	\$16,208	\$0	\$0	\$0	\$68	\$0	\$0	\$0
9	3,001 - 5,000	5M	\$10	\$4	\$79	\$1,491	\$24	\$8,955	\$10,549	\$13	\$0	\$13	\$122	\$0	\$0	\$13
10	5,001 - 7,000	7M	\$9	\$4	\$35	\$525	\$37	\$3,555	\$4,153	\$85	\$0	\$85	\$79	\$0	\$0	\$85
11																
12	<i>High Pressure</i>															
13	0 - 940	400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	941 - 1,050	8C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	1,051 - 1,500	630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	1,501 - 2,700	2M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	2,701 - 4,000	3M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	4,001 - 6,600	5M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	6,601 - 9,200	7M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$2	\$1
20	9,201 - 14,500	11M	\$19	\$8	\$16	\$1,306	\$0	\$6,004	\$7,325	\$172	\$19	\$191	\$69	\$0	\$0	\$191
21	14,501 - 21,400	16M	\$20	\$8	\$33	\$822	\$174	\$3,406	\$4,435	\$383	\$0	\$383	\$24	\$0	\$0	\$383
22	21,401 - 24,000	11M-HP	\$26	\$13	\$0	\$107	\$62	\$332	\$500	\$133	\$0	\$133	\$0	\$33	\$67	\$166
23	24,001 - 46,000	16M-HP	\$2	\$1	\$0	\$0	\$10	\$146	\$156	\$22	\$5	\$26	\$9	\$3	\$6	\$30
24	46,001 - 79,000	23M-HP	\$2	\$1	\$0	\$0	\$2	\$26	\$28	\$10	\$2	\$12	\$9	\$10	\$19	\$22
25	79,001 - 377,000	8" Turbine	\$4	\$2	\$0	\$0	\$0	\$9	\$9	\$9	\$4	\$13	\$0	\$0	\$0	\$13
26	377,001 - 600,000	Turbine	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	600,001 - 4,250,000	Turbine														
28	> 4,250,000	Turbine														
29	Total				\$1,308,195	\$285,695	\$506	\$472,817	\$2,067,213	\$827	\$30	\$857	\$755	\$47	\$94	\$904
30	Forecast Customers				880,898	17,356	36	30,723	929,013	62	5	67	86	13	99	166
31																
32	Average SRM Cost				\$1	\$16	\$14	\$15	\$2	\$13	\$6	\$13	\$9	\$4	\$1	\$5

Notes:

1. Row (29) = Total of NCO Annualized SRM New Hookup & Replacement Investment x Number of MSA's per Customer Segment.
2. Row (32) = Row (29) ÷ Row (30).

Data Sources: tabs: MSA Cost, MSA Fcst, MSA NCOp1

TABLE LRMCC-nc0.7
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
NCO ANNUALIZED SRM NEW HOOKUP & REPLACEMENT INVESTMENT BY CUSTOMER
CLASS 2027 CAP

	Max Meter Flow Range	Meter Type	Per Customer SRM Invstmt	Res SRM Invstmt	Res	Other Res	Res	NGV	GN-3	Total Core	GTNC			EG			Total	Total Noncore	System Total
											MPD	HPD	Total	< 3 MM	< 3 MM	> 3 MM			
	A	B	C		D		D	E	F	G	H	I	J	K	L	M	N	O	P
	Ch		(Dollars)																
1	Medium Pressure																		
2	0-275	250	\$219	\$204	\$170,363,147	\$2,968,317	\$173,331,463	\$1,931	\$3,159,955	\$176,493,349	\$0	\$0	\$0	\$266	\$266	\$0	\$266	\$0	\$176,493,349
3	276 - 425	425	\$231	\$217	\$4,656,537	\$258,643	\$4,915,181	\$0	\$369,479	\$5,475,660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,475,660
4	426-630	630	\$289	\$276	\$3,184,053	\$186,538	\$3,370,591	\$0	\$711,187	\$4,081,778	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,081,778
5	631 - 800	8C	\$297	\$285	\$2,283,269	\$175,181	\$2,458,450	\$238	\$744,742	\$3,203,431	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,203,431
6	801 - 1,100	11C	\$298	\$288	\$934,220	\$154,563	\$1,088,783	\$476	\$657,965	\$1,747,224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,747,224
7	1,101 - 1,500	15C	\$320	\$313	\$321,537	\$71,476	\$393,014	\$0	\$469,862	\$862,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$862,876
8	1,501 - 2,000	2M	\$347	\$344	\$106,488	\$34,662	\$141,150	\$0	\$511,119	\$652,270	\$0	\$0	\$0	\$14,311	\$14,311	\$0	\$14,311	\$0	\$652,270
9	2,001 - 3,000	3M	\$343	\$340	\$33,581	\$106,619	\$140,200	\$549	\$663,655	\$804,404	\$0	\$0	\$0	\$3,326	\$3,326	\$0	\$3,326	\$0	\$804,404
10	3,001 - 5,000	5M	\$749	\$743	\$113,131	\$110,516	\$123,647	\$1,798	\$663,673	\$789,117	\$968	\$0	\$968	\$9,073	\$9,073	\$0	\$9,073	\$968	\$790,085
11	5,001 - 7,000	7M	\$754	\$749	\$6,226	\$42,315	\$48,542	\$3,017	\$286,380	\$337,938	\$6,819	\$0	\$6,819	\$6,395	\$6,395	\$0	\$6,395	\$6,819	\$344,757
12	High Pressure																		
13	0 - 940	400	\$304	\$304	\$0	\$0	\$0	\$0	\$356	\$356	\$0	\$0	\$0	\$368	\$368	\$0	\$368	\$0	\$356
14	941 - 1,050	8C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	1,051 - 1,500	630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	1,501 - 2,700	2M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	2,701 - 4,000	3M	\$504	\$504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$655	\$655	\$655	\$655
18	4,001 - 6,600	5M	\$710	\$710	\$0	\$0	\$0	\$0	\$0	\$0	\$917	\$0	\$917	\$0	\$0	\$0	\$0	\$917	\$917
19	6,601 - 9,200	7M	\$631	\$631	\$0	\$0	\$0	\$505	\$740	\$1,245	\$816	\$0	\$816	\$0	\$0	\$3,283	\$3,283	\$4,099	\$5,344
20	9,201 - 14,500	11M	\$998	\$986	\$2,049	\$68,419	\$70,469	\$0	\$314,545	\$385,014	\$9,021	\$998	\$10,019	\$3,625	\$3,625	\$0	\$3,625	\$10,019	\$395,032
21	14,501 - 21,400	16M	\$995	\$983	\$4,087	\$41,365	\$45,452	\$8,758	\$171,470	\$225,680	\$19,283	\$0	\$19,283	\$1,206	\$1,206	\$0	\$1,206	\$19,283	\$244,964
22	21,401 - 24,000 11M-HP		\$995	\$983	\$0	\$4,135	\$4,135	\$2,388	\$12,826	\$19,349	\$5,140	\$0	\$5,140	\$0	\$0	\$1,293	\$1,293	\$6,434	\$25,782
23	24,001 - 46,000 16M-HP		\$1,047	\$1,046	\$0	\$0	\$0	\$4,187	\$63,798	\$67,986	\$9,465	\$2,094	\$11,559	\$3,804	\$3,804	\$1,361	\$5,165	\$12,920	\$80,905
24	46,001 - 79,000 23M-HP		\$1,641	\$1,640	\$0	\$0	\$0	\$1,313	\$17,309	\$18,622	\$6,359	\$1,641	\$8,000	\$5,963	\$5,963	\$6,400	\$12,363	\$14,400	\$33,021
25	79,001 - 377,000 Turbine		\$2,855	\$2,853	\$0	\$0	\$0	\$0	\$6,691	\$6,691	\$7,374	\$2,855	\$10,229	\$0	\$0	\$0	\$0	\$10,229	\$16,920
26	377,001 - 600,000 Turbine		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	600,001 - 4,250,000 Turbine																		
28	> 4,250,000 Turbine																		
29	Total						\$186,131,076	\$25,159	\$9,016,752	\$195,172,987	\$66,162	\$7,587	\$73,749	\$48,335	\$48,335	\$12,992	\$61,328	\$86,741	\$195,259,728
30	Forecast Customers						898,254	36	30,723	929,013	62	5	67	86	13	99	-	166	929,179
31																			
32	Average SRM Cost						\$207	\$699	\$293	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:
1. Row (29) = Total of NCO Annualized SRM New Hookup & Replacement Investment x Number of MSA's per Customer Segment.
2. Row (32) = Row (29) ÷ Row (30).

Data Sources: tabs: MSA Cost, MSA Fost, MSA NCOp1, MSA NCOp2

TABLE 1 CUSTOMER-RELATED LPMC - CAPITAL COSTS	
Customer Class	Rental-Method Customer Cost (2027 \$/customer)
Residential	\$0
Core Commercial/Industrial	\$379
Natural Gas Vehicle	\$1,191
Noncore Commercial/Industrial	\$2,115
Small Electric Generation	\$942
Large Electric Generation	\$2,245

TABLE 1 CUSTOMER-RELATED LPMC - CAPITAL COSTS NCO	
Customer Class	Rental-Method Customer Cost (2027 \$/customer)
Residential	\$1
Core Commercial/Industrial	\$15
Natural Gas Vehicle	\$14
Noncore Commercial/Industrial	\$13
Small Electric Generation	\$9
Large Electric Generation	\$4

TABLE 7 REAL ECONOMIC CARRYING CHARGE FACTORS	
Cost Type	RECC %
Meters and Regulators	7.69%
Meter/Regulator Installation	8.04%
Service Line Pipe	6.98%
Weighted-Average Distribution	6.98%
Materials and Supplies	9.85%

TABLE 3 CUSTOMER-RELATED LONG RUN MARGINAL COSTS (2027 \$/customer)						
Customer Class	Annualized Capital Cost	Expense-Related O&M				Total \$/Customer
		Direct	M&S	A&G	General Plant	
Residential	\$0	\$66	\$1	\$17	\$14	\$99
Core Commercial/Industrial	\$379	\$158	\$2	\$41	\$34	\$614
Natural Gas Vehicle	\$1,191	\$516	\$6	\$135	\$110	\$1,958
Noncore Commercial/Industrial	\$2,115	\$902	\$10	\$235	\$192	\$3,455
Small Electric Generation	\$942	\$475	\$5	\$124	\$101	\$1,647
Large Electric Generation	\$2,245	\$1,397	\$16	\$365	\$297	\$4,319

SDG&E Customer Costs
Testimony Tables

TABLE 2				
CUSTOMER-RELATED DIRECT MARGINAL O&M EXPENSES				
(2027 \$)				
Customer Class	FERC 870-894 \$000	FERC 901-910 \$000	Customers per Class	Direct O&M \$/Customer
Residential	\$57,770	\$1,029	886,131	\$66
Core Commercial/Industrial	\$4,822	\$36	30,662	\$158
Natural Gas Vehicle	\$19	\$0.0	36	\$516
Noncore Commercial/Industrial	\$52	\$8	67	\$902
Small Electric Generation	\$32	\$11	91	\$475
Large Electric Generation	\$11	\$1	9	\$1,397

TABLE 4			
DISTRIBUTION-RELATED DIRECT MARGINAL O&M EXPENSES			
(2027 \$)			
Distribution Function	FERC \$000	Load	\$/mcf
Medium-Pressure	\$30,376	413,415	\$73.48
High-Pressure	\$1,317	340,550	\$3.87

TABLE 10			
M&S LOADING FACTORS			
(2027 \$)			
Customer Class	Allocated M&S	Customers per Class	M&S Loader \$/Customer
Residential	\$661,455	886,131	\$0.75
Core Commercial/Industrial	\$54,650	30,662	\$1.78
Natural Gas Vehicle	\$209	36	\$5.81
Noncore Commercial/Industrial	\$680	67	\$10.15
Small Electric Generation	\$486	91	\$5.34
Large Electric Generation	\$141	9	\$15.71
Distribution Function	Allocated M&S	Peak-day Load (mcf)	M&S Loader \$/mcf
Medium-Pressure	\$892,142	413,415	\$2.16
High-Pressure	\$230,433	340,550	\$0.68

SDG&E 2027 CAP

Section 2 Distribution Cost Model for LRMC Studies

SDGE Gas 2027

SDG&E Cost Allocation LRM Distribution Cost Results

MARGINAL COST COMPONENTS \$000's		Source
Medium Pressure Distribution Costs \$/mmcf	\$526.37	Dist MC
High Pressure Distribution Costs \$/mmcf	\$98.93	Dist MC

File = SDGE 2027TCAP LRM Distribution Costs

TABLE LRMD-1
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
LRMC O&M Loaders
SDGE Gas 2027

	Input	Source (1)
O&M w/o A&G HPD	\$1,174	LF-O&M Tab
O&M w/o A&G MPD	\$27,053	LF-O&M Tab
Marginal Percent of O&M HPD	90.87%	Dist O&M MC
Marginal Percent of O&M MPD	90.91%	Dist O&M MC
Marginal A&G/Payroll Taxes Loading Factor as a % of O&M expenses	26.11%	LF-A&G Tab
General Plant Loading Factor as a % of O&M expenses	21.26%	LF-GPL Tab
Annualized M&S Customer Related Costs \$/yr	\$581,055	LF-M&S Tab
Annualized M&S HDP Distribution Load Related Costs \$/yr	\$186,579	LF-M&S Tab
Annualized M&S MDP Distribution Load Related Costs \$/yr	\$722,356	LF-M&S Tab
O&M WEF for Escalation	1.24	O&M WEF Tab

Notes:

(1) from "SDGE OM Loaders" file

File = SDGE 2027TCAP LRMC Distribution Costs

TABLE LRMD-4
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
DISTRIBUTION REGRESSION INVESTMENTS
SDGE Gas 2027

	Year	Demand-Rel Portion	HPD Inv as % total Dist Inv	MPD Portion	HPD Portion	Handy- Whitman Index	MPD Adjusted to 2027\$'s	HPD Adjusted to 2027\$'s	MPD Cumulative	HPD Cumulative
	A	B	C	D=B*C	E=B-D	F	G	H	I	J
1	2014	\$8,028	20.53%	\$6,380	\$1,648	0.6286	\$12,858	\$3,321	\$12,858	\$3,321
2	2015	\$11,438	20.53%	\$9,090	\$2,348	0.6317	\$18,230	\$4,709	\$31,088	\$8,030
3	2016	\$7,823	20.53%	\$6,217	\$1,606	0.6373	\$12,358	\$3,192	\$43,446	\$11,222
4	2017	\$6,100	20.53%	\$4,848	\$1,252	0.6541	\$9,389	\$2,425	\$52,835	\$13,647
5	2018	\$15,280	20.53%	\$12,143	\$3,137	0.6717	\$22,903	\$5,916	\$75,738	\$19,563
6	2019	\$4,541	20.53%	\$3,609	\$932	0.6937	\$6,590	\$1,702	\$82,328	\$21,265
7	2020	\$3,844	20.53%	\$3,055	\$789	0.7192	\$5,381	\$1,390	\$87,710	\$22,655
8	2021	\$6,752	20.53%	\$5,366	\$1,386	1.0000	\$6,798	\$1,756	\$94,507	\$24,410
9	2022	\$8,132	20.53%	\$6,463	\$1,669	1.1181	\$7,322	\$1,891	\$101,830	\$26,302
10	2023	\$9,333	20.53%	\$7,417	\$1,916	1.2380	\$7,590	\$1,960	\$109,420	\$28,262
11	2024	\$9,050	20.53%	\$7,192	\$1,858	1.2664	\$7,195	\$1,858	\$116,614	\$30,121
12	2025	\$9,322	20.53%	\$7,408	\$1,913	1.2551	\$7,477	\$1,931	\$124,091	\$32,052
13	2026	\$9,601	20.53%	\$7,630	\$1,971	1.2602	\$7,670	\$1,981	\$131,762	\$34,033
14	2027	\$9,889	20.53%	\$7,859	\$2,030	1.2668	\$7,859	\$2,030	\$139,621	\$36,063
15	2028	\$10,186	20.53%	\$8,095	\$2,091	1.2719	\$8,063	\$2,083	\$147,684	\$38,146
16	2029	\$10,491	20.53%	\$8,338	\$2,154	1.2820	\$8,239	\$2,128	\$155,923	\$40,274

Notes:

1. Cols. (B) - (E) expressed in nominal \$'s. Col. B recorded through 2021, 2022 -2030 forecast
2. Cols. (J) - (K) expressed in Year 2021 \$'s.
3. Cols. (B) and (C) 2020 costs
4. Col. (B), Rows (1) - (16) from SDG&E Gas Distribution Engineering
5. Col F = Historical HPD Plant Investment Allocation Factor = HPD Mains Mileage Weighted by Net Plant Investment.
6. 3% Attrition per year Post 2024

**TABLE LRMD-3
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT**

**DISTRIBUTION PLANT WEIGHTED AVERAGE ECONOMIC INDEX
SDGE gas 2027**

		FERC Account					Weighted Average		
		375 Structures and Improvements JUGPDS&I@PCF	376 - Mains CI JUGPDMCI@PCF	376 - Mains S JUGPDMS@PCF	376 - Main P JUGPDMP@PCF	376 measuring and Regulating Station Equip JUGPDSTM&R@PCF			
	Year	A	B	C	D	E	F	G	
1	2014		0.6560	0.5103	0.5027	0.6963	0.5830	0.6286	1
2	2015		0.6602	0.5041	0.4907	0.7076	0.5787	0.6317	2
3	2016		0.6745	0.5183	0.4857	0.7189	0.5852	0.6373	3
4	2017		0.7019	0.5530	0.5143	0.7292	0.6102	0.6541	4
5	2018		0.7356	0.5793	0.5477	0.7382	0.6396	0.6717	5
6	2019		0.7502	0.6034	0.5654	0.7626	0.6603	0.6937	6
7	2020		0.7626	0.6288	0.6025	0.7819	0.6786	0.7192	7
8	2021		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	8
9	2022		1.0911	1.1661	1.1774	1.0861	1.1424	1.1181	9
10	2023		1.0962	1.2760	1.3872	1.1588	1.2262	1.2380	10
11	2024		1.1318	1.4604	1.3939	1.1987	1.2574	1.2664	11
12	2025		1.1228	1.4606	1.3460	1.2069	1.2463	1.2551	12
13	2026		1.1245	1.4551	1.3364	1.2199	1.2507	1.2602	13
14	2027		1.1265	1.4550	1.3454	1.2251	1.2607	1.2668	14
15	2028		1.1273	1.4570	1.3580	1.2260	1.2699	1.2719	15
16	2029		1.1231	1.4677	1.3796	1.2300	1.2835	1.2820	16
17									17
18	2024 Plant (M\$)		\$43	\$0	\$651,936	\$1,225,523	\$21,623	\$1,899,125	18
19	2024 Plant (%)		0.00%	0%	34%	65%	1%	100%	19

\$1,877,459

Notes:

1. Economic Factors for distribution plant from Handy-Whitman Gas Utility Construction Cost Indexes
2. Plant Investment totals from SDG&E gas FERC Form 2 for year ending December 31, 2024 pp. 208 - 209.
2024 Plant Investment from FERC Form 2 for Year Ended December 31, 2024, Page 209.

\$299,608

\$563,208

\$862,815

**TABLE LRMD-5
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT**

**HP DISTRIBUTION ANNUAL CUSTOMER GAIN
SDGE gas 2027**

	Year	Core Customers on	Noncore Customers on	System Total	% of CORE	Core Customers	% of NONCORE	NONCore	System Total
	A	HPD	HPD	Customers on HPD	customers on MPD	on MPD	customers on MPD	Customers on	Customers on
		B	C	D=B+C	E	F=B*E	G	H=C*G	I=F+H
1	2013	861,873	88	861,961	99.999%	861,862	89.189%	78	861,940
2	2014	865,790	90	865,880	99.999%	865,779	89.189%	80	865,859
3	2015	872,762	93	872,855	99.999%	872,751	89.189%	83	872,834
4	2016	877,978	106	878,084	99.999%	877,967	89.189%	95	878,061
5	2017	883,064	114	883,178	99.999%	883,053	89.189%	102	883,154
6	2018	888,887	119	889,006	99.999%	888,875	89.189%	106	888,982
7	2019	894,646	125	894,771	99.999%	894,634	89.189%	111	894,746
8	2020	900,933	133	901,066	99.999%	900,921	89.189%	119	901,040
9	2021	906,011	127	906,138	99.999%	905,999	89.189%	113	906,112
10	2022	909,796	128	909,924	99.999%	909,784	89.189%	114	909,898
11	2023	914,880	134	915,014	99.999%	914,868	89.189%	120	914,988
12	2024	918,195	141	918,336	99.999%	918,183	89.189%	126	918,309
13	2025	919,192	166	919,358	99.999%	919,180	89.189%	148	919,328
14	2026	922,449	166	922,615	99.999%	922,437	89.189%	148	922,585
15	2027	925,651	166	925,817	99.999%	925,639	89.189%	148	925,787
16	2028	928,940	166	929,106	99.999%	928,928	89.189%	148	929,076
17	2029	932,448	166	932,614	99.999%	932,436	89.189%	148	932,584

Notes:

1. Updated TCAP Forecast
2. Data from SDGE R2 reports. Assume that core is 100% HPD and noncore is GTNC+EG exclude PP's, TLS (on transmission) through 2017
Average No. Customers - 12 months to Date, for Core = Total CORE + Res Aggreg Trans + Com Aggreg Trans
Noncore = Cogen Trans + NonCogen Trans (exclude TLS and Power Plant EG since these are served by transmission).

MP Cust. Factor:	Core	NonCore	Sources
# Customers on MPD	929,001	132	TCAP Forecast 2027
Cumulative # on HPD	929,013	148	TCAP Forecast 2027
% of HPD customers on MPD	99.999%	89.189%	

**TABLE LRMD-6
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT**

**HPD PEAK-DAY REGRESSION DETERMINANTS
SDGE gas 2027**

**1-35 YEAR PEAK-DAY (1-35 YEAR PEAK-DAY OCCURRENCE)
MMcfd**

	Year	Res	NGV	GN-3	Core mmcf on HPD	GTNC MPD	GTNC HPD	EG < 3 MMth	EG > 3 MMth	Power Plant Load	Noncore mmcf on HPD	System Total mmcf on HPD	System Total Customers on HPD	Annual Change in Customers on HPD N=M-M	HPD Incremental Demand mmcf O=L/M* N	HPD Cumulative demand mmcf P=O+O
	A	B	C	D	E	F	G	H	I	J	K	L	M			
1	2013	218	4	90	312	6	7	5	19	2	38	350	861,961			
2	2014	216	4	96	316	5	6	4	20	1	36	352	865,880	3,919	352	352
3	2015	221	4	97	322	7	10	5	16	0	38	360	872,855	6,975	3	355
4	2016	215	5	98	318	6	7	7	19	0	39	357	878,084	5,229	2	357
5	2017	219	5	100	324	6	8	6	18	1	39	363	883,178	5,094	2	359
6	2018	222	6	101	329	6	8	5	11	0	32	360	889,006	5,828	2	361
7	2019	222	6	97	326	8	9	7	11	0	35	361	894,771	5,765	2	363
8	2020	222	6	91	319	8	10	8	9	0	35	353	901,066	6,295	2	366
9	2021	210	6	92	309	9	10	7	11	1	38	347	906,138	5,072	2	368
10	2022	200	6	92	299	9	10	5	13	0	38	336	909,924	3,786	1	369
11	2023	199	6	92	297	9	10	7	11	0	37	333	915,014	5,090	2	371
12	2024	210	7	92	309	11	11	8	7	0	37	346	918,336	3,322	1	372
13	2025	205	8	87	300	6	6	9	8	0	29	330	919,358	1,022	0	373
14	2026	202	9	86	297	6	6	8	8	0	28	325	922,615	3,257	1	374
15	2027	200	9	87	297	6	6	8	8	0	27	324	925,817	3,202	1	375
16	2028	199	10	88	297	6	6	8	8	0	27	324	929,106	3,289	1	376
17	2029	198	10	90	298	6	6	8	8	0	27	325	932,614	3,508	1	377
						115	122									
							237									

Notes

Updated Historical from Demand Forecasting through 2024

**TABLE LRMD-8
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT**

**MPD PEAK-DAY REGRESSION DETERMINANTS
SDGE gas 2027**

**1-35 PEAK-DAY (1-35 YEAR PEAK-DAY OCCURRENCE)
MMCFD**

	Year A	Res B	NGV C	GN-3 D	Core mmcf on MPD E	GTNC MPD F	GTNC HPD G	EG < 3 MMth H	EG > 3 MMth I	Noncore mmcf on MPD J	System Total mmcf on MPD K	System Total Customers on MPD L	Annual Change in Customers on MPD M=L-L	MPD Incremental Demand mmcf N=K/L* M	MPD Cumulative demand mmcf P=N+N
1															
2	2013	218	3	90	312	6	0	3	2	11	322				
3	2014	216	3	96	315	5	0	3	2	10	325	865,859		325	325
4	2015	221	4	97	321	7	0	4	2	13	334	872,834	6,975	3	328
5	2016	215	4	98	317	6	0	5	2	12	329	878,061	5,228	2	330
6	2017	219	4	100	323	6	0	5	2	14	337	883,154	5,093	2	332
7	2018	222	5	101	328	6	0	4	3	14	342	888,982	5,827	2	334
8	2019	222	5	97	325	8	0	6	2	16	340	894,746	5,764	2	336
9	2020	222	5	91	318	8	0	6	2	16	334	901,040	6,294	2	339
10	2021	210	5	92	308	9	0	5	1	16	324	906,112	5,073	2	341
11	2022	200	5	92	298	9	0	5	1	15	313	909,898	3,786	1	342
12	2023	199	5	92	296	9	0	5	1	16	311	914,988	5,089	2	344
13	2024	210	6	92	308	11	0	6	1	18	326	918,309	3,321	1	345
14	2025	205	5	87	297	6	6	6	1	19	317	919,328	1,019	0	345
15	2026	202	5	86	293	6	6	5	1	18	312	922,585	3,257	1	346
16	2027	200	5	87	293	6	6	5	1	18	311	925,787	3,202	1	347
17	2028	199	6	88	293	6	6	5	1	18	311	929,076	3,289	1	348
18	2029	198	6	90	294	6	6	5	1	18	312	932,584	3,508	1	350

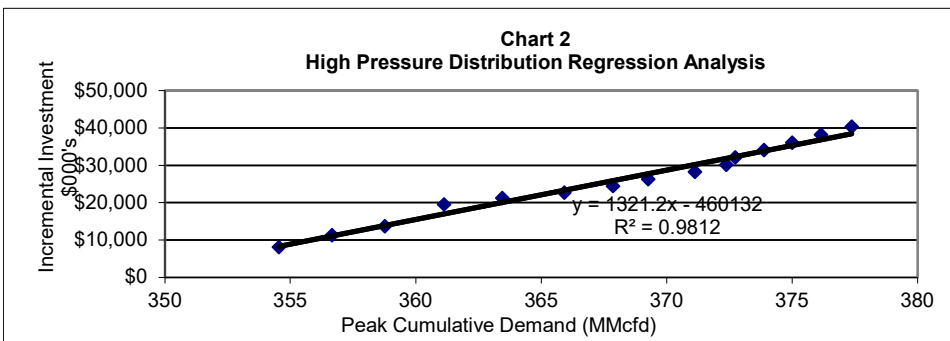
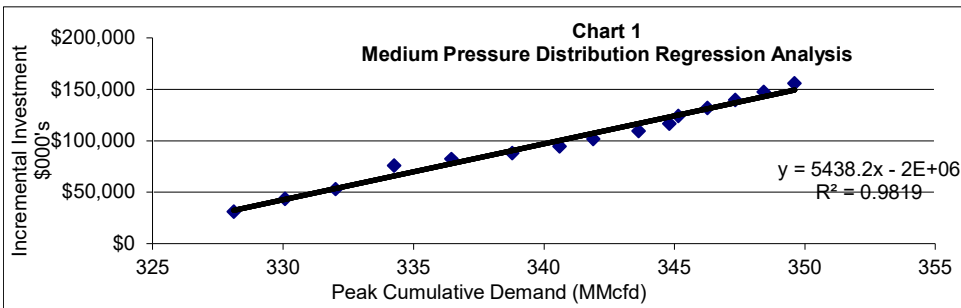
Note:

1. Updated Historical from Demand Forecasting through 2024

TABLE LRMD-9
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
Distribution Data for Regression Analysis
Capital Investment and Marginal Demand Measures

	Cumulative Distribution Investment \$000's	Cumulative HPD Investment \$000's	Cumulative MPD Investment \$000's	Cumulative HPD Demand mmcf	Cumulative MPD Demand mmcf
2015	\$39,118	\$8,030	\$31,088	355	328
2016	\$54,668	\$11,222	\$43,446	357	330
2017	\$66,482	\$13,647	\$52,835	359	332
2018	\$95,301	\$19,563	\$75,738	361	334
2019	\$103,593	\$21,265	\$82,328	363	336
2020	\$110,364	\$22,655	\$87,710	366	339
2021	\$118,918	\$24,410	\$94,507	368	341
2022	\$128,131	\$26,302	\$101,830	369	342
2023	\$137,682	\$28,262	\$109,420	371	344
2024	\$146,735	\$30,121	\$116,614	372	345
2025	\$156,143	\$32,052	\$124,091	373	345
2026	\$165,795	\$34,033	\$131,762	374	346
2027	\$175,684	\$36,063	\$139,621	375	347
2028	\$185,829	\$38,146	\$147,684	376	348
2029	\$196,197	\$40,274	\$155,923	377	350
Marginal Investment		\$1,321.21	\$5,438.21		

TABLE LRMD-9 (Cont)
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
Distribution Data for Regression Analysis
Capital Investment and Marginal Demand Measures



File = SDGE 2027TCAP LRMC Distribution Costs

TABLE LRMD-10
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
FULLY LOADED DISTRIBUTION LRMCs
SDGE Gas 2027

	HPD Marginal Cost \$/mcf	MPD Marginal Cost \$/mcf	Source
<u>Marginal Cost of Distribution</u>			
Marginal Investment Cost \$/mcf	\$1,321.21	\$5,438.21	Regression
RECC Factor	6.98%	6.98%	Finance
Annualized Investment Cost \$/mcf	\$92.23	\$379.62	
<u>O&M Expenses:</u>			
O&M w/o A&G HPD \$000's	\$1,174	\$27,053	Loader Input
Marginal Percent of O&M HPD	91%	91%	Loader Input
HPD O&M Expense \$000's	\$1,067	\$24,595	
2027 1-35 Peak-Day Demand mmcf	324	311	HPD PD Det/ MPD PD Det
HPD O&M \$/mcf	\$3.29	\$79.05	
O&M WEF for Escalation	1.24	1.24	Loader Input
O&M Cost \$/mcf (2027 \$'s)	\$4.07	\$97.63	
<u>O&M Loaders:</u>			
A&G Loader:			
A&G Loader as % of direct O&M	26.11%	26.11%	Loader Input
% of A&G to be Functionalized	0%	0%	
A&G Loader \$/mcf (as % of direct O&M)	\$1.06	\$25.49	
General Plant Loader as % of direct O&M	21.26%	21.26%	Loader Input
General Plant Loader \$/mcf	\$0.86	\$20.76	
<u>M&S Loaders:</u>			
Annualized M&S HDP Distribution Load Related Costs \$	\$186,579	\$722,356	Loader Input
2027 1-35 Peak-Day Demand mcf	323,963	311,130	HPD PD Det/ MPD PD Det
O&M WEF for Escalation	1.24	1.24	Loader Input
M&S Cost \$/mcf	\$0.71	\$2.87	
Marginal Unit Cost of Distribution	\$98.93	\$526.37	

Notes:

Weighted average distribution RECC Factor from SDG&E Market Analysis & Planning Department.

Rows (9) - (12) & (24) - (27) from Workpapers

Tables "LF-1" and "LF-4", "LF-5", and "LF-6".

Escalation of O&M using weighted average escalation factor

TABLE LRMD-11
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT
SDGE Gas 2027

TABLE 5 MEDIUM-PRESSURE DISTRIBUTION LRM (2027 \$/MCF MPD peak day)	
Marginal Investment Cost	\$5,438.21
x <u>RECC Factor</u>	<u>6.98%</u>
= Annualized Investment Cost	\$379.62
<u>Expense-Related</u>	
+ O&M Cost	\$97.63
+ A&G Cost	\$25.49
+ General / Common Plant Cost	\$20.76
+ <u>M&S Cost</u>	<u>\$2.87</u>
= Total Marginal Cost	\$526.37

TABLE 6 HIGH-PRESSURE DISTRIBUTION LRM (2027 \$/MCF HPD peak day)	
Marginal Investment Cost	\$1,321.21
x <u>RECC Factor</u>	<u>6.98%</u>
= Annualized Investment Cost	\$92.23
<u>Expense-Related</u>	
+ O&M Cost	\$4.07
+ A&G Cost	\$1.06
+ General / Common Plant Cost	\$0.86
+ <u>M&S Cost</u>	<u>\$0.71</u>
= Total Marginal Cost	\$98.93

SDGE Gas Transmission and Distribution

SAN DIEGO GAS & ELECTRIC

2024 Economic Assumptions Update LEVELIZED ANNUAL CAPITAL COST AND RECC FACTORS

utility

sdge gas

Auth ROR ==> 7.67%

Fed Tax Rate ==> 21.00%

State Tax Rate ==> 8.84% ld Valorum Rate ==>

1.610%

FERC Account	Account Name	Book Life	Fed Tax Life	State Tax Life	Percent Salvage	Normlzd Federal Taxes ?	Normlzd State Taxes ?	Depreciation Method		LACC Components (in percent)					RECC factors	PVCC factors	Sum of Rev Req		
								Federal Tax	State Tax	Book Depr	Return on Capital	Income Taxes	Property Taxes	Total LACC					
GAS TRANSMISSION PLANT		9	10	11	12	13	14	15		16		19	20	21	22	23	25	26	27
G-365.1	Land	0	0	0	0%	FALSE	FALSE	none	0%	none	0%	0.00	7.67	2.23	1.61	11.52	n/a	150.06	1184.84
G-365.2	Land Rights	40	40	40	0%	FALSE	FALSE	sl	0%	sl	0%	2.50	5.50	1.60	1.13	10.73	8.17	132.59	329.22
G-366	Structures & Improvements	34	39	45	0%	TRUE	FALSE	sl	0%	sl	0%	2.94	5.36	1.61	1.09	11.00	8.58	131.76	299.11
G-367	Mains	45	15	22	-25%	TRUE	FALSE	db/sl	150%	db/sl	200%	2.78	4.71	1.19	1.06	9.74	7.30	122.35	290.01
G-368	Compressor Station Equipment	35	15	22	-10%	TRUE	FALSE	db/sl	150%	db/sl	200%	3.14	4.70	1.21	1.04	10.10	7.84	121.68	269.49
G-369	Measuring & Regulating Equipment	31	15	22	-5%	TRUE	FALSE	db/sl	150%	db/sl	200%	3.39	4.69	1.23	1.03	10.34	8.17	121.14	256.52
G-371	Other Equipment	27	15	22	0%	TRUE	FALSE	db/sl	150%	db/sl	200%	3.70	4.70	1.26	1.03	10.69	8.63	120.34	241.67
GAS DISTRIBUTION PLANT																			
G-374.1	Land	0	0	0	0%	FALSE	FALSE	none	0%	none	0%	0.00	7.67	2.23	1.61	11.52	n/a	150.06	1184.84
G-374.2	Land Rights	31	40	40	0%	FALSE	FALSE	sl	0%	sl	0%	3.23	5.19	1.72	1.06	11.19	8.85	131.11	277.46
G-375	Structures & Improvements	44	39	45	0%	TRUE	FALSE	sl	0%	sl	0%	2.27	5.57	1.62	1.16	10.63	7.99	133.14	347.03
G-376	Mains	69	20	35	-55%	TRUE	FALSE	db/sl	150%	db/sl	200%	2.25	5.02	1.35	1.12	9.74	6.97	126.18	301.96
G-378	Measuring & Regulating Equipment	47	20	35	-25%	TRUE	FALSE	db/sl	150%	db/sl	200%	2.66	4.89	1.33	1.07	9.95	7.42	125.71	301.91
G-380	Services	65	20	35	-70%	TRUE	FALSE	db/sl	150%	db/sl	200%	2.62	4.75	1.30	1.04	9.71	6.98	125.51	257.45
G-381	Meters & Regulators	41	20	35	0%	TRUE	FALSE	db/sl	150%	db/sl	200%	2.44	5.15	1.40	1.14	10.13	7.69	125.69	312.47
G-382	Meter & Regulator Installations	35	20	35	-30%	TRUE	FALSE	db/sl	150%	db/sl	200%	3.71	4.46	1.25	0.94	10.36	8.04	124.86	254.56
G-385	Industrial Measuring & Regulating Equip	28	20	35	0%	TRUE	FALSE	db/sl	150%	db/sl	200%	3.57	4.86	1.40	1.04	10.86	8.72	123.70	251.21
G-387	Other Equipment	16	20	35	0%	TRUE	FALSE	db/sl	150%	db/sl	200%	6.25	4.66	1.45	0.91	13.26	11.52	119.90	193.51
GAS GENERAL PLANT																			658.86
G-392.2	Trailers	21	5	6	0%	TRUE	FALSE	db/sl	200%	db/sl	200%	4.76	4.09	0.90	0.97	10.72	8.97	110.09	202.92
G-394.1	Portable Tools	24	20	35	0%	TRUE	FALSE	db/sl	150%	db/sl	200%	4.17	4.78	1.40	1.00	11.35	9.32	122.79	232.37
G-394.2	Shop Equipment	24	20	35	0%	TRUE	FALSE	db/sl	150%	db/sl	200%	4.17	4.78	1.40	1.00	11.35	9.32	122.79	232.37
G-395	Laboratory Equipment	19	20	35	0%	TRUE	FALSE	db/sl	150%	db/sl	200%	5.26	4.70	1.43	0.94	12.33	10.47	121.29	208.62
G-397	Communications Equipment	15	7	10	0%	TRUE	FALSE	db/sl	200%	db/sl	200%	6.67	4.05	1.03	0.90	12.64	11.06	110.39	176.36
G-398	Miscellaneous Equipment	19	20	35	0%	TRUE	FALSE	db/sl	150%	db/sl	200%	5.26	4.70	1.43	0.94	12.33	10.47	121.29	208.62

Short Names	FERC
O&M Costs	
CEU4422000008	814-894 & 901-935
JGTOTALMS	814-894 & 901-935
Utility Construction Costs	
JUG@PCF	362-384
JUGPT@PCF	366-369
JUGPDS&I@PCF	375
JUGPDMCI@PCF	376
JUGPDMS@PCF	376
JUGPDMP@PCF	376
JUGPDSTCM@PCF	377
JUGPDSTM&R@PCF	378
JUGPDSTM&RL@PCF	379
JUGPDSVS@PCF	380
JUGPDSVP@PCF	380
JUGPDMT@PCF	381
JUGPDMTI@PCF	382
JUGPDRH@PCF	383
JUGPDRHI@PCF	384

Long Names

Average Hourly Earnings - Utility Service Workers
Labor O&M Cost Index (Based on CEU4422000008)
Total Gas O&M Cost Index (MS) (Non-Labor O&M Cost Index)

Total Gas Plant, Pacific Region
Total Transmission Plant, Pacific Region
Gas Distribution Plant Structures & Improvements, Pacific Region
Gas Distribution Plant Cast Iron Mains, Pacific Region
Gas Distribution Plant Steel Mains, Pacific Region
Gas Distribution Plant Plastic Mains, Pacific Region
Gas Distribution Plant Compressor Station Equipment, Pacific Region
Gas Distribution Plant Meas. & Reg. Sta. Equipment, Pacific Region
Gas Distribution Plant Meas. & Reg. Sta. Equipment - City Gt., Pacific Region
Gas Distribution Plant Steel Services, Pacific Region
Gas Distribution Plant Plastic Services, Pacific Region
Gas Distribution Plant Meters, Pacific Region
Gas Distribution Plant Meter Installations, Pacific Region
Gas Distribution Plant House Regulators, Pacific Region
Gas Distribution Plant House Regulators Installations, Pacific Region

Utility O&M and Construction Cost Indexes

Base Year: 2024, Index Value = 1.0 From S&P Global 4th Quarter 2024 Power Planner utility cost forecast (released January 2025)

	Labor O&M	Non-L O&M	Gas Plant	Trans. Plant	Dist. Plt. Struc & Im	Cast Iron Mains	Steel Mains	Plastic mains
YEAR	JAHE49NS	JGTOTALMS	JUG@PCF	JUGPT@PCF	JUGPDS&I@PCF	JUGPDMCI@PCF	JUGPDMS@PCF	JUGPDMP@PCF
1997	0.453763	0.505968	0.240547	0.356120	0.396208	0.197383	0.215561	0.438867
1998	0.473337	0.511544	0.243563	0.360835	0.402893	0.198947	0.218051	0.445634
1999	0.485402	0.518350	0.249258	0.363886	0.410185	0.201763	0.223469	0.453045
2000	0.501359	0.534539	0.258304	0.367214	0.419604	0.204891	0.231816	0.459167
2001	0.519667	0.544367	0.261822	0.370265	0.431150	0.209270	0.234159	0.467867
2002	0.527911	0.552549	0.267182	0.376644	0.443911	0.221313	0.238552	0.478500
2003	0.545760	0.570517	0.276060	0.381636	0.456976	0.226162	0.248071	0.486556
2004	0.564343	0.589623	0.317938	0.441821	0.484079	0.231354	0.294522	0.502667
2005	0.587811	0.616299	0.373050	0.488971	0.507779	0.251499	0.354680	0.534245
2006	0.603823	0.637803	0.388293	0.509218	0.527832	0.273897	0.369500	0.561956
2007	0.614180	0.656293	0.380923	0.532848	0.556758	0.293854	0.356848	0.586961
2008	0.635297	0.685789	0.429032	0.583437	0.587020	0.336771	0.408571	0.617378
2009	0.649583	0.678346	0.424342	0.568904	0.581916	0.374934	0.400546	0.642898
2010	0.661905	0.689079	0.442567	0.572232	0.605615	0.388823	0.418997	0.635423
2011	0.679202	0.710755	0.484445	0.603296	0.622630	0.391638	0.464980	0.655787
2012	0.696445	0.721680	0.522839	0.637133	0.631989	0.441876	0.506393	0.682467

Comp. Station Equip.	Meas. & Reg. St. Equip.	M&R St. Equip. - City	Steel Services	Plastic Services	Meters	Meter Installations
JUGPDSTCM@PCF	JUGPDSTM&R@PCF	JUGPDSTM&RL@PCF	JUGPDSVS@PCF	JUGPDSVP@PCF	JUGPDMT@PCF	JUGPDMTI@PCF
0.385509	0.290815	0.282190	0.314286	0.425472	0.307203	0.183020
0.391578	0.294169	0.285471	0.319362	0.432745	0.307988	0.184228
0.393521	0.297523	0.288753	0.327307	0.441836	0.299739	0.188580
0.398376	0.304231	0.295894	0.335474	0.448503	0.317024	0.196921
0.403231	0.306598	0.297631	0.340550	0.458806	0.328809	0.198251
0.412213	0.313306	0.303808	0.349378	0.474565	0.316631	0.201878
0.416340	0.314490	0.305931	0.359089	0.484868	0.302881	0.211307
0.435810	0.358921	0.350749	0.391533	0.500626	0.287246	0.262465
0.477080	0.404852	0.399004	0.436116	0.526082	0.291175	0.327356
0.485528	0.421662	0.414831	0.453331	0.549113	0.309245	0.341040
0.506406	0.420399	0.411743	0.454743	0.568265	0.354029	0.324648
0.548161	0.471933	0.463625	0.493323	0.601842	0.393628	0.381416
0.562242	0.467592	0.457681	0.500562	0.630086	0.401485	0.368602
0.577099	0.478641	0.468876	0.518042	0.645844	0.398028	0.388427
0.601861	0.541776	0.530795	0.552207	0.667663	0.402742	0.438812
0.622447	0.573580	0.563840	0.584695	0.690331	0.421912	0.483297

House Regulators	House Reg. Instal.
JUGPDRH@PCF	JUGPDRHI@PCF
0.343912	0.191384
0.348456	0.192650
0.347036	0.197207
0.346752	0.205308
0.354136	0.207206
0.361804	0.211384
0.360952	0.220750
0.366688	0.270520
0.385659	0.333809
0.407015	0.347732
0.428939	0.332340
0.449613	0.388996
0.459496	0.377706
0.471197	0.398363
0.487668	0.447981
0.497324	0.491524

Utility O&M and Construction Cost Indexes

Base Year: 2021, Index Value = 1.0

	Labor O&M	Non-L O&M	Gas Plant	Trans. Plant	Dist. Plt. Struc & Im	Cast Iron Mains
YEAR	JAHE49NS	JGTOTALMS	JUG@PCF	JUGPT@PCF	JUGPDS&I@PCF	JUGPDMCI@PCF
1997	0.514759	0.590411	0.327182	0.386514	0.448418	0.288259
1998	0.473337	0.511544	0.243563	0.360835	0.402893	0.198947
1999	0.485402	0.518350	0.249258	0.363886	0.410185	0.201763
2000	0.501359	0.534539	0.258304	0.367214	0.419604	0.204891
2001	0.519667	0.544367	0.261822	0.370265	0.431150	0.209270
2002	0.527911	0.552549	0.267182	0.376644	0.443911	0.221313
2003	0.545760	0.570517	0.276060	0.381636	0.456976	0.226162
2004	0.564343	0.589623	0.317938	0.441821	0.484079	0.231354
2005	0.587811	0.616299	0.373050	0.488971	0.507779	0.251499
2006	0.603823	0.637803	0.388293	0.509218	0.527832	0.273897
2007	0.614180	0.656293	0.380923	0.532848	0.556758	0.293854
2008	0.635297	0.685789	0.429032	0.583437	0.587020	0.336771
2009	0.649583	0.678346	0.424342	0.568904	0.581916	0.374934
2010	0.661905	0.689079	0.442567	0.572232	0.605615	0.388823
2011	0.679202	0.710755	0.484445	0.603296	0.622630	0.391638
2012	0.696445	0.721680	0.522839	0.637133	0.631989	0.441876
2013	0.711135	0.732400	0.519790	0.632639	0.641712	0.471874
2014	0.724099	0.744041	0.525486	0.670359	0.655992	0.510350
2015	0.749550	0.745268	0.518115	0.662871	0.660246	0.504094
2016	0.778343	0.749827	0.516608	0.660929	0.674526	0.518326
2017	0.798101	0.765038	0.544247	0.693102	0.701872	0.553048
2018	0.810037	0.786638	0.576409	0.738865	0.735598	0.579324
2019	0.813361	0.801292	0.594196	0.758763	0.750243	0.603437
2020	0.847607	0.799693	0.631327	0.746501	0.762628	0.628780
2021	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
2022	1.056098	1.106388	1.162679	1.136063	1.091128	1.166058
2023	1.107385	1.140192	1.345070	1.077503	1.096187	1.276002
2024	1.134423	1.166894	1.360154	1.085349	1.131774	1.460405
2025	1.172207	1.186792	1.323136	1.077200	1.122780	1.460613
2026	1.208936	1.207422	1.318981	1.090815	1.124456	1.455075
2027	1.247625	1.226343	1.329154	1.106538	1.126492	1.455013
2028	1.283604	1.245053	1.342257	1.129661	1.127340	1.456950
2029	1.321237	1.270494	1.362937	1.152280	1.123114	1.467696
2030	1.359541	1.297063	1.384987	1.173746	1.126882	1.501440
2031	1.398797	1.325732	1.410751	1.195362	1.140130	1.530777

Steel Mains	Plastic mains	Comp. Station Equip.	Meas. & Reg. St. Equip.	M&R St. Equip. - City
JUGPDMS@PCF	JUGPDMP@PCF	JUGPDSTCM@PCF	JUGPDSTM&R@PCF	JUGPDSTM&RL@PCF
0.300469	0.526072	0.484590	0.365666	0.360187
0.218051	0.445634	0.391578	0.294169	0.285471
0.223469	0.453045	0.393521	0.297523	0.288753
0.231816	0.459167	0.398376	0.304231	0.295894
0.234159	0.467867	0.403231	0.306598	0.297631
0.238552	0.478500	0.412213	0.313306	0.303808
0.248071	0.486556	0.416340	0.314490	0.305931
0.294522	0.502667	0.435810	0.358921	0.350749
0.354680	0.534245	0.477080	0.404852	0.399004
0.369500	0.561956	0.485528	0.421662	0.414831
0.356848	0.586961	0.506406	0.420399	0.411743
0.408571	0.617378	0.548161	0.471933	0.463625
0.400546	0.642898	0.562242	0.467592	0.457681
0.418997	0.635423	0.577099	0.478641	0.468876
0.464980	0.655787	0.601861	0.541776	0.530795
0.506393	0.682467	0.622447	0.573580	0.563840
0.500536	0.688590	0.632643	0.565846	0.555501
0.502732	0.696323	0.647694	0.583010	0.570750
0.490724	0.707601	0.658376	0.578670	0.565345
0.485745	0.718878	0.669058	0.585181	0.569592
0.514301	0.729190	0.681681	0.610237	0.595456
0.547690	0.738212	0.706929	0.639634	0.625180
0.565399	0.762569	0.728761	0.660320	0.645437
0.602520	0.781925	0.741384	0.678615	0.665902
1.000000	1.000000	1.000000	1.000000	1.000000
1.177383	1.086134	1.123589	1.142396	1.148805
1.387156	1.158818	1.204862	1.226242	1.246992
1.393894	1.198704	1.257011	1.257385	1.276400
1.345999	1.206919	1.269965	1.246316	1.260582
1.336354	1.219885	1.279922	1.250657	1.262294
1.345427	1.225103	1.285287	1.260747	1.271410
1.358038	1.226049	1.297534	1.269854	1.280916
1.379640	1.229992	1.315219	1.283499	1.295892
1.401991	1.242139	1.335755	1.296761	1.310524
1.428035	1.260506	1.359979	1.316687	1.330876

Steel Services	Plastic Services	Meters	Meter Installations	House Regulators
JUGPDSVS@PCF	JUGPDSVP@PCF	JUGPDMT@PCF	JUGPDMTI@PCF	JUGPDRH@PCF
0.398991	0.483804	0.403926	0.262574	0.527209
0.319362	0.432745	0.307988	0.184228	0.348456
0.327307	0.441836	0.299739	0.188580	0.347036
0.335474	0.448503	0.317024	0.196921	0.346752
0.340550	0.458806	0.328809	0.198251	0.354136
0.349378	0.474565	0.316631	0.201878	0.361804
0.359089	0.484868	0.302881	0.211307	0.360952
0.391533	0.500626	0.287246	0.262465	0.366688
0.436116	0.526082	0.291175	0.327356	0.385659
0.453331	0.549113	0.309245	0.341040	0.407015
0.454743	0.568265	0.354029	0.324648	0.428939
0.493323	0.601842	0.393628	0.381416	0.449613
0.500562	0.630086	0.401485	0.368602	0.459496
0.518042	0.645844	0.398028	0.388427	0.471197
0.552207	0.667663	0.402742	0.438812	0.487668
0.584695	0.690331	0.421912	0.483297	0.497324
0.587300	0.702756	0.454126	0.475682	0.506355
0.597011	0.720332	0.548801	0.475682	0.519986
0.598776	0.736393	0.590835	0.458999	0.536174
0.604735	0.756091	0.630905	0.450658	0.548101
0.629013	0.774880	0.707509	0.480880	0.566277
0.656601	0.788820	0.762114	0.514969	0.612567
0.675037	0.809806	0.809958	0.532471	0.643006
0.701934	0.828149	0.764174	0.573867	0.634627
1.000000	1.000000	1.000000	1.000000	1.000000
1.117120	1.052378	1.129649	1.197537	1.183718
1.240259	1.091673	1.219104	1.436787	1.351847
1.269517	1.137101	1.314851	1.434676	1.532976
1.253836	1.169641	1.352589	1.378907	1.512688
1.264494	1.204351	1.362759	1.363405	1.498098
1.278617	1.225555	1.347626	1.371627	1.501337
1.293469	1.236039	1.349034	1.382350	1.498136
1.312798	1.244753	1.369787	1.403387	1.499817
1.334668	1.256813	1.387439	1.424148	1.521758
1.359195	1.277038	1.394687	1.450528	1.553455

House Reg. Instal.

JUGPDRHI@PCF

0.271503
0.192650
0.197207
0.205308
0.207206
0.211384
0.220750
0.270520
0.333809
0.347732
0.332340
0.388996
0.377706
0.398363
0.447981
0.491524
0.485043
0.485802
0.470360
0.463525
0.493397
0.526560
0.544003
0.585149
1.000000
1.189082
1.418246
1.418627
1.371182
1.360534
1.371862
1.385589
1.409003
1.432254
1.460873