

Company: Southern California Gas Company (U 904 G)
Proceeding: 2019 General Rate Case
Application: A.17-10-007/-008 (cons.)
Exhibit: SCG-224

PUBLIC VERSION

SOCALGAS
REBUTTAL TESTIMONY OF R. DALE TATTERSALL
(REAL ESTATE)
JUNE 18, 2018

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**



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1 **SOCALGAS REBUTTAL TESTIMONY OF R. DALE TATTERSAL**
2 **(REAL ESTATE)**

3 **I. SUMMARY OF DIFFERENCES**

TOTAL O&M - Constant 2016 (\$000)			
	Base Year 2016	Test Year 2019	Change
SOCALGAS	\$11,659	\$23,450	\$11,791
ORA	\$11,659	\$20,067	\$8,408

4
5 **II. INTRODUCTION**

6 This rebuttal testimony regarding Southern California Gas Company’s (SoCalGas)
7 request for Real Estate addresses the following testimony from other parties:

- 8 • The Office of Ratepayer Advocates (ORA) as submitted by Mr. Mark
9 Waterworth.¹

10 Please note that the fact that I may not have responded to every issue raised by others in
11 this rebuttal testimony, does not mean or imply that SoCalGas agrees with the proposal or
12 contention made by these or other parties.

13 SoCalGas submitted direct testimony requesting approval for \$23,450,000 in operations
14 and maintenance (O&M) Real Estate funding for the test year (TY), to support our continuing
15 operations. ORA did not oppose SoCalGas’ forecast, except for the Gas Company Tower (GCT)
16 rents. ORA recommended a reduction of \$3,383,000 in the TY 2019 GCT rent forecast.² ORA
17 based its recommended TY 2019 reduction on an extrapolation of lower than forecasted 2017
18 costs for GCT rents. SoCalGas disagrees with ORA’s TY 2019 recommended reduction, as it
19 will not adequately fund the estimated cost associated with contractual rents, operation expenses,
20 parking, property taxes, storage, and janitorial services.

¹ April 13, 2018, ORA Report on SCG – Supply Management & Logistics and Supplier Diversity; Fleet Services; Real Estate; Land Services and Facilities; and Environmental Services, Ex. ORA-19 (Ex. ORA-19 (Waterworth)).

² Ex. ORA-19 (Waterworth) at 2.

1 **A. ORA**

2 ORA issued its report on Real Estate O&M expenses on April 13, 2018.³ ORA opposes
3 SoCalGas’ GCT rent forecast based on its review of SoCalGas’ 2017 actual costs.⁴ SoCalGas’
4 2017 actual GCT rents expense is \$13.776 million, as opposed to SoCalGas’ 2017 forecast of
5 \$15.307 million. SoCalGas’ workpapers show that its forecast increases are based on rent
6 schedules. However, SoCalGas’ 2017 forecast is \$1.531 million, or 11.1 percent higher than the
7 2017 actual rents expense. Thus, ORA recommends using SoCalGas’ forecasted increase of 2.93
8 percent (2018 to 2019) rather than SoCalGas’ forecasted increase of 14.1 percent (2017 to
9 2018).⁵ Using the 2.93 percent increase, and applying that to 2017 actual expenses, results in a
10 2018 forecast of \$14.180 million, and a 2019 forecast of \$14.595 million.⁶ Additionally, ORA
11 recommends increasing SoCalGas’ 2019 forecast by \$1.561 million for SoCalGas’ proposed
12 addition of the 22nd floor, resulting in a TY 2019 forecast of \$16.156 million, or \$3.383 million
13 lower than SoCalGas’ forecast.⁷

14 **III. REBUTTAL TO ORA’S O&M PROPOSALS**

15 **A. Non-Shared Services O&M**

NON-SHARED O&M - Constant 2016 (\$000)			
	Base Year 2016	Test Year 2019	Change
SoCalGas	\$2,410	\$2,400	\$-10
ORA	\$2,410	\$2,400	\$-10

16 ORA agrees with the SoCalGas’ forecast of \$2.4 million for non-shared O&M services.⁸
17 The California Public Utilities Commission (Commission) should adopt SoCalGas’ forecast as
18 reasonable.
19

³ Ex. ORA-19 (Waterworth) at 5-6.

⁴ Ex. ORA-19 (Waterworth) at 38.

⁵ Ex. ORA-19 (Waterworth) at 39.

⁶ Ex. ORA-19 (Waterworth) at 39.

⁷ Ex. ORA-19 (Waterworth) at 39.

⁸ Ex. ORA-19 (Waterworth) at 38.

B. Shared Services O&M

SHARED O&M - Constant 2016 (\$000)			
	Base Year 2016	Test Year 2019	Change
SoCalGas	\$11,659	\$21,050	\$9,391
ORA	\$11,659	\$17,667	\$6,008

ORA takes issue with the Test Year O&M forecast for shared services O&M, more specifically the forecast for GCT rents. ORA used the 2017 actuals as the basis of its estimate for the TY 2019 forecast – \$16.156 million. ORA’s TY 2019 forecast includes 2017 actuals, plus year-over-year escalations of 2.93 percent, plus an increase of \$1.561 million in 2019 for the addition of the 22nd floor.⁹

In analyzing ORA’s recommendation and reviewing 2017 adjusted recorded actual expenditures for GCT rents, SoCalGas determined that forecasts provided in the General Rate Case (GRC) direct testimony for GCT rents did not include annual landlord rent credits (\$892K per annum) or parking credits (\$774K per annum). The inadvertent omission of these credits from the GCT forecast was the primary source of the variance between SoCalGas’ 2017 forecast and 2017 adjusted recorded costs.

Table RDT-1 below highlights the major items that explain the variance between the 2017 GRC forecast and 2017 actual costs.

**Table RDT-1
Constant 2016 (\$000)**

	2017 GRC Forecast	2017 Actuals	Variance
GCT Rents	\$ 15,307	\$ 15,307	\$
Rent Credits (not included in forecast)		\$ (892)	\$ (892)
Parking Credits (not included in forecast)		\$ (774)	\$ (774)
Misc OpEx & Sundry		\$ 135	\$ 135
Total	\$ 15,307	\$ 13,776	\$ (1,531)

After identifying the omission of the rent and parking credits in the original forecasts, SoCalGas developed a revised, zero-based forecast for GCT rents for years 2018-2021 included

⁹ Ex. ORA-19 (Waterworth) at 39.

1 in Appendix A. A summary of the revised 2018-2021 GCT rent estimates are contained in Table
 2 RDT-2 below.

3 **Table RDT-2-Revised GCT rents 2018-2021**
 4 **Nominal (\$000)**

GCT Rents	2018	2019	2020	2021
2019 Rents (w/o 22nd floor)	\$ 16,440	\$ 16,389	\$ 16,943	\$ 17,518
22nd Floor - 2019-2021 Average	\$ -	\$ 625	\$ 1,478	\$ 1,527
Adjusted 2019 GCT Rents	\$ 16,440	\$ 17,014	\$ 18,421	\$ 19,045

5
 6 The revised 2018-2021 forecasts incorporate landlord rent credits and parking credits, as
 7 well as refined estimates for base rents, property taxes, janitorial, parking and other operational
 8 costs. Included in the revised forecast are non-standard escalation items such as the addition of
 9 Operational Expenditure (OpEx) costs for the 28th floor in 2018 and the partial year-addition of
 10 the 22nd floor in 2019. Based on the updated forecast, the O&M impact of the 22nd floor in
 11 2019 is approximately \$625,000, increasing to \$1.478 million in 2020 and \$1.527 million in
 12 2021.

13 Because of the delay in the 22nd floor being incorporated into TY 2019 O&M, SoCalGas
 14 recommends a forecast consisting of the revised base GCT rent and OpEx (not including the
 15 22nd floor), plus the 3-year average of the revised 2019-2021 22nd floor rents as highlighted in
 16 Tables RDT-3 and RDT-4 below.

17 **Table RDT-3 – SCG Proposed TY 2019 GCT Rents - In nominal dollars**

GCT Rents	2019
2019 Rents (w/o 22nd floor)	\$ 16,389
22nd Floor - 2019-2021 Average	\$ 1,210
Adjusted 2019 GCT Rents	\$ 17,599

18
 19 **Table RDT-4 – Direct Testimony vs. Revised Forecast for Rents – In nominal dollars**

Description	Direct Testimony	Revised Forecast	Difference
GCT Rents	\$ 19,539	\$ 17,599	\$ (1,940)
Telecom	\$ 1,511	\$ 1,511	\$ -
Total Shared Services	\$ 21,050	\$ 19,110	\$ (1,940)

20
 21 Due to the variability of non-standard escalation items included in the revised forecast,
 22 ORA’s recommendation of using 2017 GCT actual costs plus a 2.93% escalation will result in an

1 insufficient TY 2019 O&M budget for GCT rents. SoCalGas proposes revised TY 2019
 2 forecasts of \$17.599 million for GCT rents and \$19.110 million for shared services in total,
 3 which is \$1.443 million higher than ORA’s recommendation of \$17.667 million as shown in
 4 Table RDT-5 below.

5 **Table RDT-5 – 2019 ORA vs. SDG&E Revised – 2016 (\$000)**

Description	2019 ORA	2019 SCG Revised	Difference
GCT Rents	\$ 16,156	\$ 17,599	\$ 1,443
Telecom	\$ 1,511	\$ 1,511	\$ -
Total Shared Services	\$ 17,667	\$ 19,110	\$ 1,443

6
 7 **IV. ADDITIONAL ITEMS**

8 **SCG 2019 GRC Testimony Revision Log – June 2018**

Exhibit	Witness	Page	Line	Revision Detail
SCG-24	R. Dale Tattersall	RDT-5	Table RDT-3	Revised the 2019 forecast for GCT rents contained in testimony and SCG-24-WP, page 18. The Forecast was revised from \$19,539 to \$17,599. This also revises the total shared Services forecast from \$21,050 to \$19,110. Exh. SCG-224 at RDT-3-4 and Appendix A.

9
 10 **V. CONCLUSION**

11 ORA agrees with SoCalGas’ forecast for non-shared service O&M. The Commission
 12 should adopt the TY 2019 forecast of \$2.400 million as reasonable.

13 SoCalGas disagrees with ORA’s recommended forecast for shared service O&M, more
 14 specifically, GCT rents. ORA’s recommended O&M funding for GCT rents in the amount of
 15 \$16.156 million will be insufficient to fully fund operations costs. SoCalGas recommends a
 16 revised TY 2019 forecast of \$17,599 for GCT rents, \$1.443 million higher than ORA’s
 17 recommendation and a total shared-service forecast of \$19.110 million. The Commission should
 18 adopt SoCalGas’ revised shared-service forecast as reasonable.

19 This concludes my rebuttal testimony.

**BEFORE THE PUBLIC UTILITIES
COMMISSION OF THE STATE OF CALIFORNIA**

**DECLARATION OF R. DALE TATTERSALL
REGARDING CONFIDENTIALITY OF CERTAIN DATA/DOCUMENTS
PURSUANT TO D.17-09-023**

I, R. Dale Tattersall, do declare as follows:

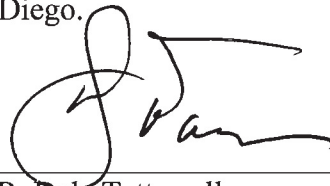
1. I am Manager of Facilities for San Diego Gas & Electric Company (“SDG&E”). I have been delegated authority to sign this declaration by Michael M. Schneider. I have reviewed the confidential information referenced within the following Attachment A---- submitted concurrently herewith. I am personally familiar with the facts in this Declaration and, if called upon to testify, I could and would testify to the following based upon my personal knowledge and/or information and belief.

2. I hereby provide this Declaration in accordance with Decision (“D.”) 17-09-023 and General Order (“GO”) 66-D to demonstrate that the confidential information (“Protected Information”) provided in Attachment A is within the scope of data protected as confidential under applicable law.

3. In accordance with the narrative justification described in Attachment A, the Protected Information should be protected from public disclosure.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct to the best of my knowledge.

Executed this 11th day of June, 2018, at San Diego.



R. Dale Tattersall
Manager of Facilities

ATTACHMENT A

SoCalGas Request for Confidentiality on the following information in its rebuttal testimony

Location of Protected Information	Legal Citations	Narrative Justification
<p>1) Appendix A – Revised GCT rents.xls</p>	<p>The following citations apply to both the Lease Data and the SCG Facilities Geographic Consolidation Strategy.ppt excerpts:</p> <p>Gov’t Code § 6254(k) (“Records, the disclosure of which is exempted or prohibited pursuant to federal or state law”). <i>See, e.g.,</i> D.11-01-036, 2011 WL 660568 (2011) (agreeing that confidential prices and contract terms specifically negotiated with a program vendor is proprietary and commercially sensitive and should remain confidential).</p> <p>Gov’t Code § 6254.7(d) (trade secrets) Evid. Code § 1060 (trade secrets) Civil Code § 3426 et seq. (relating to trade secrets).</p> <p>Gov’t Code § 6254.15 (disclosure not required for “corporate financial records, corporate</p>	<p>The GCT rent data contain confidential treatment under applicable law, including, but not limited to, the legal authority cited in the Legal Citations column.</p> <p><u>Lease Data</u></p> <p>The identified confidential information in the Lease Data is protected by confidentiality clauses within contracts between SCG and third-party vendors. The confidential information contained in these documents includes vendor pricing information which is proprietary. The proprietary information contains commercially-sensitive trade secrets and content not intended for public disclosure. Public disclosure would pose potential negative impacts and/or competitive harm.</p> <p>Contracted pricing information should not be made visible to the public, other vendors, contractors, or any others outside SCG, as public disclosure would impact competitive pricing, and the ability to secure optimal terms with third parties.</p> <p>The confidential information contained in the referenced documents cannot be disclosed as this data is proprietary, and represents and contains proprietary, commercially sensitive, trade secrets, and content not intended for public disclosure. SCG derives economic value from it not being generally known to the public and uses reasonable efforts to maintain the secrecy of</p>

	<p>proprietary information. . .”).</p>	<p>this information. Such trade secrets may not be used or disclosed except under appropriate precautions to maintain the confidentiality hereof, and may not be used in any way not expressly authorized by SCG as it could cause substantial harm to SCG and ultimately the ratepayers.</p> <p>Further, SCGs’ vendors engage in efforts which involve communications and work product which is intended only for access by designated members. Public disclosure would pose potential negative impacts and/or harm to SCG, its vendors, and/or the ratepayers.</p> <p>Market-sensitive lease cost and term information, if disclosed could provide market participants and SCG’s competitors with insight into SCG’s real estate and facilities activities, plans, and strategies, which would place SCG’s at an unfair business disadvantage. This could ultimately result in increased cost to core ratepayers. If disclosed, SCG’s competitors and market participants could also derive economic value from this information.</p>
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APPENDIX A

REVISED GCT RENTS ZERO BASED FORECAST

Exhibit SCG-224
Appendix A - Revised GCT Rents Zero Based Forecast
Nominal \$

2018

Main Lease (Excluding 28th Floor) 2200-0618

	1-Jan-18	1-Feb-18	1-Mar-18	1-Apr-18	1-May-18	1-Jun-18	1-Jul-18	1-Aug-18	1-Sep-18	1-Oct-18	1-Nov-18	1-Dec-18	Totals
Base Rent	\$ 1,188,884	\$ 1,153,174	\$ 1,159,044	\$ 1,203,638	\$ 2,051,446	\$ 1,159,994	\$ 1,187,494	\$ 1,159,994	\$ 1,159,994	\$ 1,187,494	\$ 1,178,534	\$ 2,069,986	\$ 15,859,677
Opex													
Parking GCT													
Parking WTC													
Parking Credit (WTC + GCT)													
Parking Validation													
Property Taxes													
Storage													
Sundry A/C													
Sundry Janitorial (Porters & Ba													
Sundry Janitorial (OT Porters)													
Sundry Invoices													
Sundry Misc.													
Main Lease Total	\$ 1,188,884	\$ 1,153,174	\$ 1,159,044	\$ 1,203,638	\$ 2,051,446	\$ 1,159,994	\$ 1,187,494	\$ 1,159,994	\$ 1,159,994	\$ 1,187,494	\$ 1,178,534	\$ 2,069,986	\$ 15,859,677

28th Floor 2200-0618

	1-Jan-18	1-Feb-18	1-Mar-18	1-Apr-18	1-May-18	1-Jun-18	1-Jul-18	1-Aug-18	1-Sep-18	1-Oct-18	1-Nov-18	1-Dec-18	Totals
Base Rent 28th Floor	\$ 37,629	\$ 38,136	\$ 37,036	\$ 37,100	\$ 102,648	\$ 37,563	\$ 37,563	\$ 37,563	\$ 37,563	\$ 37,563	\$ 37,563	\$ 102,648	\$ 580,579
Opex 28th Floor													
Parking GCT 28th Floor													
Parking WTC 28th Floor													
Parking Credit 28th Floor													
Property Taxes 28th Floor													
Sundry A/C 28th Floor													
Sundry Janitorial 28th Floor													
28th Floor Lease Total	\$ 37,629	\$ 38,136	\$ 37,036	\$ 37,100	\$ 102,648	\$ 37,563	\$ 37,563	\$ 37,563	\$ 37,563	\$ 37,563	\$ 37,563	\$ 102,648	\$ 580,579
2018 Total	\$ 1,226,513	\$ 1,191,310	\$ 1,196,080	\$ 1,240,737	\$ 2,154,095	\$ 1,197,558	\$ 1,225,058	\$ 1,197,558	\$ 1,197,558	\$ 1,225,058	\$ 1,216,097	\$ 2,172,634	\$ 16,440,255

2019

Main Lease 2200-0618

	1-Jan-19	1-Feb-19	1-Mar-19	1-Apr-19	1-May-19	1-Jun-19	1-Jul-19	1-Aug-19	1-Sep-19	1-Oct-19	1-Nov-19	1-Dec-19	Totals
Base Rent	\$ 1,223,608	\$ 1,196,108	\$ 1,203,389	\$ 2,140,170	\$ 1,203,389	\$ 1,203,389	\$ 1,230,889	\$ 1,203,389	\$ 1,203,389	\$ 1,230,889	\$ 1,220,612	\$ 2,129,893	\$ 16,389,115
Opex													
Parking GCT													
Parking WTC													
Parking Credit (WTC + GCT)													
Parking Validation													
Property Taxes													
Storage													
Sundry A/C													
Sundry Janitorial (Porters & Ba													
Sundry Janitorial (OT Porters)													
Sundry Invoices													
Sundry Misc.													
Main Lease Total	\$ 1,223,608	\$ 1,196,108	\$ 1,203,389	\$ 2,140,170	\$ 1,203,389	\$ 1,203,389	\$ 1,230,889	\$ 1,203,389	\$ 1,203,389	\$ 1,230,889	\$ 1,220,612	\$ 2,129,893	\$ 16,389,115

PSEP Addition (22nd Floor) 2200-0618

	1-Jan-19	1-Feb-19	1-Mar-19	1-Apr-19	1-May-19	1-Jun-19	1-Jul-19	1-Aug-19	1-Sep-19	1-Oct-19	1-Nov-19	1-Dec-19	Totals
Base Rent	\$ -	\$ -	\$ -	\$ 43,743	\$ 76,937	\$ 43,743	\$ 43,743	\$ 43,743	\$ 43,743	\$ 43,743	\$ 109,691	\$ 176,078	\$ 625,165
Opex													
Parking GCT													
Parking WTC													
Parking Credit (WTC + GCT)													
Property Taxes													
Sundry A/C													
Sundry Janitorial													
PSEP Totals	\$ -	\$ -	\$ -	\$ 43,743	\$ 76,937	\$ 43,743	\$ 43,743	\$ 43,743	\$ 43,743	\$ 43,743	\$ 109,691	\$ 176,078	\$ 625,165
2019 Total	\$ 1,223,608	\$ 1,196,108	\$ 1,203,389	\$ 2,183,913	\$ 1,280,326	\$ 1,247,132	\$ 1,274,632	\$ 1,247,132	\$ 1,247,132	\$ 1,274,632	\$ 1,330,303	\$ 2,305,971	\$ 17,014,280

2020

Main Lease 2200-0618

	1-Jan-20	1-Feb-20	1-Mar-20	1-Apr-20	1-May-20	1-Jun-20	1-Jul-20	1-Aug-20	1-Sep-20	1-Oct-20	1-Nov-20	1-Dec-20	Totals
Base Rent													
Opex													
Parking GCT													
Parking WTC													
Parking Credit (WTC + GCT)													
Parking Validation													
Property Taxes													
Storage													
Sundry A/C													
Sundry Janitorial (Porters & Ba													
Sundry Janitorial (OT Porters)													
Sundry Invoices													
Sundry Misc.													
Main Lease Total	\$ 1,266,389	\$ 1,238,889	\$ 1,246,535	\$ 2,201,501	\$ 1,246,535	\$ 1,246,535	\$ 1,274,035	\$ 1,246,535	\$ 1,246,535	\$ 1,274,035	\$ 1,264,232	\$ 2,191,698	\$ 16,943,453

PSEP Addition (22nd Floor) 2200-0618

	1-Jan-20	1-Feb-20	1-Mar-20	1-Apr-20	1-May-20	1-Jun-20	1-Jul-20	1-Aug-20	1-Sep-20	1-Oct-20	1-Nov-20	1-Dec-20	Totals
Base Rent													
Opex													
Parking GCT													
Parking WTC													
Parking Credit (WTC + GCT)													
Property Taxes													
Sundry A/C													
Sundry Janitorial													
PSEP Totals	\$ 111,095	\$ 111,095	\$ 111,666	\$ 111,666	\$ 179,380	\$ 111,666	\$ 111,666	\$ 111,666	\$ 111,666	\$ 111,666	\$ 113,479	\$ 181,194	\$ 1,477,902
2020 Total	\$ 1,377,484	\$ 1,349,984	\$ 1,358,200	\$ 2,313,167	\$ 1,425,915	\$ 1,358,200	\$ 1,385,700	\$ 1,358,200	\$ 1,358,200	\$ 1,385,700	\$ 1,377,711	\$ 2,372,892	\$ 18,421,355

2021

Main Lease 2200-0618

	1-Jan-21	1-Feb-21	1-Mar-21	1-Apr-21	1-May-21	1-Jun-21	1-Jul-21	1-Aug-21	1-Sep-21	1-Oct-21	1-Nov-21	1-Dec-21	Totals
Base Rent													
Opex													
Parking GCT													
Parking WTC													
Parking Credit (WTC + GCT)													
Parking Validation													
Property Taxes													
Storage													
Sundry A/C													
Sundry Janitorial (Porters & Bas													
Sundry Janitorial (OT Porters)													
Sundry Invoices													
Sundry Misc.													
Main Lease Total	\$ 1,310,739	\$ 1,283,239	\$ 1,291,267	\$ 2,264,783	\$ 1,291,267	\$ 1,291,267	\$ 1,318,767	\$ 1,291,267	\$ 1,291,267	\$ 1,318,767	\$ 1,309,451	\$ 2,255,467	\$ 17,517,551

PSEP Addition (22nd Floor) 2200-0618

	1-Jan-21	1-Feb-21	1-Mar-21	1-Apr-21	1-May-21	1-Jun-21	1-Jul-21	1-Aug-21	1-Sep-21	1-Oct-21	1-Nov-21	1-Dec-21	Totals
Base Rent													
Opex													
Parking GCT													
Parking WTC													
Parking Credit (WTC + GCT)													
Property Taxes													
Sundry A/C													
Sundry Janitorial													
PSEP Totals	\$ 114,939	\$ 114,939	\$ 115,539	\$ 115,539	\$ 184,607	\$ 115,539	\$ 115,539	\$ 115,539	\$ 115,539	\$ 115,539	\$ 117,402	\$ 186,471	\$ 1,527,129
2021 Total	\$ 1,425,679	\$ 1,398,179	\$ 1,406,806	\$ 2,380,322	\$ 1,475,875	\$ 1,406,806	\$ 1,434,306	\$ 1,406,806	\$ 1,406,806	\$ 1,434,306	\$ 1,426,853	\$ 2,441,937	\$ 19,044,680

APPENDIX B

GLOSSARY OF TERMS

Commission	California Public Utilities Commission
GCT	Gas Company Tower
GRC	General Rate Case
O&M	Operations and Maintenance
OpEx	Operational Expenditure
ORA	Office of Ratepayer Advocates
SoCalGas	Southern California Gas Company
TY	Test Year