

Guidance Instructions for WMP Cost Reporting Template
 September 2024

1. Please review, correct and complete all fields listed in the associated excel spreadsheet file ([Utility Name (e.g., PG&E, SCE, or SDG&E)] IOU WMP Cost Reporting and Account Tracking Template.xlsx):
 - a. Use the date of the response to this data request to change the file name following format the “[Utility Name] WMP Cost Reporting Template yyyymmdd.xlsx”.
 - b. Tab “**Overview and Instructions**”: follow the instructions.
 - c. Tabs “**General Info**,” “**HFTD, CapEx**,” “**HFTD, OpEx**,” “**non-HFTD, CapEx**,” “**non-HFTD, OpEx**”: Use the methods described below for filling out each field as described.
 - d. Tab “**Account Tracking**”: Use the methods described in associated “Guidance for Accounts Tracking” for filling out each field as described.

Tab: General Info (1 of 5)

Col.	Title	Instructions	SDG&E Notes
A	Mitigation Initiative Cost Reporting Identification Code	Autogenerated code unique to this information-only submittal: This is an autogenerated code for this WMP Cost Reporting template for each mitigation initiative intended to allow for tracking across filings (GRC, WMP, SB 884, etc.). It combines the Utility Initiative Tracking ID and GRC Activity Unique Code.	
B	Utility Initiative Tracking ID	Unique Mitigation Initiative Code Number from WMPs and QDRs. The “Utility Initiative Tracking ID” is a unique tracking ID for a given Initiative. This ID must match the "Utility Initiative Tracking ID" field for the same initiative in all QDR submissions for the initiative(s) entire lifecycle. Provide from most current QDR (Table 11, Column 2: UtilityInitiativeTrackingID). ¹	
C	WMP Mitigation Initiative Title	Provide from most current QDR (Table 11, Column 1: WMPInitiativeActivity). ²	

¹ See [Data Analytics Division | Office of Energy Infrastructure Safety \(ca.gov\)](#): QDR Wildfire Mitigation Data Tables 1-15 Template.

² See [Data Analytics Division | Office of Energy Infrastructure Safety \(ca.gov\)](#): QDR Wildfire Mitigation Data Tables 1-15 Template.

D	WMP Mitigation Initiative Description	Brief WMP Mitigation Initiative activity description. Provide from most current QDR (Table 1, Column 7: InitiativeDescription). ³	
E	WMP Mitigation Initiative Category	Select Category Value from pull-down menu to align with information provided in the most current QDR. ⁴	
F	Type of Units (e.g., miles, # of inspections, # of poles repaired/replaced, etc.)	Provide the unit of measure of quantifiable, numeric units (e.g., miles, # of inspections, # of poles repaired/replaced, etc.). For non-quantitative units, indicate “non-numeric.” Provide units as provided in most current QDR (Table 1, Column 19: QuantTargetUnits). ⁵	
G	WMP File Location (URL)		
H	Cost requested in original GRC Application	Record the cost requested in the initializing Application filed for Test Year (TY) of the most recent (and currently applicable) GRC, prior to the GRC Decision authorizing funding for this mitigation initiative. (e.g., SCE 2025 TY Application filed in 2023)	
I	GRC Activity Title	Provide relevant GRC Mitigation Initiative Activity Title.	
J	GRC Activity Unique Code (MAT, WBS, Budget Code/Cost Center)	Provide relevant mitigation initiative Activity Unique Code (Maintenance Activity Type [PG&E], Work Breakdown Structure [SCE], Budget Code/Cost Center Level [SDG&E]) from most recently approved GRC. ⁶	
K	GRC Activity Description	Provide brief GRC Mitigation Initiative Activity Description.	

³ See [Data Analytics Division | Office of Energy Infrastructure Safety \(ca.gov\)](#): QDR Wildfire Mitigation Data Tables 1-15 Template.

⁴ See [Data Analytics Division | Office of Energy Infrastructure Safety \(ca.gov\)](#): QDR Wildfire Mitigation Data Tables 1-15 Template.

⁵ See [Data Analytics Division | Office of Energy Infrastructure Safety \(ca.gov\)](#): QDR Wildfire Mitigation Data Tables 1-15 Template.

⁶ See D.24-05-064 Appendix A (Row 28): Risk-Based Decision-Making Framework Regarding Required Elements for Risk and Mitigation Analysis in the Risk Assessment Mitigation Phase (RAMP) and General Rate Case (GRC) Applications. For PG&E’s gas operations and electric distribution operations, programs are defined at the Maintenance Activity Type (MAT) level. For SCE, Programs are defined at the GRC Activity and Work Breakdown Structure (WBS) levels for expense and capital, respectively. For SDG&E, Capital programs are defined at the budget code (BC) level, and an expense program is presented by workpaper, which typically contains a single cost center (CC) or a group of cost centers.

L	GRC Activity Section and Page Number	Provide where to find this in the currently applicable GRC. IMPORTANT: As this field relates to the "Utility WMP Mitigation Initiative," create additional rows duplicating on the "Utility WMP Mitigation Initiative" field if necessary (e.g., if a one to many relationship between GRC Activity and WMP activity exists, such as when a GRC Activity falls into more than one WMP activity).	
M	GRC Appendix	Identify the workpapers associated with this GRC Activity.	
N	GRC File Location (URL)	Provide link to the originally submitted GRC file.	
O	Recorded Costs Above GRC Authorization	Provide total costs above amount authorized in GRC for this mitigation initiative as follows: Total = all non-GRC authorized/projected cost fields in Columns H-S of Tabs 2-5 minus combined total of GRC cost fields in Columns B-G of Tabs 2-5.	Included 2023 only (Column H – Column B) as these are the only "recorded" amounts in Columns B-G.
P	Cost-Benefit Ratio (CBR) (\$)	Provide Cost-Benefit Ratio of the mitigation initiative per D.22-12-027. For undergrounding, benefits must relate to the mitigation of overhead line miles not underground miles mitigated.	
Q	Risk Spend Efficiency (RSE) Calculation	Only if not providing CBR. D.18-12-014 provides that the utilities are to provide a ranking of proposed mitigations by RSE as part of their GRC submission. In D.22-12-027, CPUC extended the requirement to develop RSEs from mitigations, proposed by utilities to address risks, to "controls," which are programs or activities required by statute, regulations or prior Commission decisions. Energy Safety requires electric utilities to provide RSEs in their WMPs.	
R	Comments	Provide any explanatory notes needed for clarification of data provision. <ul style="list-style-type: none"> Explain deviations between total forecast and total recorded costs and units (e.g., unit cost increases, changing MAT/WBS/BC/CC or Utility 	

		<p>Initiative Tracking ID designations), similar to explanations provided in the Risk Spend Accountability Reports in columns T-U, “Cost Variance Explanation & Unit Variance Explanation”, (e.g., unit cost increases, changing MAT/WBS/CC code designations).</p> <ul style="list-style-type: none"> • Explain any of the following: Disappearance of Utility Initiative Tracking ID (UITID) from QDR/quarter to the next. Grouping of UITIDs on a single line in the QDR. Change of this grouping composition between quarters. Change of UITID format (hyphens versus underscores). 	
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Tab: HFTD, CapEx (2 of 5)

Col.	Title	Instructions	SDG&E Notes
A	Mitigation Initiative Cost Reporting Identification Code	Autogenerated code (see above).	
B	WMP 2023 (\$)	Record dollar amounts for WMP Year 1 CapEx (\$) in the in the HFTD	
C	WMP 2023 Number of Units (where applicable)	Record unit amounts for WMP Year 1 CapEx (where applicable) in the HFTD	
D	WMP 2024 (\$)	Record dollar amounts for WMP Year 2 CapEx (\$)in the HFTD	
E	WMP 2024 Number of Units (where applicable)	Record unit amounts for WMP Year 2 CapEx (where applicable) in the HFTD	
F	WMP 2025 (\$)	Record dollar amounts for WMP Year 3 CapEx (\$) in the HFTD	
G	WMP 2025 Number of Units (where applicable)	Record unit amounts for WMP Year 3 CapEx (where applicable) in the HFTD	

December 20, 2024

H	Costs authorized in last GRC (202x) (\$) for WMP 2023	Record dollar amounts for CapEx revenue authorized in last GRC (202x) (\$) in the HFTD for WMP Year 1	
I	Units authorized in last GRC (202x) (\$) for WMP 2023	Record unit amounts for CapEx Units authorized in last GRC (202x) in the HFTD for WMP Year 1	
J	Costs authorized in last GRC (202x) (\$) for WMP 2024	Record dollar amounts for CapEx revenue authorized in last GRC (202x) (\$) in the HFTD for WMP Year 2	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
K	Units authorized in last GRC (202x) (\$) for WMP 2024	Record unit amounts for CapEx Units authorized in last GRC (202x) in the HFTD for WMP Year 2	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
L	Costs authorized in last GRC (202x) (\$) for WMP 2025	Record dollar amounts for CapEx revenue authorized in last GRC (202x) (\$) in the HFTD for WMP Year 3	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
M	Units authorized in last GRC (202x) (\$) for WMP 2025	Record unit amounts for CapEx Units authorized in last GRC (202x) in the HFTD for WMP Year 3	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
N	Costs to be requested in next GRC (202x) (\$) for WMP 2023	Record any dollar amounts for CapEx Costs anticipated to be requested in next GRC (202x) (\$) in the HFTD used to estimate costs for current WMP Year 1	Not applicable. Costs for 2023 are excluded from SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.

December 20, 2024

O	Units to be requested in next GRC (202x) (\$) for WMP 2023	Record any unit amounts for CapEx Costs anticipated to be requested in next GRC (202x) (\$) in the HFTD used to estimate costs for current WMP Year 1	Not applicable. Costs for 2023 are excluded from SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
P	Costs to be requested in next GRC (202x) (\$) for WMP 2024	Record any dollar amounts for CapEx Costs anticipated to be requested in next GRC (202x) (\$) in the HFTD used to estimate costs for current WMP Year 2	
Q	Units to be requested in next GRC (202x) (\$) for WMP 2024	Record any unit amounts for CapEx Costs anticipated to be requested in next GRC (202x) (\$) in the HFTD used to estimate costs for current WMP Year 2	
R	Costs to be requested in next GRC (202x) (\$) for WMP 2025	Record any dollar amounts for CapEx Costs anticipated to be requested in next GRC (202x) (\$) in the HFTD used to estimate costs for current WMP Year 3	Not applicable. Costs for 2025 are not available by mitigation. Revenue requirement for 2025 is based on post-test year attrition mechanism.
S	Units to be requested in next GRC (202x) (\$) for WMP 2025	Record any unit amounts for CapEx Costs anticipated to be requested in next GRC (202x) (\$) in the HFTD used to estimate costs for current WMP Year 3	Not applicable. Costs for 2025 are not available by mitigation. Revenue requirement for 2025 is based on post-test year attrition mechanism.
T	Costs (\$) recorded via Application for WMP 2023	Record dollar amounts for CapEx Costs recorded via Application (202x) (\$) in the HFTD (\$). Provide total of all costs currently recorded in memo and/or balancing accounts for WMP year 1 (e.g., total applied to this mitigation for this year from all accounts in the Account Tracking tab).	SDG&E has provided incremental 2023 CapEx which will be filed for recovery in the WMP Track 3 application. To clarify, CapEx costs are not recorded in a memo and/or balancing account. Capital-related costs (depreciation, return, and income taxes on assets in service) are recorded to the memo and/or balancing accounts. This does not occur until CapEx costs go into service and are deemed used and useful.
U	Units recorded via Application for WMP 2023	Record unit amounts for CapEx Units recorded via Application (202x) in the HFTD. Provide total of all units worked as currently recorded in memo and/or balancing accounts for WMP year 1 (e.g., total worked for this mitigation for this year from all accounts in the Account Tracking tab).	SDG&E has provided incremental 2023 CapEx which will be filed for recovery in the WMP Track 3 application. To clarify, CapEx costs are not recorded in a memo and/or balancing account. Capital-related costs (depreciation, return, and income taxes on assets in service) are recorded to the memo and/or balancing accounts. This does not occur until CapEx costs are deemed used and useful and go into service.

V	Costs (\$) recorded via Application for WMP 2024	Record dollar amounts for CapEx Costs recorded via Application (202x) (\$) in the HFTD (\$). Provide total of all costs currently recorded in memo and/or balancing accounts for WMP year 2 (e.g., total applied to this mitigation for this year from all accounts in the Account Tracking tab).	Not applicable. Costs for 2024 are requested in SDG&E's pending 2024 GRC, approved on December 19, 2024 SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10. To clarify, CapEx costs are not recorded in a memo and/or balancing account. Capital-related costs (depreciation, return, and income taxes on assets in service) are recorded to memo and/or balancing account. This does not occur until CapEx costs are deemed used and useful and go into service.
W	Units recorded via Application for WMP 2024	Record unit amounts for CapEx Units recorded via Application (202x) in the HFTD. Provide total of all units worked as currently recorded in memo and/or balancing accounts for WMP year 2 (e.g., total worked for this mitigation for this year from all accounts in the Account Tracking tab).	Not applicable. Costs for 2024 are requested in SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10. To clarify, CapEx costs are not recorded in a memo and/or balancing account. Capital-related costs (depreciation, return, and income taxes on assets in service) are recorded to memo and/or balancing account. This doesn't occur until CapEx costs are deemed used and useful and go into service.
X	Costs (\$) recorded via Application for WMP 2025	Record dollar amounts for CapEx Costs recorded via Application (202x) (\$) in the HFTD (\$). Provide total of all costs currently recorded in memo and/or balancing accounts recovered for WMP year 3 (e.g., total applied to this mitigation for this year from all accounts in the Account Tracking tab).	Not applicable. Costs for 2025 are requested in SDG&E's pending 2024 GRC but not by mitigation. To clarify, CapEx costs are not recorded in a memo and/or balancing account. Capital-related costs (depreciation, return, and income taxes on assets in service) are recorded to memo and/or balancing account. This doesn't occur until CapEx costs are deemed used and useful and go into service.
Y	Units recorded via Application for WMP 2025	Record unit amounts for CapEx Units recorded via Application (202x) in the HFTD. Provide total of all units worked as currently recorded in memo and/or	Not applicable. Costs for 2025 are requested in SDG&E's pending 2024 GRC but not by mitigation. To clarify, CapEx costs are not recorded

		balancing accounts for WMP year 3 (e.g., total worked for this mitigation for this year from all accounts in the Account Tracking tab).	in a memo and/or balancing account. Capital-related costs (depreciation, return, and income taxes on assets in service) are recorded to memo and/or balancing account. This doesn't occur until CapEx costs are deemed used and useful and go into service.
Z	SB 884 Activity, Forecasted Costs (\$) for WMP 2023	Record dollar amounts for SB 884 Activity Forecasted CapEx Costs applicable to the specified WMP activity for WMP Year 1.	Not applicable.
AA	SB 884 Activity, Forecasted Units for WMP 2023	Record unit amounts for SB 884 Activity related to Forecasted CapEx Costs applicable to the specified WMP activity for WMP Year 1.	Not applicable.
AB	SB 884 Activity, Forecasted Costs (\$) for WMP 2024	Record dollar amounts for SB 884 Activity Forecasted CapEx Costs applicable to the specified WMP activity for WMP Year 2.	Not applicable.
AC	SB 884 Activity, Forecasted Units for WMP 2024	Record unit amounts for SB 884 Activity related to Forecasted CapEx Costs applicable to the specified WMP activity for WMP Year 2.	Not applicable.
AD	SB 884 Activity, Forecasted Costs (\$) for WMP 2025	Record dollar amounts for SB 884 Activity Forecasted CapEx Costs applicable to the specified WMP activity for WMP Year 3.	Not applicable.
AE	SB 884 Activity, Forecasted Units for WMP 2025	Record unit amounts for SB 884 Activity related to Forecasted CapEx Costs applicable to the specified WMP activity for WMP Year 2.	Not applicable.
AF	FERC or Other Forecasted Costs (\$) to be recovered for WMP 2023	Record dollar amounts for FERC or Other Forecasted CapEx Costs, in the HFTD for WMP Year 1. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E's FERC formula rate.
AG	FERC or Other Forecasted Units to be recovered for WMP 2023	Record unit amounts for FERC or Other Forecasted CapEx Costs, in the HFTD for WMP Year 1. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E's FERC formula rate.
AH	FERC or Other Forecasted Costs (\$) to be recovered for WMP 2024	Record dollar amounts for FERC or Other Forecasted CapEx Costs, in the HFTD for WMP Year 2. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E's FERC formula rate.

	to be recovered for WMP 2024		
AI	FERC or Other Forecasted Units to be recovered for WMP 2024	Record unit amounts for FERC or Other Forecasted CapEx Costs, in the HFTD for WMP Year 2. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E’s FERC formula rate.
AJ	FERC or Other Forecasted Costs (\$) to be recovered for WMP 2025	Record dollar amounts for FERC or Other Forecasted CapEx Costs, in the HFTD for WMP Year 3. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E’s FERC formula rate.
AK	FERC or Other Forecasted Units to be recovered for WMP 2025	Record unit amounts for FERC or Other Forecasted CapEx Costs, in the HFTD for WMP Year 3. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E’s FERC formula rate.
AL	Comments	Provide any explanatory notes. Explain deviations between total forecast and total recorded costs and units (e.g., unit cost increases, changing MAT/WBS/BC/CC or Utility Initiative Tracking ID designations), similar to explanations provided in the Risk Spend Accountability Reports in columns T-U, “Cost Variance Explanation & Unit Variance Explanation”, (e.g., unit cost increases, changing MAT/WBS/CC code designations).	

Tab: HFTD, OpEx (3 of 5)

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C	WMP 2023 Number of Units (where applicable)	Record unit amounts for WMP Year 1 OpEx (where applicable) in the HFTD	

D	WMP 2024 (\$)	Record dollar amounts for WMP Year 2 OpEx (\$) in the HFTD	
E	WMP 2024 Number of Units (where applicable)	Record unit amounts for WMP Year 2 OpEx (where applicable) in the HFTD	
F	WMP 2025 (\$)	Record dollar amounts for WMP Year 3 OpEx (\$) in the HFTD	
G	WMP 2025 Number of Units (where applicable)	Record unit amounts for WMP Year 3 OpEx (where applicable) in the HFTD	
H	Costs authorized in last GRC (202x) (\$) for WMP 2023	Record dollar amounts for OpEx revenue authorized in last GRC (202x) (\$) in the HFTD for WMP Year 1	
I	Units authorized in last GRC (202x) (\$) for WMP 2023	Record unit amounts for OpEx Units authorized in last GRC (202x) in the HFTD for WMP Year 1	
J	Costs authorized in last GRC (202x) (\$) for WMP 2024	Record dollar amounts for OpEx revenue authorized in last GRC (202x) (\$) in the HFTD for WMP Year 2	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
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L	Costs authorized in last GRC (202x) (\$) for WMP 2025	Record dollar amounts for OpEx revenue authorized in last GRC (202x) (\$) in the HFTD for WMP Year 3	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.

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Q	Units to be requested in next GRC (202x) (\$) for WMP 2024	Record any unit amounts for OpEx Costs anticipated to be requested in next GRC (202x) (\$) in the HFTD used to estimate costs for current WMP Year 2	
R	Costs to be requested in next GRC (202x) (\$) for WMP 2025	Record any dollar amounts for OpEx Costs anticipated to be requested in next GRC (202x) (\$) in the HFTD used to estimate costs for current WMP Year 3	Not applicable. Costs for 2025 are not available by mitigation. Revenue requirement for 2025 is based on post-test year attrition mechanism.
S	Units to be requested in next GRC (202x) (\$) for WMP 2025	Record any unit amounts for OpEx Costs anticipated to be requested in next GRC (202x) (\$) in the HFTD used to estimate costs for current WMP Year 3	Not applicable. Costs for 2025 are not available by mitigation. Revenue requirement for 2025 is based on post-test year attrition mechanism.
T	Costs (\$) recorded via Application for WMP 2023	Record dollar amounts for OpEx Costs recorded via Application (202x) (\$) in the HFTD (\$). Provide total of all costs currently recorded in memo and/or balancing accounts for WMP year 1 (e.g., total applied to this mitigation for this year from all accounts in the Account Tracking tab).	

U	Units recorded via Application for WMP 2023	Record unit amounts for OpEx Units recorded via Application (202x) in the HFTD. Provide total of all units worked as currently recorded in memo and/or balancing accounts for WMP year 1 (e.g., total worked for this mitigation for this year from all accounts in the Account Tracking tab).	
V	Costs (\$) recorded via Application for WMP 2024	Record dollar amounts for OpEx Costs recorded via Application (202x) (\$) in the HFTD (\$). Provide total of all costs currently recorded in memo and/or balancing accounts for WMP year 2 (e.g., total applied to this mitigation for this year from all accounts in the Account Tracking tab).	Not applicable. Costs for 2024 are requested in SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
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AA	SB 884 Activity, Forecasted Units for WMP 2023	Record unit amounts for SB 884 Activity related to Forecasted OpEx Costs in the HFTD applicable to the specified WMP activity for WMP Year 1.	Not applicable.

AB	SB 884 Activity, Forecasted Costs (\$) for WMP 2024	Record dollar amounts for SB 884 Activity Forecasted OpEx Costs in the HFTD applicable to the specified WMP activity for WMP Year 2.	Not applicable.
AC	SB 884 Activity, Forecasted Units for WMP 2024	Record unit amounts for SB 884 Activity related to Forecasted OpEx Costs in the HFTD applicable to the specified WMP activity for WMP Year 2.	Not applicable.
AD	SB 884 Activity, Forecasted Costs (\$) for WMP 2025	Record dollar amounts for SB 884 Activity Forecasted OpEx Costs in the HFTD applicable to the specified WMP activity for WMP Year 3.	Not applicable.
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AK	FERC or Other Forecasted Units to	Record unit amounts for FERC or Other Forecasted OpEx Costs in the HFTD for WMP Year 3. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E's FERC formula rate.

	be recovered for WMP 2025		
AL	Comments	Provide any explanatory notes. Explain deviations between total forecast and total recorded costs and units (e.g., unit cost increases, changing MAT/WBS/BC/CC or Utility Initiative Tracking ID designations), similar to explanations provided in the Risk Spend Accountability Reports in columns T-U, “Cost Variance Explanation & Unit Variance Explanation”, (e.g., unit cost increases, changing MAT/WBS/CC code designations).	

Tab: non-HFTD, CapEx (4 of 5)

Col.	Title	Instructions	SDG&E Notes
A	Mitigation Initiative Cost Reporting Identification Code	Autogenerated code (see above).	
B	WMP 2023 (\$)	Record dollar amounts for WMP Year 1 CapEx (\$) in the in the non-HFTD	
C	WMP 2023 Number of Units (where applicable)	Record unit amounts for WMP Year 1 CapEx (where applicable) in the non-HFTD	
D	WMP 2024 (\$)	Record dollar amounts for WMP Year 2 CapEx (\$)in the non-HFTD	
E	WMP 2024 Number of Units (where applicable)	Record unit amounts for WMP Year 2 CapEx (where applicable) in the non-HFTD	
F	WMP 2025 (\$)	Record dollar amounts for WMP Year 3 CapEx (\$) in the non-HFTD	
G	WMP 2025 Number of Units (where applicable)	Record unit amounts for WMP Year 3 CapEx (where applicable) in the non-HFTD	
H	Costs authorized in last GRC (202x) (\$) for WMP 2023	Record dollar amounts for CapEx revenue authorized in last GRC (202x) (\$) in the non-HFTD for WMP Year 1	

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I	Units authorized in last GRC (202x) (\$) for WMP 2023	Record unit amounts for CapEx Units authorized in last GRC (202x) in the non-HFTD for WMP Year 1	
J	Costs authorized in last GRC (202x) (\$) for WMP 2024	Record dollar amounts for CapEx revenue authorized in last GRC (202x) (\$) in the non-HFTD for WMP Year 2	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
K	Units authorized in last GRC (202x) (\$) for WMP 2024	Record unit amounts for CapEx Units authorized in last GRC (202x) in the non-HFTD for WMP Year 2	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
L	Costs authorized in last GRC (202x) (\$) for WMP 2025	Record dollar amounts for CapEx revenue authorized in last GRC (202x) (\$) in the non-HFTD for WMP Year 3	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
M	Units authorized in last GRC (202x) (\$) for WMP 2025	Record unit amounts for CapEx Units authorized in last GRC (202x) in the non-HFTD for WMP Year 3	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
N	Costs to be requested in next GRC (202x) (\$) for WMP 2023	Record any dollar amounts for CapEx Costs anticipated to be requested in next GRC (202x) (\$) in the non-HFTD used to estimate costs for current WMP Year 1	Not applicable. Costs for 2023 are excluded from SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
O	Units to be requested in next GRC (202x) (\$) for WMP 2023	Record any unit amounts for CapEx Costs anticipated to be requested in next GRC (202x) (\$) in the non-HFTD used to estimate costs for current WMP Year 1	Not applicable. Costs for 2023 are excluded from SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all

			currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
P	Costs to be requested in next GRC (202x) (\$) for WMP 2024	Record any dollar amounts for CapEx Costs anticipated to be requested in next GRC (202x) (\$) in the non-HFTD used to estimate costs for current WMP Year 2	
Q	Units to be requested in next GRC (202x) (\$) for WMP 2024	Record any unit amounts for CapEx Costs anticipated to be requested in next GRC (202x) (\$) in the non-HFTD used to estimate costs for current WMP Year 2	
R	Costs to be requested in next GRC (202x) (\$) for WMP 2025	Record any dollar amounts for CapEx Costs anticipated to be requested in next GRC (202x) (\$) in the non-HFTD used to estimate costs for current WMP Year 3	Not applicable. Costs for 2025 are not available by mitigation. Revenue requirement for 2025 is based on post-test year attrition mechanism.
S	Units to be requested in next GRC (202x) (\$) for WMP 2025	Record any unit amounts for CapEx Costs anticipated to be requested in next GRC (202x) (\$) in the non-HFTD used to estimate costs for current WMP Year 3	Not applicable. Costs for 2025 are not available by mitigation. Revenue requirement for 2025 is based on post-test year attrition mechanism.
T	Costs (\$) recorded via Application for WMP 2023	Record dollar amounts for CapEx Costs recorded via Application (202x) (\$) in the non-HFTD (\$). Provide total of all costs currently recorded in memo and/or balancing accounts for WMP year 1 (e.g., total applied to this mitigation for this year from all accounts in the Account Tracking tab).	SDG&E has provided incremental 2023 CapEx which will be requested for recovery SDG&E's Track 3 request in A.22-05-026. To clarify, CapEx costs are not recorded in a memo and/or balancing account. Capital-related costs (depreciation, return, and income taxes on assets in service) are recorded to the memo and/or balancing accounts. This doesn't occur until CapEx costs are deemed used and useful and go into service.
U	Units recorded via Application for WMP 2023	Record unit amounts for CapEx Units recorded via Application (202x) in the non-HFTD. Provide total of all units worked as currently recorded in memo and/or balancing accounts for WMP year 1 (e.g., total worked for this mitigation for this year from all accounts in the Account Tracking tab).	SDG&E has provided incremental 2023 CapEx which will be requested for recovery SDG&E's Track 3 request in A.22-05-026. To clarify, CapEx costs are not recorded in a memo and/or balancing account. Capital-related costs (depreciation, return, and income taxes on assets in service) are recorded to the memo and/or balancing accounts. This doesn't occur until CapEx costs are deemed used and useful and go into service.
V	Costs (\$) recorded via Application for WMP 2024	Record dollar amounts for CapEx Costs recorded via Application (202x) (\$) in the non-HFTD (\$). Provide total of all costs currently recorded in memo and/or	Not applicable. Costs for 2024 are requested in SDG&E's pending 2024 GRC. SDG&E has provided all currently available information for all

		balancing accounts for WMP year 2 (e.g., total applied to this mitigation for this year from all accounts in the Account Tracking tab).	categories and will supplement with 2024 Authorized numbers as applicable by January 10. To clarify, CapEx costs are not recorded in a memo and/or balancing account. Capital-related costs (depreciation, return, and income taxes on assets in service) are recorded to memo and/or balancing account. This doesn't occur until CapEx costs are deemed used and useful and go into service.
W	Units recorded via Application for WMP 2024	Record unit amounts for CapEx Units recorded via Application (202x) in the non-HFTD. Provide total of all units worked as currently recorded in memo and/or balancing accounts for WMP year 2 (e.g., total worked for this mitigation for this year from all accounts in the Account Tracking tab).	Not applicable. Costs for 2024 are requested in SDG&E's pending 2024 GRC. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10. To clarify, CapEx costs are not recorded in a memo and/or balancing account. Capital-related costs (depreciation, return, and income taxes on assets in service) are recorded to memo and/or balancing account. This doesn't occur until CapEx costs are deemed used and useful and go into service.
X	Costs (\$) recorded via Application for WMP 2025	Record dollar amounts for CapEx Costs recorded via Application (202x) (\$) in the non-HFTD (\$). Provide total of all costs currently recorded in memo and/or balancing accounts for WMP year 3 (e.g., total applied to this mitigation for this year from all accounts in the Account Tracking tab).	Not applicable. Costs for 2025 are requested in SDG&E's pending 2024 GRC but not by mitigation. To clarify, CapEx costs are not recorded in a memo and/or balancing account. Capital-related costs (depreciation, return, and income taxes on assets in service) are recorded to memo and/or balancing account. This doesn't occur until CapEx costs are deemed used and useful and go into service.
Y	Units recorded via Application for WMP 2025	Record unit amounts for CapEx Units recorded via Application (202x) in the non-HFTD. Provide total of all units worked as currently recorded in memo and/or balancing accounts for WMP year 3 (e.g., total worked for this mitigation for this year from all accounts in the Account Tracking tab).	Not applicable. Costs for 2025 are requested in SDG&E's pending 2024 GRC but not by mitigation. To clarify, CapEx costs are not recorded in a memo and/or balancing account. Capital-related costs (depreciation, return, and income taxes on assets in service) are recorded to memo and/or balancing account. This doesn't occur until CapEx

			costs are deemed used and useful and go into service.
Z	SB 884 Activity, Forecasted Costs (\$) for WMP 2023	Record dollar amounts for SB 884 Activity Forecasted CapEx Costs applicable to the specified WMP activity for WMP Year 1.	Not applicable.
AA	SB 884 Activity, Forecasted Units for WMP 2023	Record unit amounts for SB 884 Activity related to Forecasted CapEx Costs applicable to the specified WMP activity for WMP Year 1.	Not applicable.
AB	SB 884 Activity, Forecasted Costs (\$) for WMP 2024	Record dollar amounts for SB 884 Activity Forecasted CapEx Costs applicable to the specified WMP activity for WMP Year 2.	Not applicable.
AC	SB 884 Activity, Forecasted Units for WMP 2024	Record unit amounts for SB 884 Activity related to Forecasted CapEx Costs applicable to the specified WMP activity for WMP Year 2.	Not applicable.
AD	SB 884 Activity, Forecasted Costs (\$) for WMP 2025	Record dollar amounts for SB 884 Activity Forecasted CapEx Costs applicable to the specified WMP activity for WMP Year 3.	Not applicable.
AE	SB 884 Activity, Forecasted Units for WMP 2025	Record unit amounts for SB 884 Activity related to Forecasted CapEx Costs applicable to the specified WMP activity for WMP Year 2.	Not applicable.
AF	FERC or Other Forecasted Costs (\$) to be recovered for WMP 2023	Record dollar amounts for FERC or Other Forecasted CapEx Costs, in the non-HFTD for WMP Year 1. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E's FERC formula rate.
AG	FERC or Other Forecasted Units to be recovered for WMP 2023	Record unit amounts for FERC or Other Forecasted CapEx Costs, in the non-HFTD for WMP Year 1. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E's FERC formula rate.
AH	FERC or Other Forecasted Costs (\$) to be recovered for WMP 2024	Record dollar amounts for FERC or Other Forecasted CapEx Costs, in the non-HFTD for WMP Year 2. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E's FERC formula rate.
AI	FERC or Other Forecasted Units to	Record unit amounts for FERC or Other Forecasted CapEx Costs, in the non-HFTD for WMP Year 2. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E's FERC formula rate.

	be recovered for WMP 2024		
AJ	FERC or Other Forecasted Costs (\$) to be recovered for WMP 2025	Record dollar amounts for FERC or Other Forecasted CapEx Costs, in the non-HFTD for WMP Year 3. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E’s FERC formula rate.
AK	FERC or Other Forecasted Units to be recovered for WMP 2025	Record unit amounts for FERC or Other Forecasted CapEx Costs, in the non-HFTD for WMP Year 3. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E’s FERC formula rate.
AL	Comments	Provide any explanatory notes. Explain deviations between total forecast and total recorded costs and units (e.g., unit cost increases, changing MAT/WBS/BC/CC or Utility Initiative Tracking ID designations), similar to explanations provided in the Risk Spend Accountability Reports in columns T-U, “Cost Variance Explanation & Unit Variance Explanation”, (e.g., unit cost increases, changing MAT/WBS/CC code designations).	

Tab: non-HFTD, OpEx (5 of 5)

Col.	Title	Instructions	SDG&E Notes
A	Mitigation Initiative Cost Reporting Identification Code	Autogenerated code (see above).	
B	WMP 2023 (\$)	Record dollar amounts for WMP Year 1 OpEx (\$) in the in the non-HFTD	
C	WMP 2023 Number of Units (where applicable)	Record unit amounts for WMP Year 1 OpEx (where applicable) in the non-HFTD	
D	WMP 2024 (\$)	Record dollar amounts for WMP Year 2 OpEx (\$) in the non-HFTD	
E	WMP 2024 Number of Units (where applicable)	Record unit amounts for WMP Year 2 OpEx (where applicable) in the non-HFTD	

F	WMP 2025 (\$)	Record dollar amounts for WMP Year 3 OpEx (\$) in the non-HFTD	
G	WMP 2025 Number of Units (where applicable)	Record unit amounts for WMP Year 3 OpEx (where applicable) in the non-HFTD	
H	Costs authorized in last GRC (202x) (\$) for WMP 2023	Record dollar amounts for OpEx revenue authorized in last GRC (202x) (\$) in the non-HFTD for WMP Year 1	
I	Units authorized in last GRC (202x) (\$) for WMP 2023	Record unit amounts for OpEx Units authorized in last GRC (202x) in the non-HFTD for WMP Year 1	
J	Costs authorized in last GRC (202x) (\$) for WMP 2024	Record dollar amounts for OpEx revenue authorized in last GRC (202x) (\$) in the non-HFTD for WMP Year 2	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
K	Units authorized in last GRC (202x) (\$) for WMP 2024	Record unit amounts for OpEx Units authorized in last GRC (202x) in the non-HFTD for WMP Year 2	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
L	Costs authorized in last GRC (202x) (\$) for WMP 2025	Record dollar amounts for OpEx revenue authorized in last GRC (202x) (\$) in the non-HFTD for WMP Year 3	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
M	Units authorized in last GRC (202x) (\$) for WMP 2025	Record unit amounts for OpEx Units authorized in last GRC (202x) in the non-HFTD for WMP Year 3	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.

N	Costs to be requested in next GRC (202x) (\$) for WMP 2023	Record any dollar amounts for OpEx Costs anticipated to be requested in next GRC (202x) (\$) in the non-HFTD used to estimate costs for current WMP Year 1	Not applicable. Costs for 2023 are excluded from SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
O	Units to be requested in next GRC (202x) (\$) for WMP 2023	Record any unit amounts for OpEx Costs anticipated to be requested in next GRC (202x) (\$) in the non-HFTD used to estimate costs for current WMP Year 1	Not applicable. Costs for 2023 are excluded from SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
P	Costs to be requested in next GRC (202x) (\$) for WMP 2024	Record any dollar amounts for OpEx Costs anticipated to be requested in next GRC (202x) (\$) in the non-HFTD used to estimate costs for current WMP Year 2	
Q	Units to be requested in next GRC (202x) (\$) for WMP 2024	Record any unit amounts for OpEx Costs anticipated to be requested in next GRC (202x) (\$) in the non-HFTD used to estimate costs for current WMP Year 2	
R	Costs to be requested in next GRC (202x) (\$) for WMP 2025	Record any dollar amounts for OpEx Costs anticipated to be requested in next GRC (202x) (\$) in the non-HFTD used to estimate costs for current WMP Year 3	Not applicable. Costs for 2025 are not available by mitigation. Revenue requirement for 2025 is based on post-test year attrition mechanism.
S	Units to be requested in next GRC (202x) (\$) for WMP 2025	Record any unit amounts for OpEx Costs anticipated to be requested in next GRC (202x) (\$) in the non-HFTD used to estimate costs for current WMP Year 3	Not applicable. Costs for 2025 are not available by mitigation. Revenue requirement for 2025 is based on post-test year attrition mechanism.
T	Costs (\$) recorded via Application for WMP 2023	Record dollar amounts for OpEx Costs recorded via Application (202x) (\$) in the non-HFTD (\$). Provide total of all costs currently recorded in memo and/or balancing accounts for WMP year 1 (e.g., total applied to this mitigation for this year from all accounts in the Account Tracking tab).	
U	Units recorded via Application for WMP 2023	Record unit amounts for OpEx Units recorded via Application (202x) in the non-HFTD. Provide total of all units worked as currently recorded in memo and/or balancing accounts for WMP year 1 (e.g., total worked for this mitigation for this year from all accounts in the Account Tracking tab).	

V	Costs (\$) recorded via Application for WMP 2024	Record dollar amounts for OpEx Costs recorded via Application (202x) (\$) in the non-HFTD (\$). Provide total of all costs currently recorded in memo and/or balancing accounts for WMP year 2 (e.g., total applied to this mitigation for this year from all accounts in the Account Tracking tab).	Not applicable. Costs for 2024 are requested in SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
W	Units recorded via Application for WMP 2024	Record unit amounts for OpEx Units recorded via Application (202x) in the non-HFTD. Provide total of all units worked as currently recorded in memo and/or balancing accounts for WMP year 2 (e.g., total worked for this mitigation for this year from all accounts in the Account Tracking tab).	Not applicable. Costs for 2024 are requested in SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
X	Costs (\$) recorded via Application for WMP 2025	Record dollar amounts for OpEx Costs recorded via Application (202x) (\$) in the non-HFTD (\$). Provide total of all costs currently recorded in memo and/or balancing accounts for WMP year 3 (e.g., total applied to this mitigation for this year from all accounts in the Account Tracking tab).	Not applicable. Costs for 2025 are requested in SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
Y	Units recorded via Application for WMP 2025	Record unit amounts for OpEx Units recorded via Application (202x) in the non-HFTD. Provide total of all units worked as currently recorded in memo and/or balancing accounts for WMP year 3 (e.g., total worked for this mitigation for this year from all accounts in the Account Tracking tab).	Not applicable. Costs for 2025 are requested in SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
Z	SB 884 Activity, Forecasted Costs (\$) for WMP 2023	Record dollar amounts for SB 884 Activity Forecasted OpEx Costs in the non-HFTD applicable to the specified WMP activity for WMP Year 1.	Not applicable.
AA	SB 884 Activity, Forecasted Units for WMP 2023	Record unit amounts for SB 884 Activity related to Forecasted OpEx Costs in the non-HFTD applicable to the specified WMP activity for WMP Year 1.	Not applicable.
AB	SB 884 Activity, Forecasted Costs (\$) for WMP 2024	Record dollar amounts for SB 884 Activity Forecasted OpEx Costs in the non-HFTD applicable to the specified WMP activity for WMP Year 2.	Not applicable.
AC	SB 884 Activity, Forecasted Units for WMP 2024	Record unit amounts for SB 884 Activity related to Forecasted OpEx Costs in the non-HFTD applicable to the specified WMP activity for WMP Year 2	Not applicable.

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AD	SB 884 Activity, Forecasted Costs (\$) for WMP 2025	Record dollar amounts for SB 884 Activity Forecasted OpEx Costs in the non-HFTD applicable to the specified WMP activity for WMP Year 3.	Not applicable.
AE	SB 884 Activity, Forecasted Units for WMP 2025	Record unit amounts for SB 884 Activity related to Forecasted OpEx Costs in the non-HFTD applicable to the specified WMP activity for WMP Year 2.	Not applicable.
AF	FERC or Other Forecasted Costs (\$) to be recovered for WMP 2023	Record dollar amounts for FERC or Other Forecasted OpEx Costs in the non-HFTD for WMP Year 1. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E's FERC formula rate.
AG	FERC or Other Forecasted Units to be recovered for WMP 2023	Record unit amounts for FERC or Other Forecasted OpEx Costs in the non-HFTD for WMP Year 1. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E's FERC formula rate.
AH	FERC or Other Forecasted Costs (\$) to be recovered for WMP 2024	Record dollar amounts for FERC or Other Forecasted OpEx Costs in the non-HFTD for WMP Year 2. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E's FERC formula rate.
AI	FERC or Other Forecasted Units to be recovered for WMP 2024	Record unit amounts for FERC or Other Forecasted OpEx Costs in the non-HFTD for WMP Year 2. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E's FERC formula rate.
AJ	FERC or Other Forecasted Costs (\$) to be recovered for WMP 2025	Record dollar amounts for FERC or Other Forecasted OpEx Costs in the non-HFTD for WMP Year 3. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E's FERC formula rate.
AK	FERC or Other Forecasted Units to be recovered for WMP 2025	Record unit amounts for FERC or Other Forecasted OpEx Costs in the non-HFTD for WMP Year 3. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E's FERC formula rate.
AL	Comments	Provide any explanatory notes. Explain deviations between total forecast and total recorded costs and units (e.g., unit cost increases, changing MAT/WBS/BC/CC or Utility Initiative Tracking ID designations), similar to explanations provided in the Risk Spend Accountability	

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SDG&E Response

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		Reports in columns T-U, "Cost Variance Explanation & Unit Variance Explanation", (e.g., unit cost increases, changing MAT/WBS/CC code designations).	
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