

Company: Southern California Gas Company (U 904 G)
Proceeding: 2019 General Rate Case
Application: A.17-10-____
Exhibit: SCG-12-WP

SOCALGAS

WORKPAPERS TO DIRECT TESTIMONY OF ANDREW E. STEINBERG

ALISO INCIDENT EXPENDITURE REQUIREMENTS

October 6, 2017

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



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2 **SOCALGAS WORKPAPERS OF ANDREW E. STEINBERG**
3 **ALISO INCIDENT EXPENDITURE REQUIREMENTS**

4 **I. DESCRIPTION TO WORKPAPERS**

5 **A. Introduction**

6 The following provides a description of Workpapers to the Direct Testimony of Andrew
7 E. Steinberg, Exhibit SCG-12 to the 2019 Southern California Gas Company (“SoCalGas”)
8 General Rate Case (“GRC”).

9 The testimony purpose is to address the California Public Utilities Commission
10 (“Commission”) 2016 General Rate Case (“GRC”) Decision (“D.”) 16-06-054, Ordering
11 Paragraph (“OP”) 12, which directed SoCalGas as follows:

12
13 12. In its Test Year 2019 general rate case application, Southern California Gas
14 Company shall provide testimony demonstrating that all of the additional costs
15 that stemmed from the Aliso Canyon leak¹ have not been included in its forecast
16 of costs for its Test Year 2019 general rate case application.

17
18 The testimony also partially addresses² D.16-06-054, Conclusion of Law (“COL”) 75,
19 which states:

20
21 75. SoCalGas should be required in its next GRC filing, to provide a separate
22 itemization of all of the costs related to the gas leak at the SS-25 well at Aliso
23 Canyon and to provide testimony on whether the costs attributable to the Aliso
24 Canyon leak have affected SoCalGas’ funding request for its underground gas
25 storage facilities.

¹ See Section I.B. of the Direct Testimony of Andrew E. Steinberg, Exhibit SCG-12, for relevant background information regarding the Aliso Canyon leak.

² My testimony provides a separate itemization of costs. The SoCalGas Underground Storage testimony of Neil Navin addresses whether costs attributable to the Aliso Canyon Storage Facility natural gas leak have affected underground gas storage facility funding requests (see Exhibit SCG-10/Navin at Section I.D.). See further explanation at Footnote 1 to the Direct Testimony of Andrew E. Steinberg, Exhibit SCG-12.

1
2 The testimony provides both the demonstration and separate itemization regarding the
3 Aliso Canyon Storage Facility natural gas leak incident (hereafter, the “Aliso Incident”). The
4 purpose of these workpapers is to support the information and conclusions of my Direct
5 Testimony by providing both source and derived data in a readable table format. This narrative
6 is intended to be referenced prior to and during review of the workpapers to facilitate a better
7 understanding of the tables.

8 **B. Sequencing of Workpapers**

9 To demonstrate compliance, I prepared tables to show that Aliso Incident costs were
10 removed from the 2015 and 2016 GRC recorded expenditures. The basis for this approach is
11 described in Section III of my Direct Testimony. The workpapers were placed in an order that,
12 following an initial summary table, shows the removal of Aliso Incident costs for each of the
13 impacted GRC witnesses.

14 Next, to illustrate how the costs were separately itemized, detailed information on Aliso
15 Incident expenses is provided both by accounting work order number and by incident response
16 cost categories. These workpapers follow the GRC witness-specific cost removal tables.

17 The initial workpaper is a summary that demonstrates the information from the tables
18 described above have resulted in the removal of the necessary Aliso Incident costs as reported by
19 SoCalGas for year-ending 2016. It has been noted there is a non-material variance of \$11 due to
20 rounding.

21 Source information to prepare these workpapers is provided in the last series of tables.
22

23 **II. LIST OF WORKPAPERS WITH DESCRIPTIONS**

24 The following is an itemized list of workpapers with descriptions to facilitate
25 understanding of the purpose and information provided in each table.
26

27 **SERIES 1 – SUMMARY RESULTS**

- 28 • Workpaper Table AS-1: Summary results of workpapers, demonstrating the amount of costs
29 removed by GRC witnesses and during the preparation of historical data resulted in the
30 exclusion of the Aliso Incident costs that were part of the GRC data set.

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SERIES 2 – REMOVAL OF ALISO INCIDENT COSTS BY WITNESS

- Workpaper Tables AS-2 to AS-28: Individual tables for each of the 27 GRC witnesses with Aliso Incident expenses in their historical Operations and Maintenance (“O&M”) or capital cost data. The tables show the Aliso Incident expenses associated with their witness area, and then the adjustments performed by the witness, to demonstrate that all charges were removed and thus do not impact 2019 costs developed using historical information forecasting methodologies.
 - Supplemental information is provided in Workpaper Table AS-7 for the SoCalGas Underground Storage witness. In addition to removing Aliso Incident costs, the witness removed credits associated with the accounting insurance receivable (i.e., the amount anticipated to be reimbursed through insurance policies). Adjustments to remove these credits are shown so that they may be identified separately from Aliso Incident costs.
- Workpaper Tables AS-29 to AS-31: Summaries of Workpaper Tables AS-2 to AS-28, showing adjustments for each witness area.
 - Workpaper Table AS-29 summarized costs associated with year-ended 2015.
 - Workpaper Table AS-30 summarized costs associated with year-ended 2016.
 - Workpaper Table AS-31 summarized costs for year-ended 2015 and 2016 combined.

SERIES 3 – SEPARATE ITEMIZATION OF ALISO INCIDENT COSTS

- Workpaper Table AS-32: Provides itemization of costs of the Aliso Incident by accounting work order as recorded in accounting systems, and categorized as “GRC Costs” for GRC witness removal. The total of this table may be compared with the total GRC witness adjustments summarized in Workpaper Table AS-31 to determine that the Aliso Incident expenses were removed from the GRC historical information.
- Workpaper Table AS-33: Provides itemization of costs of the Aliso Incident by accounting work order as recorded in accounting systems, for both “GRC Costs” and “Non-GRC” Costs. The latter were excluded from the GRC information in the preparation of historical cost data, as described in the Direct Testimony to these workpapers. The table total of \$680.6 million

1 represents the total Aliso Incident expenditures identified in the GRC historical cost data set
2 to be removed.

- 3 • Workpaper Table AS-34: Provides itemization of costs of the Aliso Incident by incident
4 response cost category (e.g., legal costs). This table contains the level of costs as reported in
5 the Securities and Exchange Commission (“SEC”) 10-K Report for 2016 of \$780 million.
6 The SEC 10-K Report amount partially includes information that is not comparable to the
7 GRC historical cost data set (e.g., forecasted costs that are known and estimable at the time
8 of the report filing). Workpaper Table AS-34 shows each of the adjustments made to the
9 \$780 million to present a GRC-comparable value associated with the SEC 10-K report. The
10 \$680.6 million result matches the accounting system information used for the GRC historical
11 cost data set from Workpaper Table AS-33.

12 13 **SERIES 4 – ADDITIONAL BACKGROUND / SOURCE INFORMATION**

- 14 • Workpaper Table AS-35: Provides an itemized list of Aliso Incident cost adjustments
15 performed by GRC witnesses that were transfers of expenditures between witnesses. These
16 transfers, generally, were performed to properly align the sponsorship of costs by witness
17 area. These transferred amounts are accounted for in Row 1 of Tables AS-2 to AS-28 to
18 compare a) the amounts needed to be removed and b) actually removed for each GRC
19 witness.
- 20 • Workpaper Table AS-36: Provides source information of Aliso Incident costs by work order
21 as categorized between “GRC Costs” and “Non-GRC” Costs, for 2015 and 2016. This
22 information was used in the preparation of Workpaper Tables AS-32 to AS-33.
- 23 • Workpaper Table AS-37: Provides source information of the witness adjustments to the GRC
24 historical data and identified as associated with the Aliso Incident expenditures, for 2015 –
25 2016. This information was used in the preparation of Workpaper Tables AS-2 to AS-28.
- 26 • Workpaper Table AS-38: Provides list of “witness codes” to identify the GRC witness that
27 performed the itemized adjustments in Workpaper Table AS-37.
- 28 • Workpaper Table AS-39: Provides a summary of the source information of topside accrual
29 accounting adjustments for December 2016, associated with the adjustments to the SEC 10-K
30 Report shown in Column E of Workpaper Table AS-34.

- 1 • Workpaper Table AS-40: Provides a summary of the source information of indirect costs by
- 2 work order as of year-end 2016, associated with the adjustments to the SEC 10-K Report
- 3 shown in Column F of Workpaper Table AS-34.

Workpapers to Direct Testimony of Andrew E. Steinberg
SoCalGas 2019 GRC

Workpaper Series 1 – Summary Results

WORKPAPER TABLE AS-1
ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES
Summary Results of Workpapers

	Description	Amount	Source / Comment	
	A	B	C	
1	Total GRC Witness Adjustments to Aliso Accounting Information	(\$199,040,126)	Workpaper Tables AS-2 to AS-28	1
2	GRC Witness Adjustments to Remove Insurance Receivable Amounts	\$75,663,434	Workpaper Table AS-7, Rows 10 - 12	2
3	GRC Witness Adjustments to Remove Aliso Incident Expenditures	(\$274,703,560)	Row 1 - Row 2	3
4	Other Costs Removed in Preparation of Historical Information	(\$405,938,506)	Workpaper Table AS-33, Row 34	4
5	Total Aliso Expenditures Removed	(\$680,642,066)	Row 3 + Row 4	5
6	Total Aliso Incident Expenses To Be Removed	\$680,642,077	Workpaper Table AS-33, Row 34	6
7	Comparison of GRC Adjustments to Aliso Expenses	(\$11)	Variance due to rounding differences	7
<p><u>Notes:</u></p> <ol style="list-style-type: none"> All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Row 7 shows variance between Aliso Incident expenses and total GRC adjustments. The non-material level of variance of \$11 is associated with rounding differences. <p><u>Sources:</u></p> <ol style="list-style-type: none"> See Workpaper Tables AS-2 to AS-35 for source information associated with this summary results table. 				

Workpapers to Direct Testimony of Andrew E. Steinberg
SoCalGas 2019 GRC

Workpaper Series 2 – Removal of Aliso Incident Costs by Witness

WORKPAPER TABLE AS-2

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

WITNESS = Gas Distribution (Exhibit SCG-04)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016	
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses	
A	B	C	D	E	F	G	H	I	J	K	
1	Aliso Incident Expenses	(\$133,409)	(\$10,304)	(\$143,713)	(1.1)	(\$648,858)	(\$1,225,771)	(\$1,874,629)	(6.4)	(\$2,018,342)	1
GRC ADJUSTMENTS											
2	2200-0431 Field Services Leadership & Operations Assessment	\$0	\$0	\$0	0.0	(\$16,600)	(\$48)	(\$16,648)	(0.1)	(\$16,648)	2
3	2GD000.000 Field O&M - Field Support	\$0	(\$244)	(\$244)	0.0	(\$87,035)	(\$712)	(\$87,747)	(1.0)	(\$87,991)	3
4	2GD000.001 Field O&M - Leak Survey	\$0	\$0	\$0	0.0	(\$70,084)	(\$94)	(\$70,178)	(0.6)	(\$70,178)	4
5	2GD000.003 Field O&M - Main Maintenance	\$0	\$0	\$0	0.0	(\$3,184)	(\$3)	(\$3,187)	0.0	(\$3,187)	5
6	2DG000.004 Field O&M - Service Maintenance	\$0	\$0	\$0	0.0	(\$9,554)	(\$11)	(\$9,565)	(0.1)	(\$9,565)	6
7	2GD001.000 Asset Management - Planning	\$0	\$0	\$0	0.0	(\$61,159)	(\$3,293)	(\$64,452)	(0.7)	(\$64,452)	7
8	2GD002.000 Field O&M - Measurement & Regulation	\$0	\$0	\$0	0.0	(\$2,496)	\$0	(\$2,496)	0.0	(\$2,496)	8
9	2GD004.000 Operations Management & Training	\$0	(\$3,594)	(\$3,594)	0.0	(\$51,640)	(\$5,966)	(\$57,606)	(0.6)	(\$61,200)	9
10	2GD005.000 Regional Public Affairs	(\$133,408)	(\$6,466)	(\$139,874)	(1.2)	(\$347,090)	(\$1,215,635)	(\$1,562,725)	(2.8)	(\$1,702,599)	10
11	Total Removed	(\$133,408)	(\$10,304)	(\$143,712)	(1.2)	(\$648,842)	(\$1,225,762)	(\$1,874,604)	(5.9)	(\$2,018,316)	11
12	Difference in Aliso Expenses and Total Removed (Row 1 - Row 11)	(\$1)	\$0	(\$1)	0.1	(\$16)	(\$9)	(\$25)	(0.5)	(\$26)	12

Notes:

- All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by " * " represent Non-Standard Escalation.
- FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
- Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
- Row 12 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
- See Exhibit SCG-04 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

- Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
- Values in Rows 2 - 10 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls."

Southern California Gas Company
2019 GRC-APP

WORKPAPER TABLE AS-3

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES
Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses
WITNESS = Gas System Integrity (Exhibit SCG-05)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016	
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses	
A	B	C	D	E	F	G	H	I	J	K	
1	Aliso Incident Expenses		N/A								
		(\$14,960)	\$0	(\$14,960)	(0.1)	(\$230,118)	(\$6,515)	(\$236,633)	(2.7)	(\$251,593)	1
GRC ADJUSTMENTS											
2	2200-0302 Business Process ESS Implementation and ESS Mobile Solutions	\$0	\$0	\$0	0.0	(\$9,171)	\$0	(\$9,171)	(0.1)	(\$9,171)	2
3	2200-2344 Operator Qualification	\$0	\$0	\$0	0.0	(\$14,567)	\$0	(\$14,567)	(0.1)	(\$14,567)	3
4	2200-2360 Quality & Risk	\$0	\$0	\$0	0.0	(\$7,954)	\$0	(\$7,954)	(0.1)	(\$7,954)	4
5	2200-2376 Enterprise Geographic Information System (EGIS)	\$0	\$0	\$0	0.0	(\$25,374)	(\$62)	(\$25,436)	(0.4)	(\$25,436)	5
6	2200-2551 Pipeline Safety Oversight	(\$14,960)	\$0	(\$14,960)	(0.1)	(\$118,650)	(\$3,329)	(\$121,979)	(1.3)	(\$136,939)	6
7	2SI001.000 Gas Operations Training & Development	\$0	\$0	\$0	0.0	(\$52,162)	(\$1,392)	(\$53,554)	(0.5)	(\$53,554)	7
8	2SI002.000 Pipeline Safety & Compliance	\$0	\$0	\$0	0.0	(\$2,238)	(\$1,731)	(\$3,969)	(0.1)	(\$3,969)	8
9	Total Removed	(\$14,960)	\$0	(\$14,960)	(0.1)	(\$230,116)	(\$6,514)	(\$236,630)	(2.6)	(\$251,590)	9
10	Difference in Aliso Expenses and Total Removed (Row 1 - Row 9)	\$0	\$0	\$0	0.0	(\$2)	(\$1)	(\$3)	(0.1)	(\$3)	10

Notes:

- All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by " * " represent Non-Standard Escalation.
- FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
- Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
- Row 10 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
- See Exhibit SCG-05 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

- Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
- Values in Rows 2 - 8 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls."

WORKPAPER TABLE AS-4

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES
Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses
WITNESS = Gas Transmission Operation (Exhibit SCG-06)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016	
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses	
A	B	C	D	E	F	G	H	I	J	K	
1	Aliso Incident Expenses	\$0	\$0	\$0	0.0	(\$10,109)	(\$728)	(\$10,837)	(0.1)	(\$10,837)	1
<u>GRC ADJUSTMENTS</u>											
2	2GT000.000 Pipeline Operations	\$0	\$0	\$0	0.0	(\$1,636)	(\$171)	(\$1,807)	0.0	(\$1,807)	2
3	2GT001.000 Compressor Station Operations	\$0	\$0	\$0	0.0	\$0	(\$557)	(\$557)	0.0	(\$557)	3
4	2GT002.000 Technical Services	\$0	\$0	\$0	0.0	(\$8,473)	\$0	(\$8,473)	(0.1)	(\$8,473)	4
5	Total Removed	\$0	\$0	\$0	0.0	(\$10,109)	(\$728)	(\$10,837)	(0.1)	(\$10,837)	5
6	Difference in Aliso Expenses and Total Removed (Row 1 - Row 5)	\$0	\$0	\$0	0.0	\$0	\$0	\$0	0.0	\$0	6

Notes:

1. All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by " * " represent Non-Standard Escalation.
2. FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
3. Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
4. Row 6 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
5. See Exhibit SCG-06 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

1. Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
2. Values in Rows 2 - 4 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls."

WORKPAPER TABLE AS-5

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES
Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses
WITNESS = Gas Major Projects (Exhibit SCG-08)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016	
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses	
A	B	C	D	E	F	G	H	I	J	K	
1	Aliso Incident Expenses	\$0	\$0	\$0	0.0	(\$204,533)	(\$10,620)	(\$215,153)	(1.7)	(\$215,153)	1
GRC ADJUSTMENTS											
2	2MP001.000 Major Project Management & Outreach	\$0	\$0	\$0	0.0	(\$173,993)	(\$10,572)	(\$184,565)	(1.4)	(\$184,565)	2
3	2MP002.000 Project & Construction Management	\$0	\$0	\$0	0.0	(\$13,882)	(\$50)	(\$13,932)	(0.2)	(\$13,932)	3
4	2MP003.000 Project Controls and Estimating	\$0	\$0	\$0	0.0	(\$16,661)	\$0	(\$16,661)	(0.1)	(\$16,661)	4
5	Total Removed	\$0	\$0	\$0	0.0	(\$204,536)	(\$10,622)	(\$215,158)	(1.7)	(\$215,158)	5
6	Difference in Aliso Expenses and Total Removed (Row 1 - Row 5)	\$0	\$0	\$0	0.0	\$3	\$2	\$5	(0.0)	\$5	6

Notes:

1. All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by "*" represent Non-Standard Escalation.
2. FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
3. Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
4. Row 6 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
5. See Exhibit SCG-08 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

1. Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
2. Values in Rows 2 - 4 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

WORKPAPER TABLE AS-6

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

WITNESS = Gas Engineering (Exhibit SCG-09)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016		
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses		
A	B	C	D	E	F	G	H	I	J	K		
1	Aliso Incident Expenses	N/A										
		(\$10,810)	(\$14,699)	(\$25,509)	(0.1)	(\$265,058)	(\$38,339)	(\$303,397)	(3.0)	(\$328,906)	1	
	GRC ADJUSTMENTS											
2	USS 2200-0300.000	Dir Eng & Tech Services	\$0	\$0	\$0	0.0	(\$7,293)	\$0	(\$7,293)	(0.1)	(\$7,293)	2
3	USS 2200-0309.000	MRC Management & Special Projects	\$0	\$0	\$0	0.0	(\$3,073)	(\$456)	(\$3,529)	(0.1)	(\$3,529)	3
4	USS 2200-0310.000	Measurement & Design	\$0	\$0	\$0	0.0	(\$184)	\$0	(\$184)	(0.1)	(\$184)	4
5	USS 2200-0311.000	Measurement Technologies	\$0	\$0	\$0	0.0	(\$3,432)	(\$90)	(\$3,522)	(0.1)	(\$3,522)	5
6	USS 2200-0320.000	Research & Materials	\$0	\$0	\$0	0.0	(\$39,048)	(\$3,616)	(\$42,664)	(0.4)	(\$42,664)	6
7	USS 2200-0320.001	Research & Materials	\$0	\$0	\$0	0.0	(\$29,199)	(\$904)	(\$30,103)	(0.5)	(\$30,103)	7
8	USS 2200-0323.000	Research Planning & Development	\$0	\$0	\$0	0.0	(\$5,204)	(\$50)	(\$5,254)	0.0	(\$5,254)	8
9	USS 2200-1178.000	Engineering & Analysis Center - Chemical Lab	(\$6,092)	(\$14,613)	(\$20,705)	(0.1)	(\$31,954)	(\$26,792)	(\$58,746)	(0.3)	(\$79,451)	9
10	USS 2200-2487.000	Electrical Design	\$0	\$0	\$0	0.0	(\$662)	0.00	(\$662.00)	0.0	(\$662.00)	10
11	2EN000.000	Land Service & Right of Way	(\$4,718)	(\$86)	(\$4,804)	0.0	(\$94,271)	(\$4,536)	(\$98,807)	(1.2)	(\$103,611)	11
12	2EN001.000	Civil Structural & Hazard Mitigation Engineering	\$0	\$0	\$0	0.0	(\$50,739)	(\$1,897)	(\$52,636)	(0.5)	(\$52,636)	12
13	Total Removed		(\$10,810)	(\$14,699)	(\$25,509)	(0.1)	(\$265,059)	(\$38,341)	(\$303,400)	(3.3)	(\$328,909)	13
14	Difference in Aliso Expenses and Total Removed (Row 1 - Row 13)		\$0	\$0	\$0	0.0	\$1	\$2	\$3	0.3	\$3	14

Notes:

1. All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by "*" represent Non-Standard Escalation.
2. FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
3. Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
4. Row 14 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
5. See Exhibit SCG-09 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

1. Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
2. Values in Rows 2 - 12 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

WORKPAPER TABLE AS-7

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

WITNESS = Underground Storage (Exhibit SCG-10)

	Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016	
			Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses	
	A	B	C	D	E	F	G	H	I	J	K	
1	Aliso Incident Expenses	N/A	(\$632,868)	(\$5,138,414)	(\$5,771,282)	(3.7)	(\$1,342,828)	(\$83,140,612)	(\$84,483,440)	(10.7)	(\$90,254,722)	1
GRC O&M ADJUSTMENTS												
2	US\$ 2200-2594.000	Vice President of Transmission & Storage	\$0	\$0	\$0	0.0	\$0	(\$2,508)	(\$2,508)	0.0	(\$2,508)	2
3	2US000.000	Underground Storage	(\$10,375)	(\$1,462,814)	(\$1,473,189)	(0.1)	(\$891,003)	(\$89,198,263)	(\$90,089,266)	(6.6)	(\$91,562,455)	3
4	O&M Removed		(\$10,375)	(\$1,462,814)	(\$1,473,189)	(0.1)	(\$891,003)	(\$89,200,771)	(\$90,091,774)	(6.6)	(\$91,564,963)	4
GRC CAPITAL ADJUSTMENTS (By Budget Code)												
5	004120.000	GT Stor Wells / Externally Driven	(\$622,493)	(\$3,675,601)	(\$4,298,094)	(3.5)	(\$290,916)	\$7,175,885	\$6,884,969	(2.4)	\$2,586,875	5
6	004190.000	GT Stor Aux & Infrastr / Externally Driven	\$0	\$0	\$0	0.0	(\$160,906)	(\$1,115,724)	(\$1,276,630)	(1.5)	(\$1,276,630)	6
7	Capital Removed		(\$622,493)	(\$3,675,601)	(\$4,298,094)	(3.5)	(\$451,822)	\$6,060,161	\$5,608,339	(3.9)	\$1,310,245	7
8	Total Removed		(\$632,868)	(\$5,138,415)	(\$5,771,283)	(3.6)	(\$1,342,825)	(\$83,140,610)	(\$84,483,435)	(10.5)	(\$91,564,963)	8
9	Difference in Aliso Expenses and Total Removed (Row 1 - Row 8)		\$0	\$1	\$1	(0.1)	(\$3)	(\$2)	(\$5)	(0.2)	(\$4)	9
Supplemental Information Regarding Capital Adjustments for Workpaper Number 004120.000 (To Show Removal of Insurance Receivable Credits for Accounting Use)												
NOTE: Information shown in Rows 10 - 14 are additional detail regarding Row 5, above.												
	Workpaper	Aliso Incident "Work Order"	Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Expenses	
10	004120.000	Work Order 300776088 (Insurance Receivable)	\$0	\$8,756,818	\$8,756,818	0.0	\$0	\$32,379,576	\$32,379,576	0.0	\$41,136,394	10
11	004120.000	Work Order 300777847 (Insurance Receivable)	\$0	\$0	\$0	0.0	\$0	\$25,994,534	\$25,994,534	0.0	\$25,994,534	11
12	004120.000	Work Order 300777848 (Insurance Receivable)	\$0	\$0	\$0	0.0	\$0	\$8,532,506	\$8,532,506	0.0	\$8,532,506	12
13	004120.000	All Other Work Orders	(\$622,493)	(\$12,432,419)	(\$13,054,912)	(3.5)	(\$290,916)	(\$59,730,731)	(\$60,021,647)	(2.4)	(\$73,076,559)	13
14	Total Capital Adjustments for Workpaper 004120.000		(\$622,493)	(\$3,675,601)	(\$4,298,094)	(3.5)	(\$290,916)	\$7,175,885	\$6,884,969	(2.4)	\$2,586,875	14
Notes:												
1. All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by " * " represent Non-Standard Escalation.												
2. FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).												
3. Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.												
4. Row 9 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.												
5. See Exhibit SCG-10 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.												
6. Supplemental Information provided for Underground Storage witness to show, within Workpaper 004120.000, removal of accounting credit associated with Insurance Receivable that are "GRC Costs".												
Sources:												
1. Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.												
2. Values in Rows 2 - 3, 5 - 6, and 10 - 13 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".												

WORKPAPER TABLE AS-8

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

WITNESS = Gas Control and System Operations/Planning (Exhibit SCG-13)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016		
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses		
A	B	C	D	E	F	G	H	I	J	K		
1	Aliso Incident Expenses	N/A										
		(\$22)	(\$70)	(\$92)	0.0	(\$14,484)	(\$294,871)	(\$309,355)	(0.1)	(\$309,447)	1	
GRC ADJUSTMENTS												
2	USS 2200-0246.000	Energy Markets & Capacity Products - Director	\$0	\$0	\$0	0.0	(\$1,791)	\$0	(\$1,791)	0.0	(\$1,791)	2
3	USS 2200-2329.000	Gas Transmission Planning	\$0	\$0	\$0	0.0	\$0	(\$227)	(\$227)	0.0	(\$227)	3
4	2GS001.000	Emergency Services	(\$22)	(\$70)	(\$92)	0.0	(\$12,693)	(\$294,644)	(\$307,337)	(0.1)	(\$307,429)	4
5	Total Removed		(\$22)	(\$70)	(\$92)	0.0	(\$14,484)	(\$294,871)	(\$309,355)	(0.1)	(\$309,447)	5
6	Difference in Aliso Expenses and Total Removed (Row 1 - Row 5)		\$0	\$0	\$0	0.0	\$0	\$0	\$0	0.0	\$0	6

Notes:

1. All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by " * " represent Non-Standard Escalation.
2. FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
3. Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
4. Row 6 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
5. See Exhibit SCG-13 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

1. Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
2. Values in Rows 2 - 4 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

WORKPAPER TABLE AS-9

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

WITNESS = Pipeline Integrity for Transmission and Distribution (Exhibit SCG-14)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016	
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses	
A	B	C	D	E	F	G	H	I	J	K	
1	Aliso Incident Expenses	\$0	\$0	\$0	0.0	(\$148,139)	(\$1,637)	(\$149,776)	(1.9)	(\$149,776)	1
<i>GRC ADJUSTMENTS</i>											
2	2TD000.000 Field O&M Field Support	\$0	\$0	\$0	0.0	(\$148,138)	(\$1,638)	(\$149,776)	(1.8)	(\$149,776)	2
3	Total Removed	\$0	\$0	\$0	0.0	(\$148,138)	(\$1,638)	(\$149,776)	(1.8)	(\$149,776)	3
4	Difference in Aliso Expenses and Total Removed (Row 1 - Row 3)	\$0	\$0	\$0	0.0	(\$1)	\$1	(\$0)	(0.1)	(\$0)	4

Notes:

1. All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by " * " represent Non-Standard Escalation.
2. FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
3. Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
4. Row 4 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
5. See Exhibit SCG-14 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

1. Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
2. Values in Row 2 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

WORKPAPER TABLE AS-10

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES
Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses
WITNESS = Pipeline Safety Enhancement Plan (Exhibit SCG-15)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016	
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses	
A	B	C	D	E	F	G	H	I	J	K	
1	Aliso Incident Expenses	(\$233)	\$0	(\$233)	0.0	(\$156,591)	(\$512)	(\$157,103)	(1.7)	(\$157,336)	1
<u>GRC ADJUSTMENTS</u>											
2	2PS000.000 Pipeline Safety Enhancement Program	(\$233)	\$0	(\$233)	0.0	(\$146,511)	(\$512)	(\$147,023)	(1.6)	(\$147,256)	2
3	2PS000.001 Pipeline Safety Enhancement Program - PMO Costs	\$0	\$0	\$0	0.0	(\$10,080)	\$0	(\$10,080)	(0.2)	(\$10,080)	3
4	Total Removed	(\$233)	\$0	(\$233)	0.0	(\$156,591)	(\$512)	(\$157,103)	(1.8)	(\$157,336)	4
5	Difference in Aliso Expenses and Total Removed (Row 1 - Row 4)	\$0	\$0	\$0	0.0	\$0	\$0	\$0	0.1	\$0	5

Notes:

1. All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by " * " represent Non-Standard Escalation.
2. FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
3. Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
4. Row 5 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
5. See Exhibit SCG-15 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

1. Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
2. Values in Rows 2 - 3 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

WORKPAPER TABLE AS-11

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

WITNESS = Gas Procurement (Exhibit SCG-16)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016	
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses	
A	B	C	D	E	F	G	H	I	J	K	
1	Aliso Incident Expenses	\$0	\$0	\$0	0.0	(\$2,482)	\$0	(\$2,482)	(0.0)	(\$2,482)	1
<i>GRC ADJUSTMENTS</i>											
2	2SP000.000 Gas Acquisition	\$0	\$0	\$0	0.0	(\$2,482)	\$0	(\$2,482)	0.0	(\$2,482)	2
3	Total Removed	\$0	\$0	\$0	0.0	(\$2,482)	\$0	(\$2,482)	0.0	(\$2,482)	3
4	Difference in Aliso Expenses and Total Removed (Row 1 - Row 3)	\$0	\$0	\$0	0.0	(\$0)	\$0	(\$0)	(0.0)	(\$0)	4

Notes:

1. All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by " * " represent Non-Standard Escalation.
2. FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
3. Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
4. Row 4 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
5. See Exhibit SCG-16 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

1. Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
2. Values in Row 2 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

WORKPAPER TABLE AS-12

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

WITNESS = Customer Services - Field & Meter Reading (Exhibit SCG-18)

	Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016	
			Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses	
	A	B	C	D	E	F	G	H	I	J	K	
1	Aliso Incident Expenses	N/A	(\$20,370)	\$0	(\$20,370)	(0.2)	(\$866,647)	(\$5,068,483)	(\$5,935,130)	(10.3)	(\$5,955,500)	1
	GRC ADJUSTMENTS											
2	USS 2200-0942.000	CS Field Staff Manager	\$0	\$0	\$0	0.0	(\$181,989)	(\$12,907)	(\$194,896)	(2.0)	(\$194,896)	2
3	2FC001.000	Customer Services Field - Operations	(\$9,593)	\$0	(\$9,593)	(0.1)	(\$17,527)	\$0	(\$17,527)	(0.2)	(\$27,120)	3
4	2FC002.000	Customer Services Field - Supervision	\$0	\$0	\$0	0.0	(\$86,529)	(\$129)	(\$86,658)	(1.0)	(\$86,658)	4
5	2FC003.000	Customer Services Field - Dispatch	\$0	\$0	\$0	0.0	(\$14,848)	(\$241)	(\$15,089)	(0.2)	(\$15,089)	5
6	2FC004.000	Customer Services Field - Support	(\$10,777)	\$0	(\$10,777)	(0.1)	(\$326,622)	(\$5,043,914)	(\$5,370,536)	(3.0)	(\$5,381,313)	6
7	2FC006.000	Meter Reading - Operations	\$0	\$0	\$0	0.0	(\$208,231)	(\$11,292)	(\$219,523)	(3.6)	(\$219,523)	7
8	2FC009.000	Meter Reading - Support	\$0	\$0	\$0	0.0	(\$30,902)	\$0	(\$30,902)	(0.3)	(\$30,902)	8
9	Total Removed		(\$20,370)	\$0	(\$20,370)	(0.2)	(\$866,648)	(\$5,068,483)	(\$5,935,131)	(10.3)	(\$5,955,501)	9
10	Difference in Aliso Expenses and Total Removed (Row 1 - Row 9)		\$0	\$0	\$0	(0.0)	\$1	(\$0)	\$1	(0.0)	\$1	10

Notes:

1. All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by " * " represent Non-Standard Escalation.
2. FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
3. Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
4. Row 10 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
5. See Exhibit SCG-18 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

1. Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
2. Values in Rows 2 - 8 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

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WORKPAPER TABLE AS-13

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

WITNESS = Customer Services - Office Operations (Exhibit SCG-19)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016 Total Expenses		
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs			
A	B	C	D	E	F	G	H	I	J	K		
1	Aliso Incident Expenses	N/A										
		(\$128,708)	(\$433)	(\$129,141)	(1.4)	(\$2,766,651)	(\$3,398,307)	(\$6,164,958)	(32.9)	(\$6,294,098)	1	
	GRC ADJUSTMENTS											
2	USS 2200-0355.000	Payment Processing	\$0	\$0	\$0	0.0	(\$25,257)	(\$8,300)	(\$33,557)	(0.4)	(\$33,557)	2
3	USS 2200-2247.000	Manager of Remittance Processing	(\$728)	\$0	(\$728)	0.0	(\$68,117)	\$0	(\$68,117)	(0.4)	(\$68,845)	3
4	2OO000.000	CCC - Operations	(\$51,597)	\$0	(\$51,597)	(0.6)	(\$1,940,052)	(\$76,866)	(\$2,016,918)	(23.8)	(\$2,068,515)	4
5	2OO001.000	CCC - Support	(\$71,663)	\$0	(\$71,663)	0.8	(\$349,935)	(\$1,728,338)	(\$2,078,273)	(3.8)	(\$2,149,936)	5
6	2OO002.000	Branch Offices	\$0	\$0	\$0	0.0	(\$97,059)	(\$35)	(\$97,094)	(1.1)	(\$97,094)	6
7	2OO003.000	Billing Services	\$1,723	\$0	\$1,723	0.0	(\$96,784)	(\$13,051)	(\$109,835)	(1.1)	(\$108,112)	7
8	2OO004.000	Credit and Collections	\$0	\$0	\$0	0.0	(\$36,734)	\$0	(\$36,734)	(0.4)	(\$36,734)	8
9	2OO005.000	Remittance Processing	\$0	\$0	\$0	0.0	(\$22,297)	\$0	(\$22,297)	(0.5)	(\$22,297)	9
10	2OO006.000	Customer Service Other Office Ops and Technology	(\$6,453)	(\$433)	(\$6,886)	(0.1)	(\$130,415)	(\$1,571,716)	(\$1,702,131)	(0.8)	(\$1,709,017)	10
11	Total Removed		(\$128,718)	(\$433)	(\$129,151)	0.1	(\$2,766,650)	(\$3,398,306)	(\$6,164,956)	(32.3)	(\$6,294,107)	11
12	Difference in Aliso Expenses and Total Removed (Row 1 - Row 11)		\$10	(\$0)	\$10	(1.5)	(\$1)	(\$1)	(\$2)	(0.6)	\$9	12

Notes:

- All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by "*" represent Non-Standard Escalation.
- FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
- Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
- Row 12 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
- See Exhibit SCG-19 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

- Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
- Values in Rows 2 - 10 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

WORKPAPER TABLE AS-14

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES
Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses
WITNESS = Customer Services - Information (Exhibit SCG-20)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016		
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses		
A	B	C	D	E	F	G	H	I	J	K		
1	Aliso Incident Expenses	N/A										
	GRC ADJUSTMENTS											
2	USS 2200-2286.000	Renewable Gas - Market Development	\$0	\$0	\$0	0.0	(\$10,463)	(\$1,146)	(\$11,609)	(0.1)	(\$11,609)	2
3	USS 2200-2560.000	Clean Transportation - Bus Dev	\$0	\$0	\$0	0.0	(\$34,748)	(\$2,737)	(\$37,485)	(0.4)	(\$37,485)	3
4	2IN001.000	CI - Customer Strategy and Engagement	(\$62,322)	(\$149,957)	(\$212,279)	(0.5)	(\$708,752)	(\$2,539,056)	(\$3,247,808)	(6.8)	(\$3,460,087)	4
5	2IN002.000	CI - Customer Assistance Programs	(\$8,334)	\$0	(\$8,334)	0.0	(\$172,137)	(\$5,263)	(\$177,400)	(1.7)	(\$185,734)	5
6	2IN004.000	CI - Segment Services	(\$30,256)	(\$1,603)	(\$31,859)	(0.5)	(\$977,316)	(\$1,047,319)	(\$2,024,635)	(8.8)	(\$2,056,494)	6
7	Total Removed		(\$100,912)	(\$151,560)	(\$252,472)	(1.0)	(\$1,903,416)	(\$3,595,521)	(\$5,498,937)	(17.8)	(\$5,751,409)	7
8	Difference in Aliso Expenses and Total Removed (Row 1 - Row 7)		\$1	(\$1)	\$1	0.1	\$0	\$2	\$3	(0.1)	\$4	8

Notes:

- All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by " * " represent Non-Standard Escalation.
- FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
- Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
- Row 8 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
- See Exhibit SCG-20 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

- Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
- Values in Rows 2 - 6 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

WORKPAPER TABLE AS-15

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

WITNESS = Customer Services - Technologies, Policies, & Solutions (Exhibit SCG-21)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016		
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses		
A	B	C	D	E	F	G	H	I	J	K		
1	Aliso Incident Expenses	N/A										
		(\$3,566)	\$0	(\$3,566)	0.0	(\$289,691)	(\$987,261)	(\$1,276,952)	(1.9)	(\$1,280,518)	1	
GRC ADJUSTMENTS												
2	USS 2200-2229.000	Business Strategy and Development	\$0	\$0	\$0	0.0	(\$136,515)	(\$5,883)	(\$142,398)	(1.0)	(\$142,398)	2
3	USS 2200-2288.000	Air Agency Liaison and Customer Support	\$0	\$0	\$0	0.0	\$0	(\$1,206)	(\$1,206)	0.0	(\$1,206)	3
4	USS 2200-2504.000	Public Policy & Planning	(\$466)	\$0	(\$466)	0.0	(\$3,176)	(\$39)	(\$3,215)	0.0	(\$3,681)	4
5	2RD000.000	R - RD&D Technology Development	\$0	\$0	\$0	0.0	(\$147,428)	(\$979,526)	(\$1,126,954)	(1.3)	(\$1,126,954)	5
6	2RD002.000	Public Policy & Environmental Solutions NSS	(\$3,100)	\$0	(\$3,100)	0.0	(\$2,572)	(\$607)	(\$3,179)	0.0	(\$6,279)	6
7	Total Removed		(\$3,566)	\$0	(\$3,566)	0.0	(\$289,691)	(\$987,261)	(\$1,276,952)	(2.3)	(\$1,280,518)	7
8	Difference in Aliso Expenses and Total Removed (Row 1 - Row 7)		\$0	\$0	\$0	0.0	\$0	(\$0)	(\$0)	0.4	\$0	8

Notes:

1. All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by " * " represent Non-Standard Escalation.
2. FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
3. Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
4. Row 8 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
5. See Exhibit SCG-21 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

1. Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
2. Values in Rows 2 - 6 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

WORKPAPER TABLE AS-16

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

WITNESS = Supply Management, Logistics, & Supplier Diversity (Exhibit SCG-22)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016		
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses		
A	B	C	D	E	F	G	H	I	J	K		
1	Aliso Incident Expenses	N/A										
		(\$15,140)	\$0	(\$15,140)	(0.2)	(\$657,581)	(\$1,388,706)	(\$2,046,287)	(7.6)	(\$2,061,426)	1	
GRC ADJUSTMENTS												
2	USS 2200-2562.000	VP Supply Management & Logistics	\$0	\$0	\$0	0.0	(\$28,767)	(\$2,216)	(\$30,983)	(0.4)	(\$30,983)	2
3	USS 2200-2573.000	Supply Chain Policy & Integration	(\$3,632)	\$0	(\$3,632)	0.0	(\$104,559)	(\$1,381,895)	(\$1,486,454)	(0.9)	(\$1,490,086)	3
4	2SS002.000	Meter Shop & Records	\$0	\$0	\$0	0.0	(\$67,276)	(\$938)	(\$68,214)	(0.7)	(\$68,214)	4
5	2SS004.000	Procurement	(\$11,095)	\$0	(\$11,095)	0.0	(\$124,293)	(\$89)	(\$124,382)	(1.3)	(\$135,477)	5
6	2SS005.000	Supplier Excellence	\$0	\$0	\$0	0.0	(\$105,878)	(\$574)	(\$106,452)	(1.6)	(\$106,452)	6
7	2SS007.000	Supplier Diversity	(\$412)	\$0	(\$412)	0.0	(\$215,038)	(\$2,995)	(\$218,033)	(2.3)	(\$218,445)	7
8	2SS008.000	PSEP Portfolio Mgmt	\$0	\$0	\$0	0.0	(\$11,769)	\$0	(\$11,769)	(0.1)	(\$11,769)	8
9	Total Removed		(\$15,139)	\$0	(\$15,139)	0.0	(\$657,580)	(\$1,388,707)	(\$2,046,287)	(7.3)	(\$2,061,426)	9
10	Difference in Aliso Expenses and Total Removed (Row 1 - Row 9)		(\$1)	\$0	(\$1)	(0.2)	(\$1)	\$1	\$0	(0.3)	(\$0)	10

Notes:

- All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by " * " represent Non-Standard Escalation.
- FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
- Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
- Row 10 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
- See Exhibit SCG-22 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

- Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
- Values in Rows 2 - 8 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

WORKPAPER TABLE AS-17

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES
Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses
WITNESS = Fleet Services and Facility Operations (Exhibit SCG-23)

	Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016	
			Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses	
	A	B	C	D	E	F	G	H	I	J	K	
1	Aliso Incident Expenses	N/A	\$0	\$0	\$0	0.0	(\$28,306)	(\$3,975)	(\$32,281)	(0.3)	(\$32,281)	1
<u>GRC ADJUSTMENTS</u>												
2	USS 2200-2562.000	Fleet Management & Support	\$0	\$0	\$0	0.0	(\$28,306)	(\$3,975)	(\$32,281)	(0.3)	(\$32,281)	2
3	Total Removed		\$0	\$0	\$0	0.0	(\$28,306)	(\$3,975)	(\$32,281)	(0.3)	(\$32,281)	3
4	Difference in Aliso Expenses and Total Removed (Row 1 - Row 3)		\$0	\$0	\$0	0.0	(\$0)	\$0	\$0	(0.0)	\$0	4

Notes:

1. All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by " * " represent Non-Standard Escalation.
2. FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
3. Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
4. Row 4 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
5. See Exhibit SCG-23 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

1. Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
2. Values in Row 2 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

WORKPAPER TABLE AS-18

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

WITNESS = Environmental Services (Exhibit SCG-25)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016		
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses		
A	B	C	D	E	F	G	H	I	J	K		
1	Aliso Incident Expenses	N/A										
		(\$55,517)	(\$346,433)	(\$401,950)	(0.4)	(\$567,500)	(\$7,838,348)	(\$8,405,848)	(5.3)	(\$8,807,798)	1	
GRC ADJUSTMENTS												
2	USS 2200-2012.000	SCG Environmental Service Director										
			(\$21,959)	(\$217,831)	(\$239,790)	(0.1)	(\$220,765)	(\$7,920,171)	(\$8,140,936)	(1.1)	(\$8,380,726)	2
3	USS 2200-2176.000	SCG Environmental Support										
			(\$20,498)	(\$731)	(\$21,229)	(0.2)	(\$29,434)	\$0	(\$29,434)	(0.2)	(\$50,663)	3
4	2EV000.000	Environmental										
			(\$13,060)	(\$127,870)	(\$140,930)	(0.2)	(\$317,301)	\$81,822	(\$235,479)	(3.9)	(\$376,409)	4
5	Total Removed		(\$55,517)	(\$346,432)	(\$401,949)	(0.5)	(\$567,500)	(\$7,838,349)	(\$8,405,849)	(5.2)	(\$8,807,798)	5
6	Difference in Aliso Expenses and Total Removed (Row 1 - Row 5)		(\$0)	(\$1)	(\$1)	0.1	(\$0)	\$1	\$1	(0.1)	(\$0)	6

Notes:

1. All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by " * " represent Non-Standard Escalation.
2. FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
3. Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
4. Row 6 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
5. See Exhibit SCG-25 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

1. Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
2. Values in Rows 2 - 4 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

WORKPAPER TABLE AS-19

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

WITNESS = Information Technology (Exhibit SCG-26)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016		
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses		
A	B	C	D	E	F	G	H	I	J	K		
1	Aliso Incident Expenses	N/A										
		(\$1,193)	(\$1,092)	(\$2,286)	(0.0)	(\$103,264)	(\$41,831)	(\$145,095)	(1.3)	(\$147,380)	1	
	GRC ADJUSTMENTS											
2	USS 2200-2406.000	Director - Computing Infrastructure	\$0	\$0	\$0	0.0	\$0	(\$906)	(\$906)	0.0	(\$906)	2
3	USS 2200-2470.000	SCG IT Compliance Management	\$0	\$0	\$0	0.0	(\$15,627)	\$0	(\$15,627)	(0.2)	(\$15,627)	3
4	USS 2200-2493.000	IT Portfolio Management	\$0	\$0	\$0	0.0	(\$9,301)	\$0	(\$9,301)	(0.1)	(\$9,301)	4
5	USS 2200-2494.000	IT Telecom PMO	\$0	\$0	\$0	0.0	(\$75)	\$0	(\$75)	0.0	(\$75)	5
6	2IT001.000	IT Applications NSS	\$0	\$0	\$0	0.0	(\$76,110)	(\$29,552)	(\$105,662)	(0.9)	(\$105,662)	6
7	2IT002.000	IT Infrastructure NSS	(\$1,193)	(\$1,092)	(\$2,285)	0.0	(\$2,147)	(\$11,418)	(\$13,565)	(0.1)	(\$15,850)	7
8	2IT003.000	IT Support NSS	\$0	\$0	\$0	0.0	\$0	\$45	\$45	0.0	\$45	8
9	Total Removed		(\$1,193)	(\$1,092)	(\$2,285)	0.0	(\$103,260)	(\$41,831)	(\$145,091)	(1.3)	(\$147,376)	9
10	Difference in Aliso Expenses and Total Removed (Row 1 - Row 9)		(\$0)	(\$0)	(\$1)	(0.0)	(\$4)	\$0	(\$4)	0.0	(\$4)	10

Notes:

1. All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by "*" represent Non-Standard Escalation.
2. FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
3. Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
4. Row 10 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
5. See Exhibit SCG-26 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

1. Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
2. Values in Rows 2 - 8 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

WORKPAPER TABLE AS-20

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

WITNESS = Corporate Center - General Administration (Exhibit SCG-28)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016	
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses	
A	B	C	D	E	F	G	H	I	J	K	
1	Aliso Incident Expenses	\$0	(\$1,428,971)	(\$1,428,971)	0.0	\$0	(\$46,055,132)	(\$46,055,132)	0.0	(\$47,484,103)	1
<i>GRC ADJUSTMENTS</i>											
2	2SE000.001 SECC Outside Services Employees - F923.1	\$0	(\$1,428,971) *	(\$1,428,971)	0.0	\$0	(\$46,055,132) *	(\$46,055,132)	0.0	(\$47,484,103)	2
3	Total Removed	\$0	(\$1,428,971)	(\$1,428,971)	0.0	\$0	(\$46,055,132)	(\$46,055,132)	0.0	(\$47,484,103)	3
4	Difference in Aliso Expenses and Total Removed (Row 1 - Row 3)	\$0	\$0	\$0	0.0	\$0	\$0	\$0	0.0	\$0	4

Notes:

1. All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by "*" represent Non-Standard Escalation.
2. FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
3. Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
4. Row 4 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
5. See Exhibit SCG-28 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

1. Row 1 from list of Aliso Incident-related expenses for Corp Center - General Admin witness "GRC GRID Input_Shared Service Allocations_7-19-2017" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
2. Values in Row 2 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

WORKPAPER TABLE AS-21

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

WITNESS = Corporate Center - Compensation & Benefits (Exhibit SCG-30)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016	
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses	
A	B	C	D	E	F	G	H	I	J	K	
1	Aliso Incident Expenses	\$0	(\$50)	(\$50)	0.0	\$0	(\$3,339,992)	(\$3,339,992)	0.0	(\$3,340,042)	1
GRC ADJUSTMENTS											
2	2CP000.002 Compensation - Spot Cash (GRC Use Only)	\$0	\$0	\$0	0.0	\$0	(\$3,339,644)	(\$3,339,644)	0.0	(\$3,339,644)	2
3	2CP000.003 Compensation - Special Recognition Awards	\$0	(\$50)	(\$50)	0.0	\$0	(\$348)	(\$348)	0.0	(\$398)	3
4	Total Removed	\$0	(\$50)	(\$50)	0.0	\$0	(\$3,339,992)	(\$3,339,992)	0.0	(\$3,340,042)	4
5	Difference in Aliso Expenses and Total Removed (Row 1 - Row 4)	\$0	\$0	\$0	0.0	\$0	\$0	\$0	0.0	\$0	5

Notes:

- All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by " * " represent Non-Standard Escalation.
- FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
- Row 1 reflects a labor to non-labor cost adjustment performed by the witness, consistent with treatment of all costs in the 2CP000.002 workpaper group. Movement of -\$3,339,643.69 is the Aliso Incident-related portion of the total workpaper group adjustment.
- For Rows 2 - 3, Workpaper Descriptions shown in Column B, the amounts of those workpaper groups associated with Aliso Incident expenses are associated with Excessive Overtime Compensation payments to staff supporting the Aliso Incident.
- Row 5 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
- See Exhibit SCG-30 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

- Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
- Values in Rows 2 - 3 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

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WORKPAPER TABLE AS-22

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

WITNESS = Human Resources Department, Safety, Long-Term Disability & Workers' Compensation (Exhibit SCG-32)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016		
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses		
A	B	C	D	E	F	G	H	I	J	K		
1	Aliso Incident Expenses											
		(\$67,769)	(\$12,983)	(\$80,752)	(0.6)	(\$727,951)	(\$56,457)	(\$784,407)	(7.4)	(\$865,159)	1	
	<u>GRC ADJUSTMENTS</u>											
2	USS 2200-2337.000 HR Diversity - SCG	\$0	\$0	\$0	0.0	(\$41,076)	\$0	(\$41,076)	(0.3)	(\$41,076)	2	
3	USS 2200-2398.000 ECS Operations	\$0	\$0	\$0	0.0	\$0	(\$244)	(\$244)	0.0	(\$244)	3	
4	2HR001.000 SCG CEO President and Chief of Human Resources & CAO	(\$3,757)	(\$596)	(\$4,353)	(0.1)	\$7,500	(\$34,077)	(\$26,577)	0.0	(\$30,930)	4	
5	2HR002.000 SCG Business Partners	\$0	\$0	\$0	0.0	(\$19,800)	\$0	(\$19,800)	(0.3)	(\$19,800)	5	
6	2HR003.000 SCG Manager Perf & Organizational Strategy	(\$4,493)	\$0	(\$4,493)	0.0	(\$185,630)	(\$203)	(\$185,833)	(1.9)	(\$190,326)	6	
7	2HR004.000 SCG Director HR Services	\$0	\$0	\$0	0.0	(\$168,614)	(\$449)	(\$169,063)	(1.7)	(\$169,063)	7	
8	2HR005.000 SCG Director Labor Relations	\$0	\$0	\$0	0.0	(\$34,134)	\$0	(\$34,134)	(0.2)	(\$34,134)	8	
9	2HR006.000 SCG Director Safety & Wellness	(\$59,519)	(\$12,388)	(\$71,907)	(0.5)	(\$116,296)	(\$20,097)	(\$136,393)	(1.5)	(\$208,300)	9	
10	2HR007.000 SCG Director Org Effectiveness	\$0	\$0	\$0	0.0	(\$169,902)	(\$1,389)	(\$171,291)	(1.5)	(\$171,291)	10	
11	Total Removed	(\$67,769)	(\$12,984)	(\$80,753)	(0.6)	(\$727,952)	(\$56,459)	(\$784,411)	(7.4)	(\$865,164)	11	
12	Difference in Aliso Expenses and Total Removed (Row 1 - Row 11)	\$0	\$1	\$2	(0.0)	\$1	\$2	\$4	(0.0)	\$5	12	

Notes:

1. All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by " * " represent Non-Standard Escalation.
2. FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
3. Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
4. Row 12 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
5. See Exhibit SCG-32 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

1. Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
2. Values in Rows 2 - 10 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

WORKPAPER TABLE AS-23

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

WITNESS = Accounting & Finance, Legal, Regulatory Affairs & External Affairs (Exhibit SCG-33)

	Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016	
			Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses	
	A	B	C	D	E	F	G	H	I	J	K	
1	Aliso Incident Expenses	N/A	(\$99,479)	(\$1,019)	(\$100,498)	-0.80	(\$804,994)	(\$21,996,306)	(\$22,801,300)	-7.98	(\$22,901,798)	1
GRC ADJUSTMENTS												
2	USS 2200-2075.000	Regulatory Case Management	(\$3,357)	(\$396)	(\$3,753)	0.00	(\$197,672)	(\$3,912)	(\$201,584)	-1.90	(\$205,337)	2
3	USS 2200-2095.000	Claims Management-North	\$0	\$0	\$0	0.00	(\$203,281)	(\$20,157,667)	(\$20,360,948)	-2.50	(\$20,360,948)	3
4	USS 2200-2305.000	Director - Regulatory Affairs	\$0	\$0	\$0	0.00	(\$106,477)	(\$3,639)	(\$110,116)	-0.60	(\$110,116)	4
5	USS 2200-2462.000	GRC & Revenue Requirements	\$0	\$0	\$0	0.00	(\$630)	\$0	(\$630)	0.00	(\$630)	5
6	USS 2200-2575.000	Assistant controller	\$0	\$0	\$0	0.00	\$0	(\$6,837)	(\$6,837)	0.00	(\$6,837)	6
7	2AG002.000	Accounting Operations	\$0	\$0	\$0	0.00	(\$73,972)	(\$89,912)	(\$163,884)	-0.70	(\$163,884)	7
8	2AG003.000	Accounting Systems & Compliance	\$0	\$0	\$0	0.00	(\$6,288)	\$0	(\$6,288)	-0.10	(\$6,288)	8
9	2AG004.000	Finance	\$0	\$0	\$0	0.00	(\$1,529)	\$0	(\$1,529)	0.00	(\$1,529)	9
10	2AG005.000	Financial & Operational Planning	\$0	\$0	\$0	0.00	(\$7,688)	\$0	(\$7,688)	-0.10	(\$7,688)	10
11	2AG007.000	Legal	\$0	\$0	\$0	0.00	(\$161,321)	(\$23,127)	(\$184,448)	-1.70	(\$184,448)	11
12	2AG011.000	External Affairs Media and Public Information	(\$96,122)	(\$624)	(\$96,746)	-0.80	(\$46,136)	(\$1,711,211)	(\$1,757,347)	-0.50	(\$1,854,093)	12
13	Total Removed		(\$99,479)	(\$1,020)	(\$100,499)	-0.80	(\$804,994)	(\$21,996,305)	(\$22,801,299)	-8.10	(\$22,901,798)	13
14	Difference in Aliso Expenses and Total Removed (Row 1 - Row 13)		(\$0)	\$1	\$1	0.01	\$0	(\$1)	(\$1)	0.12	(\$0)	14

Notes:

- All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by "*" represent Non-Standard Escalation.
- FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
- Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
- Row 14 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
- See Exhibit SCG-33 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

- Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
- Values in Rows 2 - 12 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

WORKTABLE TABLE AS-24

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

WITNESS = Enterprise Risk Management Organization (Exhibit SDG&E-02, Chapter 2)

	Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016	
			Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses	
	A	B	C	D	E	F	G	H	I	J	K	
1	Aliso Incident Expenses	N/A	\$0	\$0	\$0	0.0	\$0	(\$1,235)	(\$1,235)	0.0	(\$1,235)	1
<i>GRC ADJUSTMENTS</i>												
2	USS 2100-3945.000	Operations Risk Management	\$0	\$0	\$0	0.0	\$0	(\$1,235)	(\$1,235)	0.0	(\$1,235)	2
3	Total Removed		\$0	\$0	\$0	0.0	\$0	(\$1,235)	(\$1,235)	0.0	(\$1,235)	3
4	Difference in Aliso Expenses and Total Removed (Row 1 - Row 3)		\$0	\$0	\$0	0.0	\$0	\$0	\$0	0.0	\$0	4

Notes:

1. All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by "*" represent Non-Standard Escalation.
2. FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
3. Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
4. Row 4 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
5. See Exhibit SDGE-02, Chapter 2 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

1. Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
2. Values in Row 2 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

WORKPAPER TABLE AS-25

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

WITNESS = Customer Services - Information & Technologies (Exhibit SDG&E-19)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016	
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses	
A	B	C	D	E	F	G	H	I	J	K	
1	Aliso Incident Expenses	\$0	\$0	\$0	0.0	(\$0)	\$0	\$0	0.0	\$0	1
<u>GRC ADJUSTMENTS</u>											
2	2100-3434 Business Strategy & Development	\$0	\$0	\$0	0.0	\$0	\$0	\$0	0.0	\$0	2
3	Total Removed	\$0	\$0	\$0	0.0	\$0	\$0	\$0	0.0	\$0	3
4	Difference in Aliso Expenses and Total Removed (Row 1 - Row 3)	\$0	\$0	\$0	0.0	(\$0)	\$0	\$0	0.0	\$0	4

Notes:

1. All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by " * " represent Non-Standard Escalation.
2. FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
3. Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
4. Row 2 reflects no adjustments for this GRC witness area, due to transfer of all Aliso Incident expenses to other witnesses for adjustment.
5. Row 4 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.

Sources:

1. Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
2. Values in Rows 2 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

WORKPAPER TABLE AS-26

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

WITNESS = Supply Management, Logistics, & Supplier Diversity (Exhibit SDG&E-20)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016		
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses		
A	B	C	D	E	F	G	H	I	J	K		
1	Aliso Incident Expenses	N/A	\$0	\$0	\$0	0.0	(\$207,706)	(\$88,610)	(\$296,316)	(2.0)	(\$296,316)	1
<u>GRC ADJUSTMENTS</u>												
2	USS 2100-3013.000	Supply Management Director	\$0	\$0	\$0	0.0	(\$38,251)	\$0	(\$38,251)	(0.2)	(\$38,251)	2
3	USS 2100-3016.000	Supply Management Director	\$0	\$0	\$0	0.0	(\$30,615)	(\$25,312)	(\$55,927)	(0.3)	(\$55,927)	3
4	USS 2100-3331.000	Supply Management Director	\$0	\$0	\$0	0.0	(\$69,949)	\$0	(\$69,949)	(0.5)	(\$69,949)	4
5	USS 2100-3407.000	Supply Management Director	\$0	\$0	\$0	0.0	(\$57,691)	(\$992)	(\$58,683)	(0.8)	(\$58,683)	5
6	1SS003.000	Office Services	\$0	\$0	\$0	0.0	\$0	(\$58,975)	(\$58,975)	0.0	(\$58,975)	6
7	1SS007.000	Strategy & Sustainability	\$0	\$0	\$0	0.0	(\$11,200)	(\$3,331)	(\$14,531)	(0.1)	(\$14,531)	7
8	Total Removed		\$0	\$0	\$0	0.0	(\$207,706)	(\$88,610)	(\$296,316)	(1.9)	(\$296,316)	8
9	Difference in Aliso Expenses and Total Removed (Row 1 - Row 8)		\$0	\$0	\$0	0.0	(\$0)	(\$0)	(\$0)	(0.1)	(\$0)	9

Notes:

- All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by " * " represent Non-Standard Escalation.
- FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
- Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
- Row 9 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
- See Exhibit SDGE-20 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

- Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
- Values in Rows 2 - 7 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

WORKPAPER TABLE AS-27

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

WITNESS = Information Technology (Exhibit SDG&E-24)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016	
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses	
A	B	C	D	E	F	G	H	I	J	K	
1	Aliso Incident Expenses	\$0	\$0	\$0	0.0	(\$18,019)	(\$186)	(\$18,205)	(0.2)	(\$18,205)	1
<u>GRC ADJUSTMENTS</u>											
2	USS 2100-3071.000 SAP Accounting & Financial Systems	\$0	\$0	\$0	0.0	(\$14,082)	(\$186)	(\$14,268)	(0.2)	(\$14,268)	2
3	USS 2100-3088.000 Software Dev - Work Measure Systems	\$0	\$0	\$0	0.0	(\$195)	\$0	(\$195)	0.0	(\$195)	3
4	USS 2100-3091.000 Software Dev - Database Administrator	\$0	\$0	\$0	0.0	(\$3,741)	\$0	(\$3,741)	(0.1)	(\$3,741)	4
5	Total Removed	\$0	\$0	\$0	0.0	(\$18,018)	(\$186)	(\$18,204)	(0.3)	(\$18,204)	5
6	Difference in Aliso Expenses and Total Removed (Row 1 - Row 5)	\$0	\$0	\$0	0.0	(\$1)	\$0	(\$1)	0.1	(\$1)	6

Notes:

1. All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by " * " represent Non-Standard Escalation.
2. FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
3. Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
4. Row 6 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
5. See Exhibit SDGE-24 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

1. Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
2. Values in Rows 2 - 4 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

WORKPAPER TABLE AS-28

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Detailed GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

WITNESS = Accounting & Finance, Legal, Regulatory Affairs & External Affairs (Exhibit SDG&E-31)

Workpaper Number	Workpaper Description	2015 Expenses / FTEs				2016 Expenses / FTEs				2015 - 2016	
		Labor	Non-Labor	Total	FTEs	Labor	Non-Labor	Total	FTEs	Total Expenses	
A	B	C	D	E	F	G	H	I	J	K	
1	Aliso Incident Expenses	\$0	\$0	\$0	0.0	(\$100,860)	(\$3,420)	(\$104,279)	(1.2)	(\$104,279)	1
GRC ADJUSTMENTS											
2	1AG006.000 Oper CCTR - NSS Legal - Legal	\$0	\$0	\$0	0.0	(\$23,954)	(\$1,908)	(\$25,862)	(0.1)	(\$25,862)	2
3	1AG007.000 Oper CCTR - NSS Legal - Claims	\$0	\$0	\$0	0.0	(\$76,905)	(\$1,512)	(\$78,417)	(1.1)	(\$78,417)	3
4	Total Removed	\$0	\$0	\$0	0.0	(\$100,859)	(\$3,420)	(\$104,279)	(1.2)	(\$104,279)	4
5	Difference in Aliso Expenses and Total Removed (Row 1 - Row 5)	\$0	\$0	\$0	0.0	(\$1)	\$0	(\$0)	0.0	(\$0)	5

Notes:

1. All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by "*" represent Non-Standard Escalation.
2. FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
3. Row 1 reflects the net of any transfers of Aliso Incident-related expenses to and/or from witness. See Workpaper Table AS-35 for the summary of inter-witness transfers.
4. Row 5 shows variance between Aliso Incident expenses and GRC witness adjustments. A non-material level of variance is anticipated due to rounding differences.
5. See Exhibit SDGE-31 for a summary of Aliso Incident-related adjustments as performed and reported by the GRC witness.

Sources:

1. Row 1 from list of Aliso Incident-related expenses by GRC witness "Expected Aliso Adj GRID 2015 OM" and "Expected Aliso Adj GRID 2016 OM" and also provided in Workpaper Tables AS-36 and AS-37. Per Note 3 above, amounts shown are adjusted for intra-witness transfers of Aliso Incident expenses summarized in Workpaper Table AS-35 per viewing of GRC expenditure planning system.
2. Values in Rows 2 - 3 from final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

Workpapers to Direct Testimony of Andrew E. Steinberg
SoCalGas 2019 GRC

Workpaper Series 3 – Separate Itemization of Aliso Incident Costs

WORKPAPER TABLE AS-29

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Summary of 2015 GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

Exhibit Number	Testimony Area	2015 Expenses / FTEs				
		Labor	Non-Labor	Total	FTEs	
A	B	C	D	E	F	
<u>SoCalGas GRC Witnesses</u>						
1	SCG-04 Orozco-Mejia Gas Distribution	(\$133,408)	(\$10,304)	(\$143,712)	(1.2)	1
2	SCG-05 Rivera Gas System Integrity	(\$14,960)	\$0	(\$14,960)	(0.1)	2
3	SCG-06 Musich Gas Transmission Operation	\$0	\$0	\$0	0.0	3
4	SCG-08 Bermel Gas Major Projects	\$0	\$0	\$0	0.0	4
5	SCG-09 Haines Gas Engineering	(\$10,810)	(\$14,699)	(\$25,509)	(0.1)	5
6	SCG-10 Navin Underground Storage	(\$632,868)	(\$5,138,415)	(\$5,771,283)	(3.6)	6
7	SCG-13 Zornizer Gas Control and System Operations/Planning	(\$22)	(\$70)	(\$92)	0.0	7
8	SCG-14 Martinez Pipeline Integrity for Transmission and Distribution	\$0	\$0	\$0	0.0	8
9	SCG-15 Phillips Pipeline Safety Enhancement Plan	(\$233)	\$0	(\$233)	0.0	9
10	SCG-16 Lazarus Gas Procurement	\$0	\$0	\$0	0.0	10
11	SCG-18 Marelli Customer Services - Field & Meter Reading	(\$20,370)	\$0	(\$20,370)	(0.2)	11
12	SCG-19 Baldwin Customer Services - Office Operations	(\$128,718)	(\$433)	(\$129,151)	0.1	12
13	SCG-20 Cheung Customer Services - Information	(\$100,912)	(\$151,560)	(\$252,472)	(1.0)	13
14	SCG-21 Alexander Customer Services - Technologies, Policies, & Solutions	(\$3,566)	\$0	(\$3,566)	0.0	14
15	SCG-22 Willoughby Supply Management, Logistics, & Supplier Diversity	(\$15,139)	\$0	(\$15,139)	0.0	15
16	SCG-23 Herrera Fleet Services and Facility Operations	\$0	\$0	\$0	0.0	16
17	SCG-25 Johnson Environmental Services	(\$55,517)	(\$346,432)	(\$401,949)	(0.5)	17
18	SCG-26 Olmsted Information Technology	(\$1,193)	(\$1,092)	(\$2,285)	0.0	18
19	SCG-28 DeMontigny Corporate Center - General Administration	\$0	(\$1,428,971)	(\$1,428,971)	0.0	19
20	SCG-30 Robinson Corporate Center - Compensation & Benefits	\$0	(\$50)	(\$50)	0.0	20
21	SCG-32 Gevorkian Human Resources Department, Safety, Long-Term Disability & Workers' Compensation	(\$67,769)	(\$12,984)	(\$80,753)	(0.6)	21
22	SCG-33 Lee Accounting & Finance, Legal, Regulatory Affairs & External Affairs	(\$99,479)	(\$1,020)	(\$100,499)	(0.8)	22
23	Subtotal SoCalGas	(\$1,284,964)	(\$7,106,030)	(\$8,390,994)	(8.0)	23
<u>SDG&E GRC Witnesses</u>						
24	SDG&E-02 Ch. 2 Flores Enterprise Risk Management Organization	\$0	\$0	\$0	0.0	24
25	SDG&E-19 Davidson Customer Services - Information & Technologies	\$0	\$0	\$0	0.0	25
26	SDG&E-20 Willoughby Supply Management, Logistics, & Supplier Diversity	\$0	\$0	\$0	0.0	26
27	SDG&E-24 Olmsted Information Technology	\$0	\$0	\$0	0.0	27
28	SDG&E-31 Hrna Accounting & Finance, Legal, Regulatory Affairs & External Affairs	\$0	\$0	\$0	0.0	28
29	Subtotal SDG&E	\$0	\$0	\$0	0.0	29
30	Total SoCalGas / SDG&E for 2015	(\$1,284,964)	(\$7,106,030)	(\$8,390,994)	(8.0)	30

Notes:

- All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by "*" represent Non-Standard Escalation.
- FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).

Sources:

- Rows 1 - 22, and 24 - 28 from Workpaper Tables AS-2 through AS-28.

WORKPAPER TABLE AS-30

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Summary of 2016 GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

Exhibit Number	Testimony Area	2016 Expenses / FTEs				
		Labor	Non-Labor	Total	FTEs	
A	B	C	D	E	F	
<u>SoCalGas GRC Witnesses</u>						
1	SCG-04 Orozco-Mejia Gas Distribution	(\$648,842)	(\$1,225,762)	(\$1,874,604)	(5.9)	1
2	SCG-05 Rivera Gas System Integrity	(\$230,116)	(\$6,514)	(\$236,630)	(2.6)	2
3	SCG-06 Musich Gas Transmission Operation	(\$10,109)	(\$728)	(\$10,837)	(0.1)	3
4	SCG-08 Bermel Gas Major Projects	(\$204,536)	(\$10,622)	(\$215,158)	(1.7)	4
5	SCG-09 Haines Gas Engineering	(\$265,059)	(\$38,341)	(\$303,400)	(3.3)	5
6	SCG-10 Navin Underground Storage	(\$1,342,825)	(\$83,140,610)	(\$84,483,435)	(10.5)	6
7	SCG-13 Zornizer Gas Control and System Operations/Planning	(\$14,484)	(\$294,871)	(\$309,355)	(0.1)	7
8	SCG-14 Martinez Pipeline Integrity for Transmission and Distribution	(\$148,138)	(\$1,638)	(\$149,776)	(1.8)	8
9	SCG-15 Phillips Pipeline Safety Enhancement Plan	(\$156,591)	(\$512)	(\$157,103)	(1.8)	9
10	SCG-16 Lazarus Gas Procurement	(\$2,482)	\$0	(\$2,482)	0.0	10
11	SCG-18 Marelli Customer Services - Field & Meter Reading	(\$866,648)	(\$5,068,483)	(\$5,935,131)	(10.3)	11
12	SCG-19 Baldwin Customer Services - Office Operations	(\$2,766,650)	(\$3,398,306)	(\$6,164,956)	(32.3)	12
13	SCG-20 Cheung Customer Services - Information	(\$1,903,416)	(\$3,595,521)	(\$5,498,937)	(17.8)	13
14	SCG-21 Alexander Customer Services - Technologies, Policies, & Solutions	(\$289,691)	(\$987,261)	(\$1,276,952)	(2.3)	14
15	SCG-22 Willoughby Supply Management, Logistics, & Supplier Diversity	(\$657,580)	(\$1,388,707)	(\$2,046,287)	(7.3)	15
16	SCG-23 Herrera Fleet Services and Facility Operations	(\$28,306)	(\$3,975)	(\$32,281)	(0.3)	16
17	SCG-25 Johnson Environmental Services	(\$567,500)	(\$7,838,349)	(\$8,405,849)	(5.2)	17
18	SCG-26 Olmsted Information Technology	(\$103,260)	(\$41,831)	(\$145,091)	(1.3)	18
19	SCG-28 DeMontigny Corporate Center - General Administration	\$0	(\$46,055,132)	(\$46,055,132)	0.0	19
20	SCG-30 Robinson Corporate Center - Compensation & Benefits	\$0	(\$3,339,992)	(\$3,339,992)	0.0	20
21	SCG-32 Gevorkian Human Resources Department, Safety, Long-Term Disability & Workers' Compensation	(\$727,952)	(\$56,459)	(\$784,411)	(7.4)	21
22	SCG-33 Lee Accounting & Finance, Legal, Regulatory Affairs & External Affairs	(\$804,994)	(\$21,996,305)	(\$22,801,299)	(8.1)	22
23	Subtotal SoCalGas	(\$11,739,179)	(\$178,489,919)	(\$190,229,098)	(120.1)	23
<u>SDG&E GRC Witnesses</u>						
24	SDG&E-02 Ch. 2 Flores Enterprise Risk Management Organization	\$0	(\$1,235)	(\$1,235)	0.0	24
25	SDG&E-19 Davidson Customer Services - Information & Technologies	\$0	\$0	\$0	0.0	25
26	SDG&E-20 Willoughby Supply Management, Logistics, & Supplier Diversity	(\$207,706)	(\$88,610)	(\$296,316)	(1.9)	26
27	SDG&E-24 Olmsted Information Technology	(\$18,018)	(\$186)	(\$18,204)	(0.3)	27
28	SDG&E-31 Hrna Accounting & Finance, Legal, Regulatory Affairs & External Affairs	(\$100,859)	(\$3,420)	(\$104,279)	(1.2)	28
29	Subtotal SDG&E	(\$326,583)	(\$93,451)	(\$420,034)	(3.4)	29
30	Total SoCalGas / SDG&E for 2016	(\$12,065,762)	(\$178,583,370)	(\$190,649,132)	(123.5)	30

Notes:

- All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by "*" represent Non-Standard Escalation.
- FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).

Sources:

- Rows 1 - 22, and 24 - 28 from Workpaper Tables AS-2 through AS-28.

WORKPAPER TABLE AS-31

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Summary of 2015 + 2016 GRC Witness Adjustments To Historical Data to Remove Aliso Incident Expenses

Exhibit Number	Testimony Area	2015 + 2016 Expenses / FTEs					
		Labor	Non-Labor	Total	FTEs		
A	B	C	D	E	F		
<u>SoCalGas GRC Witnesses</u>							
1	SCG-04 Orozco-Mejia	Gas Distribution	(\$782,250)	(\$1,236,066)	(\$2,018,316)	(7.1)	1
2	SCG-05 Rivera	Gas System Integrity	(\$245,076)	(\$6,514)	(\$251,590)	(2.7)	2
3	SCG-06 Musich	Gas Transmission Operation	(\$10,109)	(\$728)	(\$10,837)	(0.1)	3
4	SCG-08 Bermel	Gas Major Projects	(\$204,536)	(\$10,622)	(\$215,158)	(1.7)	4
5	SCG-09 Haines	Gas Engineering	(\$275,869)	(\$53,040)	(\$328,909)	(3.4)	5
6	SCG-10 Navin	Underground Storage	(\$1,975,693)	(\$88,279,025)	(\$90,254,718)	(14.1)	6
7	SCG-13 Zornizer	Gas Control and System Operations/Planning	(\$14,506)	(\$294,941)	(\$309,447)	(0.1)	7
8	SCG-14 Martinez	Pipeline Integrity for Transmission and Distribution	(\$148,138)	(\$1,638)	(\$149,776)	(1.8)	8
9	SCG-15 Phillips	Pipeline Safety Enhancement Plan	(\$156,824)	(\$512)	(\$157,336)	(1.8)	9
10	SCG-16 Lazarus	Gas Procurement	(\$2,482)	\$0	(\$2,482)	0.0	10
11	SCG-18 Marelli	Customer Services - Field & Meter Reading	(\$887,018)	(\$5,068,483)	(\$5,955,501)	(10.5)	11
12	SCG-19 Baldwin	Customer Services - Office Operations	(\$2,895,368)	(\$3,398,739)	(\$6,294,107)	(32.2)	12
13	SCG-20 Cheung	Customer Services - Information	(\$2,004,328)	(\$3,747,081)	(\$5,751,409)	(18.8)	13
14	SCG-21 Alexander	Customer Services - Technologies, Policies, & Solutions	(\$293,257)	(\$987,261)	(\$1,280,518)	(2.3)	14
15	SCG-22 Willoughby	Supply Management, Logistics, & Supplier Diversity	(\$672,719)	(\$1,388,707)	(\$2,061,426)	(7.3)	15
16	SCG-23 Herrera	Fleet Services and Facility Operations	(\$28,306)	(\$3,975)	(\$32,281)	(0.3)	16
17	SCG-25 Johnson	Environmental Services	(\$623,017)	(\$8,184,781)	(\$8,807,798)	(5.7)	17
18	SCG-26 Olmsted	Information Technology	(\$104,453)	(\$42,923)	(\$147,376)	(1.3)	18
19	SCG-28 DeMontigny	Corporate Center - General Administration	\$0	(\$47,484,103)	(\$47,484,103)	0.0	19
20	SCG-30 Robinson	Corporate Center - Compensation & Benefits	\$0	(\$3,340,042)	(\$3,340,042)	0.0	20
21	SCG-32 Gevorkian	Human Resources Department, Safety, Long-Term Disability & Workers' Compensation	(\$795,721)	(\$69,443)	(\$865,164)	(8.0)	21
22	SCG-33 Lee	Accounting & Finance, Legal, Regulatory Affairs & External Affairs	(\$904,473)	(\$21,997,325)	(\$22,901,798)	(8.9)	22
23	Subtotal SoCalGas		(\$13,024,143)	(\$185,595,949)	(\$198,620,092)	(128.1)	23
<u>SDG&E GRC Witnesses</u>							
24	SDG&E-02 Ch. 2 Flores	Enterprise Risk Management Organization	\$0	(\$1,235)	(\$1,235)	0.0	24
25	SDG&E-19 Davidson	Customer Services - Information & Technologies	\$0	\$0	\$0	0.0	25
26	SDG&E-20 Willoughby	Supply Management, Logistics, & Supplier Diversity	(\$207,706)	(\$88,610)	(\$296,316)	(1.9)	26
27	SDG&E-24 Olmsted	Information Technology	(\$18,018)	(\$186)	(\$18,204)	(0.3)	27
28	SDG&E-31 Hrna	Accounting & Finance, Legal, Regulatory Affairs & External Affairs	(\$100,859)	(\$3,420)	(\$104,279)	(1.2)	28
29	Subtotal SDG&E		(\$326,583)	(\$93,451)	(\$420,034)	(3.4)	29
30	Total SoCalGas / SDG&E for 2015 + 2016 Combined		(\$13,350,726)	(\$185,689,400)	(\$199,040,126)	(131.5)	30

Notes:

- All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars. Any values designated by "*" represent Non-Standard Escalation.
- FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).

Sources:

- SoCalGas Testimony of Andrew E. Steinberg, Exhibit SCG-12, Workpaper Tables AS-29 and AS-30.

WORKPAPER TABLE AS-32

ALISO CANYON STORAGE FIELD GAS LEAK INCIDENT EXPENSES

Recorded Expenditures Reflected in Historical GRC Dataset 2015 - 2016 To Be Removed by Witnesses

Work Order	Aliso Incident Work Order Description	2015 + 2016 Total		
		GRC Expenses	GRC FTEs	
A	B	C	D	
<i>SoCalGas Direct Expenditures</i>				
1	300775156 AC - STANDARD SESNON 25 WELLHEAD LEAK	\$124,244,754	116.13	1
2	300775432 AC - PORTER 39A - NEW WELL SITE PREP	\$290,750	0.00	2
3	300775433 AC - PORTER 39A - NEW WELL - DRILL	\$24,519,355	0.85	3
4	300775712 AC-STANDARD SESNON 25 WELLHEAD LEAK -P1	\$39,800,204	4.99	4
5	300775876 AC - PORTER 39A - NEW WELL - VEHICLES	\$198,549	0.00	5
6	300775968 AC-PORTER SESNON 20A DRILL NEW WELL-DRIL	\$4,700,043	0.07	6
7	300775969 AC-PORTER SESNON 20A DRILL NEW WELL-SITE	\$3,567,661	0.15	7
8	300776087 AC - SS25 WELL LEAK -ACCOUNTING USE ONLY	\$0	0.00	8
9	300776088 AC-SS25 WELL LEAK - ACCOUNTING USE ONLY	(\$41,136,394)	0.00	9
10	300776267 AC - SPECIAL LEAK SURVEY	\$119,032	0.91	10
11	300776268 AC - LEAK REPAIRS O&M	\$251,457	1.31	11
12	300777009 AC STORAGE FACILITY SS-25 ROOT CAUSE	\$27,784,585	4.65	12
13	300777847 AC - PORTER 39A - NEW WELL - ACCT USE	(\$25,994,534)	0.00	13
14	300777848 AC-PORTER SESNON 20A NEW WELL-ACCT USE	(\$8,532,506)	0.00	14
15	300778853 AC- FENCELINE METHANE DETECTION	\$1,276,631	1.49	15
16	Subtotal SoCalGas	\$151,089,588	130.55	16
<i>SDG&E Direct Expenditures</i>				
17	7081881 SCG SDGE CLAIMS ANALYSTS EXPENSE	\$78,417	1.09	17
18	7081920 SCG SUPPLY MGMT SUPPORT FOR ALISO CANYON	\$323,609	2.12	18
19	7082025 SCG BUSINESS STRATEGY & DEV.ALISO CANYON	\$46,412	0.20	19
20	7082163 SCG MHPUUP- SUPPORT FOR ALISO CANYON	\$0	0.00	20
21	7083180 SCG IT SUPPORT FOR ALISO CANYON	\$18,010	0.15	21
22	Subtotal SDG&E	\$466,448	3.55	22
<i>Corporate Center Expenditures</i>				
23	6310900 SCG: ALISO CANYON LEAK LEGAL COST	\$46,005,754	0.00	23
24	6311140 SCG:ALISO- DIRECTOR & OFFICER LITIGATION	\$2,213	0.00	24
25	6310901 ALISO CANYON EMERGENCY SERVICES	\$195,320	0.00	25
26	6311000 SCG ALISO CANYON RELOCATION REVIEW - THP	\$1,276,200	0.00	26
27	6310980 ALISO GAS LEAK SUPPORT	\$4,616	0.00	27
28	Subtotal Corporate Center	\$47,484,102	0.00	28
29	Total SoCalGas + SDG&E + Corporate Center	\$199,040,137	134.10	29
<u>Notes:</u>				
1. All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars.				
2. FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).				
3. For Row 1, expenditures of \$308,570 moved from "GRC Costs" category source data to "Non-GRC" category because amount not included by staff that prepares GRC historical cost data.				
<u>Sources:</u>				
1. Accounting report of Aliso Incident expenses by Work Order, filename "GRID Aliso Expenses 05-31-17.xls".				

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WORKPAPER TABLE AS-33

ALISO CANYON STORAGE FIELD GAS LEAK INCIDENT EXPENSES

Total Recorded Expenditures Reflected in Historical GRC Dataset 2015 - 2016

Work Order	Aliso Incident Work Order Description	To Be Removed By Witnesses		GRC Exclusions		Totals	
		GRC Expenses	GRC FTEs	Excluded Expenses	Excluded FTEs	Expenses	FTEs
A	B	C	D	E	F	G	H
<i>SoCalGas Direct Expenditures</i>							
1	300775156 AC - STANDARD SESNON 25 WELLHEAD LEAK	\$124,244,754	116.13	\$405,498,848	2.60	\$529,743,601	118.74
2	300775432 AC - PORTER 39A - NEW WELL SITE PREP	\$290,750	0.00	\$195	0.00	\$290,945	0.00
3	300775433 AC - PORTER 39A - NEW WELL - DRILL	\$24,519,355	0.85	\$280,698	0.00	\$24,800,054	0.85
4	300775712 AC-STANDARD SESNON 25 WELLHEAD LEAK -PI	\$39,800,204	4.99	\$11,436	0.00	\$39,811,640	4.99
5	300775876 AC - PORTER 39A - NEW WELL - VEHICLES	\$198,549	0.00	\$4,786	0.00	\$203,335	0.00
6	300775968 AC-PORTER SESNON 20A DRILL NEW WELL-DRILL	\$4,700,043	0.07	\$23,616	0.00	\$4,723,658	0.07
7	300775969 AC-PORTER SESNON 20A DRILL NEW WELL-SITE	\$3,567,661	0.15	\$4,669	0.00	\$3,572,330	0.15
8	300776087 AC - SS25 WELL LEAK -ACCOUNTING USE ONLY	\$0	0.00	(\$601,258,370)	0.00	(\$601,258,370)	0.00
9	300776088 AC-SS25 WELL LEAK - ACCOUNTING USE ONLY	(\$41,136,394)	0.00	\$0	0.00	(\$41,136,394)	0.00
10	300776267 AC - SPECIAL LEAK SURVEY	\$119,032	0.91	\$20,921	0.04	\$139,952	0.95
11	300776268 AC - LEAK REPAIRS O&M	\$251,457	1.31	\$3,117	0.00	\$254,575	1.31
12	300777009 AC STORAGE FACILITY SS-25 ROOT CAUSE	\$27,784,585	4.65	\$21	0.00	\$27,784,607	4.65
13	300777847 AC - PORTER 39A - NEW WELL - ACCT USE	(\$25,994,534)	0.00	\$0	0.00	(\$25,994,534)	0.00
14	300777848 AC-PORTER SESNON 20A NEW WELL-ACCT USE	(\$8,532,506)	0.00	\$0	0.00	(\$8,532,506)	0.00
15	300778853 AC- FENCELINE METHANE DETECTION	\$1,276,631	1.49	\$11,615	0.00	\$1,288,246	1.49
16	Subtotal SoCalGas	\$151,089,588	130.55	(\$195,398,449)	2.65	(\$44,308,861)	133.19
<i>SDG&E Direct Expenditures</i>							
17	7081881 SCG SDGE CLAIMS ANALYSTS EXPENSE	\$78,417	1.09	\$0	0.00	\$78,417	1.09
18	7081920 SCG SUPPLY MGMT SUPPORT FOR ALISO CANYON	\$323,609	2.12	\$0	0.00	\$323,609	2.12
19	7082025 SCG BUSINESS STRATEGY & DEV.ALISO CANYON	\$46,412	0.20	\$75,000	0.00	\$121,412	0.20
20	7082163 SCG MHPUUP- SUPPORT FOR ALISO CANYON	\$0	0.00	\$3,584	0.08	\$3,584	0.08
21	7083180 SCG IT SUPPORT FOR ALISO CANYON	\$18,010	0.15	\$0	0.00	\$18,010	0.15
22	Subtotal SDG&E	\$466,448	3.55	\$78,584	0.08	\$545,032	3.63
<i>Corporate Center Expenditures</i>							
23	6310900 SCG: ALISO CANYON LEAK LEGAL COST	\$46,005,754	0.00	\$0	0.00	\$46,005,754	0.00
24	6311140 SCG:ALISO- DIRECTOR & OFFICER LITIGATION	\$2,213	0.00	\$0	0.00	\$2,213	0.00
25	6310901 ALISO CANYON EMERGENCY SERVICES	\$195,320	0.00	\$0	0.00	\$195,320	0.00
26	6311000 SCG ALISO CANYON RELOCATION REVIEW - THP	\$1,276,200	0.00	\$0	0.00	\$1,276,200	0.00
27	6310980 ALISO GAS LEAK SUPPORT	\$4,616	0.00	\$0	0.00	\$4,616	0.00
28	Subtotal Corporate Center	\$47,484,102	0.00	\$0	0.00	\$47,484,102	0.00
29	Total SoCalGas + SDG&E + Corporate Center	\$199,040,137	134.10	(\$195,319,864)	2.72	\$3,720,273	136.82
<i>Work Orders Removed for Comparative Analysis (Accounting Use Orders Reflecting Insurance Receivable)</i>							
30	300776087 AC - SS25 WELL LEAK -ACCOUNTING USE ONLY	\$0	0.00	(\$601,258,370)	0.00	(\$601,258,370)	0.00
31	300776088 AC-SS25 WELL LEAK - ACCOUNTING USE ONLY	(\$41,136,394)	0.00	\$0	0.00	(\$41,136,394)	0.00
32	300777847 AC - PORTER 39A - NEW WELL - ACCT USE	(\$25,994,534)	0.00	\$0	0.00	(\$25,994,534)	0.00
33	300777848 AC-PORTER SESNON 20A NEW WELL-ACCT USE	(\$8,532,506)	0.00	\$0	0.00	(\$8,532,506)	0.00
34	Aliso Incident Expenditures (Excluding Insurance Receivable)	\$274,703,571	134.10	\$405,938,506	2.72	\$680,642,077	136.82

Notes:

- All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars.
- FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).
- Columns E and F represent expenditures excluded from the GRC through the cost filtering process that removes charges typically not addressed in the proceeding.
- For Row 1, expenditures of \$308,570 moved from "GRC Costs" category source data to "Non-GRC" category because amount not included by staff that prepares GRC historical cost data.
- Rows 8 - 9 and 13 - 14 represent Work Orders for Accounting Use Only that contain the Insurance Receivable recorded amount. These are excluded from the GRC, similar to other Work Orders, but do not reflect Aliso Incident expenditures. The total without the Insurance Receivable is shown at Row 34 for comparative analysis to Aliso Incident expenses as reported in the SoCalGas 10-K.

Sources:

- For SoCalGas and SDG&E information, Columns C - D, and all Corporate Center information, from Table AS-32.
- For SoCalGas and SDG&E information, Columns E - F, accounting report of Aliso Incident expenses by Work Order, filename "GRID Aliso Expenses 05-31-17.xls".

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WORKPAPER TABLE AS-34

ALISO CANYON STORAGE FIELD GAS LEAK INCIDENT EXPENSES

Recorded Expenditures Incorporated into the 2016 10-K (Project To Date Expenses as of 12-31-16)

	Cost Category	Expenditures From SEC 10-K Report			Adjustments to 10-K Information For GRC Comparative Analysis					Comparative Total	
		Incident Total	LESS: Forecast	Recorded Total	LESS: Topside Accruals	LESS: Indirect Costs	ADD: Fenceline Equipment	ADD: Exclusion Expenses	Non-GRC		
	A	B	C	D	E	F	G	H	I	J	
1	Well Control, Leak Stoppage, Relief Wells, and Methane Recapture	\$81.9	\$0.1	\$81.8	\$0.0	\$2.8	\$0.0	\$0.0	\$0.0	\$79.0	1
2	Root Cause Investigation and Blade Industries	\$50.3	\$17.6	\$32.7	\$0.1	\$4.8	\$0.0	\$0.0	\$0.0	\$27.8	2
3	Environmental, Air Emissions Monitoring, Lab Analysis, and AQMD Abatement	\$16.1	\$1.7	\$14.4	\$0.0	\$0.0	\$1.3	\$0.0	\$0.0	\$15.7	3
4	Outside Counsel, Litigation Preparation Costs & Regulatory	\$43.6	\$0.0	\$43.6	\$0.4	\$0.0	\$0.0	\$2.9	\$0.0	\$46.0	4
5	Relocation Costs including Lodging, Meal Allowance, and Incidentals	\$456.7	\$8.0	\$448.6	\$1.8	\$0.0	\$0.0	\$0.0	\$0.0	\$446.8	5
6	Processing Support and Fully Loaded Internal Labor supporting Aliso	\$95.1	\$14.6	\$80.4	\$3.0	\$12.2	\$0.0	\$0.0	\$0.0	\$65.3	6
7	Lost Gas and GHG Mitigation	\$36.3	\$0.0	\$36.3	\$0.0	\$0.0	\$0.0	\$0.0	\$36.3	\$0.0	7
8	TOTAL RECEIVABLE EXPENSES	\$779.9	\$42.0	\$737.8	\$5.3	\$19.8	\$1.3	\$2.9	\$36.3	\$680.6	8

Notes:

1. All expense values shown reported in millions of dollars.
2. Topside Accruals (Column E) are booked to a high level capital or expense account and therefore not reflected in the work orders used for GRC purposes.
3. Indirect Costs (Column F) removes overhead type items (such as vacation and sick, pension and benefits, etc.) in order identify only direct costs used by GRC witnesses for historical-based information forecasting.
4. Fenceline Equipment (Column G) were not reflected as part of the total recorded costs as of December 31, 2016, but identified in early 2017 as being related to the incident. These costs are included in 2016 GRC historical reports.
5. Exclusion Expenses (Column H) are items that are related to the Aliso incident and charged to the work orders, but not included of the associated insurance receivable. These costs are included in 2016 GRC historical reports.
6. Non-GRC (Column I) reflect additional, unpaid items that are part of the total recorded receivable, but not booked to the work orders. This relates specifically to Lost Gas and GHG Mitigation, which are not included in 2016 GRC historical reports.
7. Additional adjustments to 2016 SEC 10-K report values performed for comparative analysis include the following:
 - a. Adjustment of \$8,570 to the Processing Support category (Row 6) due to transfer of higher amount from receivable to non-receivable.
 - b. Adjustment of \$43 to the Legal category (Row 4) to correct for rounding difference in removal of non-receivable legal expenses.

Sources:

1. SoCalGas 10-K (annual report) Filed 2/28/17 for the Period Ending 12/31/16.
2. For Columns E and F: See Workpaper Tables AS-39 and AS-40.

Workpapers to Direct Testimony of Andrew E. Steinberg
SoCalGas 2019 GRC

Workpaper Series 4 – Additional Background / Source Information

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WORKPAPER TABLE AS-35

ALISO CANYON STORAGE FACILITY GAS LEAK INCIDENT EXPENSES

Summary of 2015 GRC Witness Transfers Of Historical Data

Exhibit Number	Testimony Area	Year	Impacted Witness	Outgoing/Incoming Cost Center	2015 - 2016 Expenses / FTEs				
					Labor	Non-Labor	Total	FTEs	
A	B				C	D	E	F	
<u>Transfers Out (From Witness To Other GRC Witness Area)</u>									
1	SCG-04 Orozco-Mejia Gas Distribution	2016	SCG-05 Rivera	2200-2344	(\$14,567)	\$0	(\$14,567)	-0.10	1
2	SCG-04 Orozco-Mejia Gas Distribution	2016	SCG-05 Rivera	2200-2360	(\$7,954)	\$0	(\$7,954)	-0.10	2
3	SCG-04 Orozco-Mejia Gas Distribution	2016	SCG-05 Rivera	2200-2409	(\$14,821)	\$0	(\$14,821)	-0.20	3
4	SCG-04 Orozco-Mejia Gas Distribution	2016	SCG-05 Rivera	2200-2501	(\$37,343)	(\$1,393)	(\$38,736)	-0.40	4
5	SCG-04 Orozco-Mejia Gas Distribution	2016	SCG-09 Haines	2200-2322	(\$9,171)	\$0	(\$9,171)	-0.10	5
6	SCG-06 Musich Gas Transmission Operation	2016	SCG-13 Zornizer	2200-0329	\$0	(\$227)	(\$227)	0.00	6
7	SCG-08 Bermel Gas Major Projects	2016	SCG-05 Rivera	2200-2530	(\$68,198)	\$0	(\$68,198)	-0.79	7
8	SCG-09 Haines Gas Engineering	2016	SCG-05 Rivera	2200-0302	(\$9,171)	\$0	(\$9,171)	-0.10	8
9	SCG-09 Haines Gas Engineering	2016	SCG-05 Rivera	2200-2376	(\$25,374)	(\$62)	(\$25,436)	-0.40	9
10	SCG-09 Haines Gas Engineering	2016	SCG-05 Rivera	2200-2540	(\$2,238)	(\$1,731)	(\$3,969)	-0.10	10
11	SCG-09 Haines Gas Engineering	2015	SCG-05 Rivera	2200-2551	(\$14,960)	\$0	(\$14,960)	-0.10	11
12	SCG-09 Haines Gas Engineering	2016	SCG-05 Rivera	2200-2551	(\$50,452)	(\$3,329)	(\$53,781)	-0.50	12
13	SCG-20 Cheung Customer Services - Information	2016	SCG-13 Zornizer	2200-0246	(\$1,791)	\$0	(\$1,791)	0.00	13
14	SCG-21 Alexander Customer Services -Technologies, Policies, & Solutions	2016	SCG-09 Haines	2200-0324	(\$3,376)	\$0	(\$3,376)	-0.50	14
15	SCG-32 Gevorkian Human Resources Department, Safety, Long-Term Disability & Workers' Compensation	2015	SCG-13 Zornizer	2200-0613	(\$22)	(\$70)	(\$92)	0.00	15
16	SCG-32 Gevorkian Human Resources Department, Safety, Long-Term Disability & Workers' Compensation	2016	SCG-13 Zornizer	2200-0613	(\$12,693)	(\$294,644)	(\$307,337)	-0.10	16
17	SDG&E-19 Davidson Customer Services - Information & Technologies	2016	SCG-21 Alexander	2100-3434	(\$41,178)	(\$5,234)	(\$46,412)	-0.20	17
18	Subtotal Transfers Out				(\$313,309)	(\$306,690)	(\$619,999)	-3.69	18
<u>Transfers In (To Witness From Other GRC Witness Area)</u>									
19	SCG-05 Rivera Gas System Integrity	2016	SCG-04 Orozco-Mejia	2200-2344	\$14,567	\$0	\$14,567	0.10	19
20	SCG-05 Rivera Gas System Integrity	2016	SCG-04 Orozco-Mejia	2200-2360	\$7,954	\$0	\$7,954	0.10	20
21	SCG-05 Rivera Gas System Integrity	2016	SCG-04 Orozco-Mejia	2200-2409	\$14,821	\$0	\$14,821	0.20	21
22	SCG-05 Rivera Gas System Integrity	2016	SCG-04 Orozco-Mejia	2200-2501	\$37,343	\$1,393	\$38,736	0.40	22
23	SCG-05 Rivera Gas System Integrity	2016	SCG-08 Bermel	2200-2551	\$68,198	\$0	\$68,198	0.79	23
24	SCG-05 Rivera Gas System Integrity	2016	SCG-09 Haines	2200-0302	\$9,171	\$0	\$9,171	0.10	24
25	SCG-05 Rivera Gas System Integrity	2016	SCG-09 Haines	2200-2376	\$25,374	\$62	\$25,436	0.40	25
26	SCG-05 Rivera Gas System Integrity	2016	SCG-09 Haines	2200-2540	\$2,238	\$1,731	\$3,969	0.10	26
27	SCG-05 Rivera Gas System Integrity	2015	SCG-09 Haines	2200-2551	\$14,960	\$0	\$14,960	0.10	27
28	SCG-05 Rivera Gas System Integrity	2016	SCG-09 Haines	2200-2551	\$50,452	\$3,329	\$53,781	0.50	28
29	SCG-09 Haines Gas Engineering	2016	SCG-04 Orozco-Mejia	2200-0302	\$9,171	\$0	\$9,171	0.10	29
30	SCG-09 Haines Gas Engineering	2016	SCG-21 Alexander	2200-0323	\$3,376	\$0	\$3,376	0.50	30
31	SCG-13 Zornizer Gas Control and System Operations/Planning	2016	SCG-06 Musich	2200-0329	\$0	\$227	\$227	0.00	31
32	SCG-13 Zornizer Gas Control and System Operations/Planning	2016	SCG-20 Cheung	2200-0246	\$1,791	\$0	\$1,791	0.00	32
33	SCG-13 Zornizer Gas Control and System Operations/Planning	2015	SCG-32 Gevorkian	2200-0613	\$22	\$70	\$92	0.00	33
34	SCG-13 Zornizer Gas Control and System Operations/Planning	2016	SCG-32 Gevorkian	2200-0613	\$12,693	\$294,644	\$307,337	0.10	34
35	SCG-21 Alexander Customer Services -Technologies, Policies, & Solutions	2016	SDGE-19 Davidson	2200-2229	\$41,178	\$5,234	\$46,412	0.20	35
36	Subtotal Transfers In				\$313,309	\$306,690	\$619,999	3.69	36
37	Net Transfers for 2015 - 2016				\$0	\$0	\$0	0.00	37

Notes:

- All expense values shown on a direct cost basis (i.e., not loaded with overheads) and reported in dollars.
- FTE represents a Full Time Equivalent employee; value shown is portion of annual labor (i.e., one staff for one year = 1.0).

Source:

- Information shown is documentation from the review of GRC witness adjustments that are transfers of expenses related to the Aliso Incident. Information may represent additional detail of GRC witness workpapers.

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Workpaper Table AS-36

Source Information - Aliso Incident Expense by GRC Categorization

Company	Order	WO Type	WO Description	Year	GRC Costs	GRC FTEs	Non-GRC Costs	Non-GRC FTEs
SDGE	7081881	SDGE O&M Order	SCG SDGE CLAIMS ANALYSTS EXPENSE	2016	78417.02	1.092	0	0
SDGE	7081920	SDGE O&M Order	SCG SUPPLY MGMT SUPPORT FOR ALISO CANYON	2016	323609.16	2.115	0	0
SDGE	7082025	SDGE O&M Order	SCG BUSINESS STRATEGY & DEV.ALISO CANYON	2016	46411.73	0.195	75000	0
SDGE	7082163	SDGE O&M Order	SCG MHPUUP- SUPPORT FOR ALISO CANYON	2016	0	0	3584.43	0.076
SDGE	7083180	SDGE O&M Order	SCG IT SUPPORT FOR ALISO CANYON	2016	18009.61	0.151	0	0
Corp	6310900	Corp O&M	Aliso Canyon Leak Legal Cost	2015	1403219	0	0	0
Corp	6310900	Corp O&M	Aliso Canyon Leak Legal Cost	2016	44602534.54	0	0	0
Corp	6311140	Corp O&M	Aliso Canyon Director & Officer Litigation	2016	2212.83	0	0	0
Corp	6310901	Corp O&M	Aliso Canyon Emergency Services	2015	25751.99	0	0	0
Corp	6310901	Corp O&M	Aliso Canyon Emergency Services	2016	169568.19	0	0	0
Corp	6310980	Corp O&M	Aliso Canyon Gas Leak Support	2016	4615.91	0	0	0
Corp	6311000	Corp O&M	Aliso Canyon Relocation Review	2016	1276199.5	0	0	0
SCG	300775156	SCG O&M Order	AC - STANDARD SESNON 25 WELLHEAD LEAK	2015	2663917.39	6.099	21351677.75	0.085
SCG	300775156	SCG O&M Order	AC - STANDARD SESNON 25 WELLHEAD LEAK	2016	121889406.2	110.034	383838600	2.519
SCG	300776087	SCG O&M Order	AC - SS25 WELL LEAK -ACCOUNTING USE ONLY	2016	0	0	-601258370	0
SCG	300776267	SCG O&M Order	AC - SPECIAL LEAK SURVEY	2016	119031.82	0.905	20920.63	0.042
SCG	300776268	SCG O&M Order	AC - LEAK REPAIRS O&M	2016	251457.46	1.313	3117.19	0
SCG	300777009	SCG O&M Order	AC STORAGE FACILITY SS-25 ROOT CAUSE	2016	27784585.48	4.65	21.47	0
SCG	300775432	SCG Capital Order	AC - PORTER 39A - NEW WELL SITE PREP	2015	122656.84	0	194.9	0
SCG	300775432	SCG Capital Order	AC - PORTER 39A - NEW WELL SITE PREP	2016	168093.13	0	0	0
SCG	300775433	SCG Capital Order	AC - PORTER 39A - NEW WELL - DRILL	2015	3216931.53	0.334	10158.94	0
SCG	300775433	SCG Capital Order	AC - PORTER 39A - NEW WELL - DRILL	2016	21302423.6	0.514	270539.43	0
SCG	300775712	SCG Capital Order	AC-STANDARD SESNON 25 WELLHEAD LEAK -P1	2015	9591553.33	3.199	0	0
SCG	300775712	SCG Capital Order	AC-STANDARD SESNON 25 WELLHEAD LEAK -P1	2016	30208650.81	1.787	11435.68	0
SCG	300775876	SCG Capital Order	AC - PORTER 39A - NEW WELL - VEHICLES	2015	123769.5	0	393.34	0
SCG	300775876	SCG Capital Order	AC - PORTER 39A - NEW WELL - VEHICLES	2016	74779.42	0	4392.68	0
SCG	300775968	SCG Capital Order	AC-PORTER SESNON 20A DRILL NEW WELL-DRILL	2016	4700042.9	0.071	23615.57	0
SCG	300775969	SCG Capital Order	AC-PORTER SESNON 20A DRILL NEW WELL-SITE	2016	3567661.35	0.15	4668.69	0
SCG	300776088	SCG Capital Order	AC-SS25 WELL LEAK - ACCOUNTING USE ONLY	2015	-8756818	0	0	0
SCG	300776088	SCG Capital Order	AC-SS25 WELL LEAK - ACCOUNTING USE ONLY	2016	-32379576	0	0	0
SCG	300777847	SCG Capital Order	AC - PORTER 39A - NEW WELL - ACCT USE	2016	-25994534	0	0	0
SCG	300777848	SCG Capital Order	AC-PORTER SESNON 20A NEW WELL-ACCT USE	2016	-8532506	0	0	0
SCG	300778853	SCG Capital Order	AC- FENCELINE METHANE DETECTION	2016	1276630.78	1.492	11615.21	0

Sources:

Accounting report of Aliso Incident expenses by Work Order, filename "GRID Aliso Expenses 05-31-17.xls".

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Workpaper Table AS-37

Source Information - Aliso Incident Expense Adjustments by GRC Witness

Company	Cost Type	Witness Code	Year	Workpaper	Labor	Non-Labor	NSE	FTEs
SCG	O&M	AGAG	2015	2200-2075.000	-3357	-396	0	0
SCG	O&M	AGAG	2016	2200-2075.000	-197672	-3912	0	-1.9
SCG	O&M	AGAG	2016	2200-2095.000	198341	17408736	0	2.4
SCG	O&M	AGAG	2016	2200-2095.000	-198341	-17408736	0	-2.4
SCG	O&M	AGAG	2016	2200-2095.000	-203281	-20157667	0	-2.5
SCG	O&M	AGAG	2016	2200-2305.000	-106477	-3639	0	-0.6
SCG	O&M	AGAG	2016	2200-2462.000	-630	0	0	0
SCG	O&M	AGAG	2016	2200-2575.000	0	-6837	0	0
SCG	O&M	AGAG	2016	2AG002.000	0	-84386	0	0
SCG	O&M	AGAG	2016	2AG002.000	-6358	0	0	-0.1
SCG	O&M	AGAG	2016	2AG002.000	0	-3918	0	0
SCG	O&M	AGAG	2016	2AG002.000	-67614	-1608	0	-0.6
SCG	O&M	AGAG	2016	2AG003.000	-6288	0	0	-0.1
SCG	O&M	AGAG	2016	2AG004.000	-1529	0	0	0
SCG	O&M	AGAG	2016	2AG005.000	-7212	0	0	-0.1
SCG	O&M	AGAG	2016	2AG005.000	-476	0	0	0
SCG	O&M	AGAG	2016	2AG007.000	-161321	0	0	-1.7
SCG	O&M	AGAG	2016	2AG007.000	0	-18204	0	0
SCG	O&M	AGAG	2016	2AG007.000	0	-1472	0	0
SCG	O&M	AGAG	2016	2AG007.000	0	-3451	0	0
SCG	O&M	AGAG	2015	2AG011.000	-85587	-616	0	-0.7
SCG	O&M	AGAG	2015	2AG011.000	-10535	0	0	-0.1
SCG	O&M	AGAG	2015	2AG011.000	0	-8	0	0
SCG	O&M	AGAG	2016	2AG011.000	33694	1574492	0	0.3
SCG	O&M	AGAG	2016	2AG011.000	-33694	-1574492	0	-0.3
SCG	O&M	AGAG	2016	2AG011.000	-39264	-1574492	0	-0.4
SCG	O&M	AGAG	2016	2AG011.000	-6380	-129589	0	-0.1
SCG	O&M	AGAG	2016	2AG011.000	-492	-7130	0	0
SCG	O&M	AGCP	2016	2CP000.002	0	-3339644	0	0
SCG	O&M	AGCP	2015	2CP000.003	0	-50	0	0
SCG	O&M	AGCP	2016	2CP000.003	0	-348	0	0
SCG	O&M	AGHR	2016	2200-2337.000	-41076	0	0	-0.3
SCG	O&M	AGHR	2016	2200-2398.000	0	-244	0	0
SCG	O&M	AGHR	2015	2HR001.000	0	-596	0	0
SCG	O&M	AGHR	2015	2HR001.000	-3757	0	0	-0.1
SCG	O&M	AGHR	2016	2HR001.000	0	-303	0	0
SCG	O&M	AGHR	2016	2HR001.000	0	-25013	0	0
SCG	O&M	AGHR	2016	2HR001.000	0	-8761	0	0
SCG	O&M	AGHR	2016	2HR001.000	7500	0	0	0
SCG	O&M	AGHR	2016	2HR002.000	-19800	0	0	-0.3
SCG	O&M	AGHR	2015	2HR003.000	-4493	0	0	0
SCG	O&M	AGHR	2016	2HR003.000	-125006	-203	0	-1.6
SCG	O&M	AGHR	2016	2HR003.000	-60624	0	0	-0.3
SCG	O&M	AGHR	2016	2HR004.000	-124484	0	0	-1.2
SCG	O&M	AGHR	2016	2HR004.000	-12572	0	0	-0.1

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Workpaper Table AS-37

Source Information - Aliso Incident Expense Adjustments by GRC Witness

Company	Cost Type	Witness Code	Year	Workpaper	Labor	Non-Labor	NSE	FTEs
SCG	O&M	AGHR	2016	2HR004.000	-31558	-118	0	-0.4
SCG	O&M	AGHR	2016	2HR004.000	0	-331	0	0
SCG	O&M	AGHR	2016	2HR005.000	-34134	0	0	-0.2
SCG	O&M	AGHR	2015	2HR006.000	-40942	-10372	0	-0.4
SCG	O&M	AGHR	2015	2HR006.000	-14060	-312	0	-0.1
SCG	O&M	AGHR	2015	2HR006.000	-4517	-1704	0	0
SCG	O&M	AGHR	2016	2HR006.000	122	-14696	0	0
SCG	O&M	AGHR	2016	2HR006.000	-34735	-1543	0	-0.3
SCG	O&M	AGHR	2016	2HR006.000	-7605	-3858	0	-0.1
SCG	O&M	AGHR	2016	2HR006.000	-53953	0	0	-0.9
SCG	O&M	AGHR	2016	2HR006.000	-20125	0	0	-0.2
SCG	O&M	AGHR	2016	2HR007.000	-169902	-1389	0	-1.5
SCG	O&M	CSFC	2016	2200-0942.000	-181989	-12907	0	-2
SCG	O&M	CSFC	2015	2FC001.000	-9592.9998	0	0	-0.094
SCG	O&M	CSFC	2016	2FC001.000	-17527.0001	0	0	-0.2
SCG	O&M	CSFC	2016	2FC002.000	-86528.9999	-128.9998	0	-1
SCG	O&M	CSFC	2016	2FC003.000	-14848	-241	0	-0.2
SCG	O&M	CSFC	2015	2FC004.000	-10776.9999	0	0	-0.101
SCG	O&M	CSFC	2016	2FC004.000	-326622.0001	-5043914	0	-2.999
SCG	O&M	CSFC	2016	2FC006.000	-208231	-11291.9999	0	-3.601
SCG	O&M	CSFC	2016	2FC009.000	-30902.0001	0	0	-0.299
SCG	O&M	CSIN	2016	2200-2286.000	-10463	-1146	0	-0.1
SCG	O&M	CSIN	2016	2200-2560.000	-34748	-2737	0	-0.4
SCG	O&M	CSIN	2015	2IN001.000	-11921	-62	0	-0.1
SCG	O&M	CSIN	2015	2IN001.000	0	-101673	0	0
SCG	O&M	CSIN	2015	2IN001.000	-16315	0	0	-0.1
SCG	O&M	CSIN	2015	2IN001.000	-20620	-37600	0	-0.1
SCG	O&M	CSIN	2015	2IN001.000	-9607	-10622	0	-0.1
SCG	O&M	CSIN	2015	2IN001.000	-1817	0	0	0
SCG	O&M	CSIN	2015	2IN001.000	-2042	0	0	-0.1
SCG	O&M	CSIN	2016	2IN001.000	-59105	-56350	0	-0.5
SCG	O&M	CSIN	2016	2IN001.000	-69924	-284209	0	-0.4
SCG	O&M	CSIN	2016	2IN001.000	-232413	-1084929	0	-2.6
SCG	O&M	CSIN	2016	2IN001.000	-56673	-83869	0	-0.3
SCG	O&M	CSIN	2016	2IN001.000	-127512	-933184	0	-1.1
SCG	O&M	CSIN	2016	2IN001.000	-62492	-95560	0	-0.7
SCG	O&M	CSIN	2016	2IN001.000	-82345	-781	0	-1
SCG	O&M	CSIN	2016	2IN001.000	-16593	-174	0	-0.2
SCG	O&M	CSIN	2016	2IN001.000	-1695	0	0	0
SCG	O&M	CSIN	2015	2IN002.000	-4019	0	0	0
SCG	O&M	CSIN	2015	2IN002.000	-4315	0	0	0
SCG	O&M	CSIN	2016	2IN002.000	-96884	0	0	-1
SCG	O&M	CSIN	2016	2IN002.000	-63925	-5002	0	-0.6
SCG	O&M	CSIN	2016	2IN002.000	-11328	0	0	-0.1
SCG	O&M	CSIN	2016	2IN002.000	0	-261	0	0

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Workpaper Table AS-37

Source Information - Aliso Incident Expense Adjustments by GRC Witness

Company	Cost Type	Witness Code	Year	Workpaper	Labor	Non-Labor	NSE	FTEs
SCG	O&M	CSIN	2015	2IN004.000	-4609	-85	0	0
SCG	O&M	CSIN	2015	2IN004.000	-2172	0	0	0
SCG	O&M	CSIN	2015	2IN004.000	-563	0	0	0
SCG	O&M	CSIN	2015	2IN004.000	-776	0	0	0
SCG	O&M	CSIN	2015	2IN004.000	-4929	-291	0	-0.1
SCG	O&M	CSIN	2015	2IN004.000	0	-900	0	0
SCG	O&M	CSIN	2015	2IN004.000	-2177	0	0	0.1
SCG	O&M	CSIN	2015	2IN004.000	-3733	0	0	0
SCG	O&M	CSIN	2015	2IN004.000	-1930	-38	0	0
SCG	O&M	CSIN	2015	2IN004.000	-9367	-289	0	-0.5
SCG	O&M	CSIN	2016	2IN004.000	-33221	-1564	0	-0.6
SCG	O&M	CSIN	2016	2IN004.000	-114493	-7331	0	-1
SCG	O&M	CSIN	2016	2IN004.000	-10458	-1534	0	-0.1
SCG	O&M	CSIN	2016	2IN004.000	-5353	-1071	0	-0.1
SCG	O&M	CSIN	2016	2IN004.000	-11617	-129	0	-0.1
SCG	O&M	CSIN	2016	2IN004.000	-5379	-83	0	-0.1
SCG	O&M	CSIN	2016	2IN004.000	-61235	-1267	0	-0.7
SCG	O&M	CSIN	2016	2IN004.000	-48289	-3687	0	-0.5
SCG	O&M	CSIN	2016	2IN004.000	-136231	-87351	0	-0.6
SCG	O&M	CSIN	2016	2IN004.000	-66747	-1966	0	-0.6
SCG	O&M	CSIN	2016	2IN004.000	-2028	0	0	0
SCG	O&M	CSIN	2016	2IN004.000	-75284	-41	0	-0.7
SCG	O&M	CSIN	2016	2IN004.000	-130394	-4269	0	-1.1
SCG	O&M	CSIN	2016	2IN004.000	-43899	-76	0	-0.6
SCG	O&M	CSIN	2016	2IN004.000	-32346	-944	0	-0.3
SCG	O&M	CSIN	2016	2IN004.000	-41064	0	0	-0.5
SCG	O&M	CSIN	2016	2IN004.000	-24352	-200	0	-0.3
SCG	O&M	CSIN	2016	2IN004.000	-49952	-14653	0	-0.4
SCG	O&M	CSIN	2016	2IN004.000	0	-1614	0	0
SCG	O&M	CSIN	2016	2IN004.000	-1141	0	0	0
SCG	O&M	CSIN	2016	2IN004.000	-71544	-918724	0	-0.4
SCG	O&M	CSIN	2016	2IN004.000	0	-815	0	0
SCG	O&M	CSIN	2016	2IN004.000	-12289	0	0	-0.1
SCG	O&M	CSSO	2016	2200-0355.000	-25257	-8300	0	-0.4
SCG	O&M	CSSO	2015	2200-2247.000	-728	0	0	0
SCG	O&M	CSSO	2016	2200-2247.000	-68117	0	0	-0.4
SCG	O&M	CSSO	2015	200000.000	-51597	0	0	-0.601
SCG	O&M	CSSO	2016	200000.000	-1940052	-76865.9999	0	-23.8
SCG	O&M	CSSO	2015	200001.000	-71663	0	0	0.799
SCG	O&M	CSSO	2016	200001.000	-349935	-1728338	0	-3.8
SCG	O&M	CSSO	2016	200002.000	-27224	0	0	-0.4
SCG	O&M	CSSO	2016	200002.000	-15768	0	0	-0.2
SCG	O&M	CSSO	2016	200002.000	-52056	-35	0	-0.5
SCG	O&M	CSSO	2016	200002.000	0	0	0	0
SCG	O&M	CSSO	2016	200002.000	-2011	0	0	0

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Workpaper Table AS-37

Source Information - Aliso Incident Expense Adjustments by GRC Witness

Company	Cost Type	Witness Code	Year	Workpaper	Labor	Non-Labor	NSE	FTEs
SCG	O&M	CSEO	2015	200003.000	1723	0	0	0
SCG	O&M	CSEO	2016	200003.000	-19532	0	0	-0.2
SCG	O&M	CSEO	2016	200003.000	-36995	-11888	0	-0.4
SCG	O&M	CSEO	2016	200003.000	-40257	-1163	0	-0.5
SCG	O&M	CSEO	2016	200004.000	-36734	0	0	-0.4
SCG	O&M	CSEO	2016	200005.000	-22297	0	0	-0.5
SCG	O&M	CSEO	2015	200006.000	0	-433	0	0
SCG	O&M	CSEO	2015	200006.000	-490	0	0	0
SCG	O&M	CSEO	2015	200006.000	-5963	0	0	-0.1
SCG	O&M	CSEO	2016	200006.000	-1730	0	0	0
SCG	O&M	CSEO	2016	200006.000	-47815	0	0	-0.6
SCG	O&M	CSEO	2016	200006.000	-44441	-331200	0	0.4
SCG	O&M	CSEO	2016	200006.000	-921	0	0	0
SCG	O&M	CSEO	2016	200006.000	-18365	0	0	-0.3
SCG	O&M	CSEO	2016	200006.000	0	-1240516	0	0
SCG	O&M	CSEO	2016	200006.000	-17143	0	0	-0.3
SCG	O&M	CSR	2016	2200-2229.000	-95337	-649	0	-0.8
SCG	O&M	CSR	2016	2200-2229.000	-41178	-5234	0	-0.2
SCG	O&M	CSR	2016	2200-2288.000	0	-1206	0	0
SCG	O&M	CSR	2015	2200-2504.000	-466	0	0	0
SCG	O&M	CSR	2016	2200-2504.000	-3176	-39	0	0
SCG	O&M	CSR	2016	2RD000.000	-92305	-979526	0	-0.9
SCG	O&M	CSR	2016	2RD000.000	-55123	0	0	-0.4
SCG	O&M	CSR	2015	2RD002.000	-3100	0	0	0
SCG	O&M	CSR	2016	2RD002.000	-2572	-607	0	0
SCG	O&M	CSSP	2016	2SP000.000	-2482	0	0	0
SCG	O&M	ESEV	2015	2200-2012.000	0	-217831	0	0
SCG	O&M	ESEV	2015	2200-2012.000	-21959	0	0	-0.1
SCG	O&M	ESEV	2016	2200-2012.000	0	-7658901	0	0
SCG	O&M	ESEV	2016	2200-2012.000	0	-261270	0	0
SCG	O&M	ESEV	2016	2200-2012.000	-220572	0	0	-1.1
SCG	O&M	ESEV	2016	2200-2012.000	-193	0	0	0
SCG	O&M	ESEV	2015	2200-2176.000	0	-731	0	0
SCG	O&M	ESEV	2015	2200-2176.000	-20498	0	0	-0.2
SCG	O&M	ESEV	2016	2200-2176.000	-29434	0	0	-0.2
SCG	O&M	ESEV	2015	2EV000.000	0	-127869.9999	0	0
SCG	O&M	ESEV	2015	2EV000.000	-13059.9999	0	0	-0.199
SCG	O&M	ESEV	2016	2EV000.000	0	-43846.0001	0	0
SCG	O&M	ESEV	2016	2EV000.000	-52288	0	0	-0.601
SCG	O&M	ESEV	2016	2EV000.000	-52859.0001	0	0	-0.7
SCG	O&M	ESEV	2016	2EV000.000	-35602.0001	0	0	-0.399
SCG	O&M	ESEV	2016	2EV000.000	-1197.9998	0	0	0
SCG	O&M	ESEV	2016	2EV000.000	0	-1254.9997	0	0
SCG	O&M	ESEV	2016	2EV000.000	-84584	0	0	-1.201
SCG	O&M	ESEV	2016	2EV000.000	-10259	0	0	-0.1

Southern California Gas Company
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Workpaper Table AS-37

Source Information - Aliso Incident Expense Adjustments by GRC Witness

Company	Cost Type	Witness Code	Year	Workpaper	Labor	Non-Labor	NSE	FTEs
SCG	O&M	ESEV	2016	2EV000.000	-9459.9999	0	0	-0.1
SCG	O&M	ESEV	2016	2EV000.000	0	126923	0	0
SCG	O&M	ESEV	2016	2EV000.000	-7775.9999	0	0	-0.1
SCG	O&M	ESEV	2016	2EV000.000	-15573.9999	0	0	-0.2
SCG	O&M	ESEV	2016	2EV000.000	-1153	0	0	0
SCG	O&M	ESEV	2016	2EV000.000	-44629.9998	0	0	-0.499
SCG	O&M	ESEV	2016	2EV000.000	-1918.0001	0	0	0
SCG	O&M	ESRF	2016	2200-2018.000	-28306	-3975	0	-0.3
SCG	O&M	GOEN	2016	2200-0300.000	-7293	0	0	-0.1
SCG	O&M	GOEN	2016	2200-0309.000	-3073	-456	0	-0.1
SCG	O&M	GOEN	2016	2200-0310.000	-184	0	0	-0.1
SCG	O&M	GOEN	2016	2200-0311.000	-3432	-90	0	-0.1
SCG	O&M	GOEN	2016	2200-0320.000	-39048	-3616	0	-0.4
SCG	O&M	GOEN	2016	2200-0320.001	-29199	-904	0	-0.5
SCG	O&M	GOEN	2016	2200-0323.000	-1828	-50	0	0
SCG	O&M	GOEN	2016	2200-0323.000	-3376	0	0	0
SCG	O&M	GOEN	2015	2200-1178.000	-6092	-14613	0	-0.1
SCG	O&M	GOEN	2016	2200-1178.000	-31954	-26792	0	-0.3
SCG	O&M	GOEN	2016	2200-2487.000	-662	0	0	0
SCG	O&M	GOEN	2015	2EN000.000	-525	0	0	0
SCG	O&M	GOEN	2015	2EN000.000	-1781	-86	0	0
SCG	O&M	GOEN	2015	2EN000.000	-2412	0	0	0
SCG	O&M	GOEN	2016	2EN000.000	-3145	-51	0	-0.1
SCG	O&M	GOEN	2016	2EN000.000	-737	0	0	-0.1
SCG	O&M	GOEN	2016	2EN000.000	-70334	-3721	0	-0.7
SCG	O&M	GOEN	2016	2EN000.000	-1779	-585	0	-0.1
SCG	O&M	GOEN	2016	2EN000.000	-17690	-179	0	-0.1
SCG	O&M	GOEN	2016	2EN000.000	-586	0	0	-0.1
SCG	O&M	GOEN	2016	2EN001.000	-50739	-1897	0	-0.5
SCG	O&M	GOGD	2016	2200-0431.000	-16600	-48	0	-0.1
SCG	O&M	GOGD	2015	2GD000.000	0	-244	0	0
SCG	O&M	GOGD	2016	2GD000.000	-891	0	0	0
SCG	O&M	GOGD	2016	2GD000.000	-129	0	0	0
SCG	O&M	GOGD	2016	2GD000.000	-65370	-667	0	-0.8
SCG	O&M	GOGD	2016	2GD000.000	-3774	-45	0	0
SCG	O&M	GOGD	2016	2GD000.000	-847	0	0	0
SCG	O&M	GOGD	2016	2GD000.000	-241	0	0	0
SCG	O&M	GOGD	2016	2GD000.000	-7542	0	0	-0.1
SCG	O&M	GOGD	2016	2GD000.000	-500	0	0	0
SCG	O&M	GOGD	2016	2GD000.000	-7741	0	0	-0.1
SCG	O&M	GOGD	2016	2GD000.001	-70084	-94	0	-0.6
SCG	O&M	GOGD	2016	2GD000.003	-3184	-3	0	0
SCG	O&M	GOGD	2016	2GD000.004	-9554	-11	0	-0.1
SCG	O&M	GOGD	2016	2GD001.000	-17086	0	0	-0.2
SCG	O&M	GOGD	2016	2GD001.000	-29940	0	0	-0.3

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Workpaper Table AS-37

Source Information - Aliso Incident Expense Adjustments by GRC Witness

Company	Cost Type	Witness Code	Year	Workpaper	Labor	Non-Labor	NSE	FTEs
SCG	O&M	GOGD	2016	2GD001.000	-7920	0	0	-0.1
SCG	O&M	GOGD	2016	2GD001.000	-4738	-70	0	-0.1
SCG	O&M	GOGD	2016	2GD001.000	-689	-7	0	0
SCG	O&M	GOGD	2016	2GD001.000	-786	-108	0	0
SCG	O&M	GOGD	2016	2GD001.000	0	-309	0	0
SCG	O&M	GOGD	2016	2GD001.000	0	-625	0	0
SCG	O&M	GOGD	2016	2GD001.000	0	-2174	0	0
SCG	O&M	GOGD	2016	2GD002.000	-811	0	0	0
SCG	O&M	GOGD	2016	2GD002.000	-1685	0	0	0
SCG	O&M	GOGD	2015	2GD004.000	0	-3594	0	0
SCG	O&M	GOGD	2016	2GD004.000	-21847	-1416	0	-0.3
SCG	O&M	GOGD	2016	2GD004.000	-29793	0	0	-0.3
SCG	O&M	GOGD	2016	2GD004.000	0	-4550	0	0
SCG	O&M	GOGD	2015	2GD005.000	-11521	-92	0	-0.1
SCG	O&M	GOGD	2015	2GD005.000	-7840	0	0	-0.1
SCG	O&M	GOGD	2015	2GD005.000	-75105	-5919	0	-0.7
SCG	O&M	GOGD	2015	2GD005.000	-15154	0	0	-0.1
SCG	O&M	GOGD	2015	2GD005.000	-23788	-455	0	-0.2
SCG	O&M	GOGD	2016	2GD005.000	-41056	-2731	0	-0.3
SCG	O&M	GOGD	2016	2GD005.000	-160962	-23365	0	-1.5
SCG	O&M	GOGD	2016	2GD005.000	-10152	0	0	-0.1
SCG	O&M	GOGD	2016	2GD005.000	-16898	-5098	0	-0.1
SCG	O&M	GOGD	2016	2GD005.000	-118022	-1184441	0	-0.8
SCG	O&M	GOGS	2016	2200-0246.000	-1791	0	0	0
SCG	O&M	GOGS	2016	2200-2329.000	0	-227	0	0
SCG	O&M	GOGS	2015	2GS001.000	-22	-70	0	0
SCG	O&M	GOGS	2016	2GS001.000	-10594	-294644	0	-0.1
SCG	O&M	GOGS	2016	2GS001.000	-2099	0	0	0
SCG	O&M	GOGT	2016	2GT000.000	-1636	0	0	0
SCG	O&M	GOGT	2016	2GT000.000	0	-171	0	0
SCG	O&M	GOGT	2016	2GT001.000	0	-557	0	0
SCG	O&M	GOGT	2016	2GT002.000	-8473	0	0	-0.1
SCG	O&M	GOMP	2016	2MP001.000	-72429	-790	0	-0.6
SCG	O&M	GOMP	2016	2MP001.000	-58337	-7508	0	-0.3
SCG	O&M	GOMP	2016	2MP001.000	-43227	-2274	0	-0.5
SCG	O&M	GOMP	2016	2MP002.000	-3734	0	0	-0.1
SCG	O&M	GOMP	2016	2MP002.000	-10148	-50	0	-0.1
SCG	O&M	GOMP	2016	2MP003.000	-16661	0	0	-0.1
SCG	O&M	GOPS	2015	2PS000.000	-233	0	0	0
SCG	O&M	GOPS	2016	2PS000.000	-35716	-512	0	-0.3
SCG	O&M	GOPS	2016	2PS000.000	-82978	0	0	-0.9
SCG	O&M	GOPS	2016	2PS000.000	-27817	0	0	-0.4
SCG	O&M	GOPS	2016	2PS000.001	-10080	0	0	-0.2
SCG	O&M	GOSI	2016	2200-0302.000	-9171	0	0	-0.1
SCG	O&M	GOSI	2016	2200-2344.000	-14567	0	0	-0.1

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Workpaper Table AS-37

Source Information - Aliso Incident Expense Adjustments by GRC Witness

Company	Cost Type	Witness Code	Year	Workpaper	Labor	Non-Labor	NSE	FTEs
SCG	O&M	GOSI	2016	2200-2360.000	-7954	0	0	-0.1
SCG	O&M	GOSI	2016	2200-2376.000	-25374	-62	0	-0.4
SCG	O&M	GOSI	2015	2200-2551.000	-14960	0	0	-0.1
SCG	O&M	GOSI	2016	2200-2551.000	-68198	0	0	-0.8
SCG	O&M	GOSI	2016	2200-2551.000	-50452	-3329	0	-0.5
SCG	O&M	GOSI	2016	2SI001.000	-37342	-1392	0	-0.4
SCG	O&M	GOSI	2016	2SI001.000	-14820	0	0	-0.1
SCG	O&M	GOSI	2016	2SI002.000	-2238	-1731	0	-0.1
SCG	O&M	GOTD	2016	2TD000.000	-148138	-1638	0	-1.798
SCG	O&M	GOUS	2016	2200-2594.000	0	-2508	0	0
SCG	O&M	GOUS	2015	2US000.000	0	-1457473	0	0
SCG	O&M	GOUS	2015	2US000.000	-10375.0001	-5341.0001	0	-0.099
SCG	O&M	GOUS	2016	2US000.000	-891003	-89198263	0	-6.596
SCG	O&M	ITIT	2016	2200-2406.000	0	-906	0	0
SCG	O&M	ITIT	2016	2200-2470.000	-15627	0	0	-0.2
SCG	O&M	ITIT	2016	2200-2493.000	-9301	0	0	-0.1
SCG	O&M	ITIT	2016	2200-2494.000	-75	0	0	0
SCG	O&M	ITIT	2016	2IT001.000	-10083	-15015	0	-0.2
SCG	O&M	ITIT	2016	2IT001.000	-300	0	0	-0.1
SCG	O&M	ITIT	2016	2IT001.000	-10278	-14537	0	-0.1
SCG	O&M	ITIT	2016	2IT001.000	-55449	0	0	-0.5
SCG	O&M	ITIT	2015	2IT002.000	-1193	0	0	0
SCG	O&M	ITIT	2015	2IT002.000	0	-1092	0	0
SCG	O&M	ITIT	2016	2IT002.000	-2147	-11422	0	-0.1
SCG	O&M	ITIT	2016	2IT002.000	0	4	0	0
SCG	O&M	ITIT	2016	2IT003.000	0	45	0	0
SCG	O&M	SEAG	2015	2SE000.001	0	0	-1403219	0
SCG	O&M	SEAG	2015	2SE000.001	0	0	-25752	0
SCG	O&M	SEAG	2016	2SE000.001	0	0	-44602535	0
SCG	O&M	SEAG	2016	2SE000.001	0	0	-2213	0
SCG	O&M	SEAG	2016	2SE000.001	0	0	-169568	0
SCG	O&M	SEAG	2016	2SE000.001	0	0	-4616	0
SCG	O&M	SEAG	2016	2SE000.001	0	0	-1276200	0
SCG	O&M	SMSS	2016	2200-2562.000	-28767	-2216	0	-0.4
SCG	O&M	SMSS	2015	2200-2573.000	-3632	0	0	0
SCG	O&M	SMSS	2016	2200-2573.000	-104559	-1381895	0	-0.9
SCG	O&M	SMSS	2016	2SS002.000	-67276	-938	0	-0.7
SCG	O&M	SMSS	2015	2SS004.000	-4230	0	0	0
SCG	O&M	SMSS	2015	2SS004.000	-6865	0	0	0
SCG	O&M	SMSS	2016	2SS004.000	-2520	-89	0	0
SCG	O&M	SMSS	2016	2SS004.000	-121773	0	0	-1.3
SCG	O&M	SMSS	2016	2SS005.000	-105878	-574	0	-1.6
SCG	O&M	SMSS	2015	2SS007.000	-412	0	0	0
SCG	O&M	SMSS	2016	2SS007.000	-215038	-2995	0	-2.3
SCG	O&M	SMSS	2016	2SS008.000	-11769	0	0	-0.1

Southern California Gas Company
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Workpaper Table AS-37

Source Information - Aliso Incident Expense Adjustments by GRC Witness

Company	Cost Type	Witness Code	Year	Workpaper	Labor	Non-Labor	NSE	FTEs
SDGE	O&M	AGAG	2016	1AG006.000	-23954	-1908	0	-0.1
SDGE	O&M	AGAG	2016	1AG007.000	-76905	-1512	0	-1.1
SDGE	O&M	AGRM	2016	2100-3945.000	0	-1235	0	0
SDGE	O&M	ITIT	2016	2100-3071.000	-14082	-186	0	-0.2
SDGE	O&M	ITIT	2016	2100-3088.000	-195	0	0	0
SDGE	O&M	ITIT	2016	2100-3091.000	-3741	0	0	-0.1
SDGE	O&M	SMSS	2016	1SS003.000	0	-58975	0	0
SDGE	O&M	SMSS	2016	1SS007.000	-11200	-3331	0	-0.1
SDGE	O&M	SMSS	2016	2100-3013.000	-38251	0	0	-0.2
SDGE	O&M	SMSS	2016	2100-3016.000	-30615	-25312	0	-0.3
SDGE	O&M	SMSS	2016	2100-3331.000	-69949	0	0	-0.5
SDGE	O&M	SMSS	2016	2100-3407.000	-57691	-992	0	-0.8
SCG	Capital	GOUS	2015	004120.000	0	-122657	0	0
SCG	Capital	GOUS	2015	004120.000	-43497	-3173435	0	-0.3
SCG	Capital	GOUS	2015	004120.000	-578996	-9012557	0	-3.2
SCG	Capital	GOUS	2015	004120.000	0	-123770	0	0
SCG	Capital	GOUS	2015	004120.000	0	8756818	0	0
SCG	Capital	GOUS	2016	004120.000	-35	-168057	0	0
SCG	Capital	GOUS	2016	004120.000	-64212	-21238211	0	-0.5
SCG	Capital	GOUS	2016	004120.000	-199968	-30008682	0	-1.7
SCG	Capital	GOUS	2016	004120.000	0	-74779	0	0
SCG	Capital	GOUS	2016	004120.000	0	32379576	0	0
SCG	Capital	GOUS	2016	004120.000	-9858	-4690184	0	-0.1
SCG	Capital	GOUS	2016	004120.000	0	8532506	0	0
SCG	Capital	GOUS	2016	004120.000	-16843	-3550818	0	-0.1
SCG	Capital	GOUS	2016	004120.000	0	25994534	0	0
SCG	Capital	GOUS	2016	004190.000	-160906	-1115724	0	-1.5

Source:

Final list of GRC Witness Adjustments "Aliso Adj 07-19-17.xls".

Southern California Gas Company
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Workpaper Table AS-38

Source Information - 2019 GRC Witness Code Identification

Company	Witness Code	Witness Area	Witness Name
SDG&E	AGAG	Accounting & Finance, Legal, Regulatory Affairs & External Affairs	Sandra Hrna
SDG&E	AGRM	Risk Management and Policy / Enterprise Risk Management Organization	Gregory Flores
SDG&E	ITIT	Information Technology	Christopher Olmsted
SDG&E	SMSS	Supply Management, Logistics, & Supplier Diversity	Denita Willoughby
SoCalGas	AGAG	Accounting & Finance, Legal, Regulatory Affairs & External Affairs	Stacey Lee
SoCalGas	AGCP	Corporate Center - Compensation & Benefits	Debbie Robinson
SoCalGas	AGHR	Human Resources Department, Safety, Long-Term Disability & Workers' Compensation	Mary Gevorkian
SoCalGas	CSFC	Customer Services - Field & Meter Reading	Gwen Marelli
SoCalGas	CSIN	Customer Services - Information	Andrew Cheung
SoCalGas	CSEO	Customer Services - Office Operations	Mike Baldwin
SoCalGas	CSRD	Customer Services -Technologies, Policies, & Solutions	Lisa Alexander
SoCalGas	CSSP	Gas Procurement	Martin Lazarus
SoCalGas	ESEV	Environmental Services	Darrell Johnson
SoCalGas	ESRF	Fleet Services and Facility Operations	Carmen Herrera
SoCalGas	GOEN	Gas Engineering	Deanna Haines
SoCalGas	GOGD	Gas Distribution	Gina Orozco-Mejia
SoCalGas	GOGS	Gas Control and System Operations/Planning	Devin Zornizer
SoCalGas	GOGT	Gas Transmission Operation	Beth Musich
SoCalGas	GOMP	Gas Major Projects	Mike Bermel
SoCalGas	GOPS	Pipeline Safety Enhancement Plan	Rick Philips
SoCalGas	GOSI	Gas System Integrity	Omar Rivera
SoCalGas	GOTD	Pipeline Integrity for Transmission and Distribution	Maria Martinez
SoCalGas	GOUS	Underground Storage	Neil Navin
SoCalGas	ITIT	Information Technology	Christopher Olmsted
SoCalGas	SEAG	Corporate Center - General Administration	Mia DeMontigny
SoCalGas	SMSS	Supply Management, Logistics, & Supplier Diversity	Denita Willoughby

Source:

File titled "2019 GRC Witness Code Identification." Witness Area descriptions updated as necessary for consistency.

Southern California Gas Company
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Workpaper Table AS-39

Source Information - Aliso Incident Expense Topside Accruals December 2016

Category	Dollars
Consulting/Services	2600656
Materials	377832.5
Relocation	1811394
Root Cause	56928.45
Services	317
Outside Counsel	438594.9

Source:

Summary of Topside Accruals provided by Accounting Department for December 2016.

Southern California Gas Company
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Workpaper Table AS-40

Source Information - Aliso Incident Expense Indirect Costs December 2016

Work Order	Description	Dollars	Category
300775156	AC - STANDARD SESNON 25 WELLHEAD LEAK	11534480.18	Labor/loaders
300775432	AC - PORTER 39A - NEW WELL SITE PREP	11973.01	Well Work
300775433	AC - PORTER 39A - NEW WELL - DRILL	683509.74	Well Work
300775712	AC-STANDARD SESNON 25 WELLHEAD LEAK -P1	1874870.77	Well Work
300775876	AC - PORTER 39A - NEW WELL - VEHICLES	4716.4	Well Work
300775904	AC-STANDARD SESNON 25 WELLHEAD LEAK -P1	47.06	Well Work
300775905	AC - STANDARD SESNON 25 WELLHEAD LEAK	500522.42	Labor/loaders
300775968	AC-PORTER SESNON 20A DRILL NEW WELL-DRIL	136289.45	Well Work
300775969	AC-PORTER SESNON 20A DRILL NEW WELL-SITE	100229.46	Well Work
300776267	AC - SPECIAL LEAK SURVEY	51517.42	Labor/loaders
300776268	AC - LEAK REPAIRS O&M	89184.48	Labor/loaders
300777009	AC STORAGE FACILITY SS-25 ROOT CAUSE	4827747.1	Root Cause
6310901	ALISO CANYON EMERGENCY SERVICES	7413.95	Processing Support & Defense

Source:

Summary of Indirect Costs provided by Accounting Department for December 2016.