

Company: Southern California Gas Company (U 904 G)
Proceeding: 2019 General Rate Case
Application: A.17-10-007/008 (cons.)
Exhibit: SCG-233

SOCALGAS

REBUTTAL TESTIMONY OF RAMON GONZALES

**(ACCOUNTING AND FINANCE/LEGAL/REGULATORY
AFFAIRS/EXTERNAL AFFAIRS)**

JUNE 18, 2018

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



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**SOCALGAS REBUTTAL TESTIMONY OF RAMON GONZALES
ACCOUNTING AND FINANCE / LEGAL / REGULATORY
AFFAIRS / EXTERNAL AFFAIRS**

I. SUMMARY OF DIFFERENCES

TOTAL O&M - Constant 2016 (\$000)				
	Base Year 2016	Test Year 2019	Change	Variance to SCG Ask
SOCALGAS	39,085	35,305	-3,780	
ORA	39,085	34,104	-4,981	
TURN ¹				-155*

*Represents total company reduction, not only A&G.

II. INTRODUCTION

The testimony of Stacey Lee for Test Year (TY) 2019 forecasts of Administrative and General (A&G) costs for Southern California Gas Company's (SoCalGas) Accounting and Finance, Legal, Regulatory Affairs, and External Affairs divisions is adopted by Ramon Gonzales. This rebuttal testimony regarding SoCalGas' request for A&G expenses associated with SoCalGas' Accounting and Finance/Legal/Regulatory Affairs/External Affairs addresses the following testimony from other parties:

- The Office of Ratepayer Advocates (ORA), as submitted by Ms. Fransiska Hadiprodjo (Exhibit ORA-24), dated April 13, 2018.
- The Utility Reform Network (TURN), as submitted by Mr. William Perea Marcus (Exhibit TURN-03), dated May 14, 2018.

Please note that the fact that I may not have responded to every issue raised by others in this rebuttal testimony does not mean or imply that SoCalGas agrees with the proposal or contention made by these or other parties. The forecasts contained in SoCalGas' direct testimony, performed at the project level, are based on sound estimates of its revenue requirements at the time of testimony preparation.

¹ The Utility Reform Network (TURN) recommends disallowance of \$155,000 for SoCalGas' donations and gear. Out of the stated amount, \$124,794 are included in the overall dollars and are not included in this chapter. Only \$30,206 of the \$155,000 are included in this chapter.

1 **A. ORA**

2 ORA issued its report on A&G expenses on April 13, 2018.² The following is a summary
3 of ORA’s position(s):

- 4 • ORA opposes SoCalGas’ proposal to fund the Incident Support and
5 Analysis Department (ISA) because there is no study for ISA and no labor
6 work analysis.
- 7 • ORA recommends \$100,000 in TY 2019 for expenses associated with the
8 identified Risk Assessment Mitigation Plan (RAMP) project, related to
9 records management, instead of SoCalGas’ proposal of \$200,000 because
10 a working spreadsheet was not provided to show how the forecast of
11 \$200,000 of RAMP costs was derived.

12 **B. TURN**

13 TURN submitted testimony on May 14, 2018.³ The following is a summary of TURN’s
14 position(s):

- 15 • TURN recommends disallowance of \$22,000 from Base Year (BY) 2016
16 for dues and donations.
- 17 • TURN recommends disallowance of \$134,000 from base year 2016 for
18 clothing and gear as these types of expenses are largely promotional and
19 image-building.

20 **III. REBUTTAL TO ORA’S OPERATIONS & MAINTENANCE (O&M)**
21 **PROPOSALS**

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

NON-SHARED O&M - Constant 2016 (\$000)			
	Base Year 2016	Test Year 2019	Change
SOCALGAS	39,085	35,305	-3,780
ORA	39,085	34,104	-4,981

² April 13, 2018, Prepared Direct Testimony of Fransiska Hadiprodjo on behalf of ORA on Accounting & Finance/Legal/Regulatory Affairs/External Affairs (Exhibit ORA-24), pp. 21.

³ May 14, 2018, Prepared Direct Testimony of William Perea Marcus Addressing the Other Base Year Accounting Adjustments, on behalf of TURN (Exhibit TURN-03), pp. 75-78.

1 **1. ORA Disputed Cost**

2 ORA takes issue with the Test Year O&M forecast for ISA/2AG001 and RAMP costs for
3 Accounting Systems and Compliance/2AG003. ORA states that: 1) SoCalGas doesn't have a
4 work study to create Incident Support & Analysis Department (ISA) group, and 2) SoCalGas has
5 provided no working spreadsheet which explained "how SoCalGas arrived at the range to
6 develop the forecast of \$200,000." SoCalGas disagrees with ORA on both of these points as
7 explained below.

8 **a. ISA/2AG001**

9 SoCalGas requested funding for an ISA to have a team specifically focus on major
10 incident preparedness and response activities. ISA will work in a coordinated manner with the
11 Emergency Services, Risk Management, and Safety & Wellness departments. The proposal
12 contemplates leveraging staff experience and providing dedicated focus on major incidents and
13 the different types of support that are needed during such events, in addition to the operational
14 response. Activities include (but are not limited to):

- 15 • Responding to major incidents to help with the coordination of incident response
16 and restoration;
- 17 • Acting in a leadership role to oversee and support response and restoration
18 activities during major incidents;
- 19 • Responsibility for fiscal guidelines, guidance, and financial reporting associated
20 with incidents;
- 21 • Working with Emergency Services and other departments to identify and enhance
22 preparedness planning for major incidents;
- 23 • Performing data and records management, and providing other informational
24 support as needed related to incidents.

25 ORA opposed providing funding of \$1.1 million for ISA. SoCalGas notes that ORA did
26 not oppose the need for ISA, but based its objection on their belief that SoCalGas did not: a)
27 provide justification for the proposed salary levels, and b) conduct a workload analysis to
28 support the number of employees requested. As explained below, SoCalGas has supported the
29 need to create this function at the proposed staffing level.

1 The proposal for funding ISA is consistent with the California Public Utilities
2 Commission's (CPUC or Commission) focus on safety and incident preparedness. In addition to
3 the Commission's Safety and Enforcement Division's oversight of the operation and safety of
4 utilities, there is emphasis on safety and incident response through a number of Commission
5 proceedings,⁴ including the risk assessment and mitigation activities (i.e., RAMP) in this General
6 Rate Case. Most recently, the Commission issued Order Instituting Rulemaking (OIR) 18-03-
7 011 to consider whether to adopt comprehensive post-disaster consumer protection measures for
8 all utilities under the Commission's jurisdiction, and Rulemaking (R.) 18-04-019 to consider
9 strategies to integrate climate change adaptation measures to ensure safety and reliability for
10 utilities. Enhancements to emergency preparedness, including establishment of an incident
11 support function, is consistent with the direction of state policy and increased focus in this area
12 across the utility industry.⁵ These matters, along with the risks identified therein, underscore the
13 need for the support that ISA will provide.

14 Given changes in the operating environment, the creation of this function is both prudent
15 and reasonable. SoCalGas has experienced a number of recent significant incidents, including
16 the December 2017 wildfires in Southern California and January 2018 rainstorms and resulting
17 mudslides in Santa Barbara County. It has been reported there is an increasing likelihood and
18 severity of wildfires over fire seasons that last most or all of the year,^{6,7} and due to the recent
19 fires, a higher likelihood of associated damages due to storms or other weather events resulting

⁴ See e.g., California Public Utilities Commission, *Major Proceedings identified by the Safety and Enforcement Division, Utility Risk Assessment and Safety Advisory*, available at <http://www.cpuc.ca.gov/riskassessment/>.

⁵ Davies, Brooke. "Enhancing emergency preparedness for utilities." Accenture (June 2017) Available at <https://www.accenture.com/us-en/blogs/blogs-enhancing-emergency-preparedness-utilities>.

⁶ See e.g., Chris Clarke, *California Has Two Fire Seasons, and Climate Change Will Make Both Worse* (September 9, 2015), available at (<https://www.kcet.org/define/california-has-two-fire-seasons-and-climate-change-will-make-both-worse>); see also Brandon Miller, *Climate change could leave Californians with 'weather whiplash'*, (April 23, 2018), available at <https://www.cnn.com/2018/04/23/us/climate-change-california-whiplash-wxc/index.html>.

⁷ See, "R.18-03-011- Email Ruling suspending OIR schedule," wherein ALJ Rizzo stated, "California now has a year-long wildfire season" (dated May 14, 2018).

1 in subsequent damages due to erosion.⁸ Along with other potential physical disasters, the
2 continued evolution of business practices that are tied to Information Technology systems, and
3 the number of large-scale cyber-security incidents⁹ require the attention of utilities not only from
4 a preventiveness perspective, but also for preparedness and response, the latter which will be the
5 focus of ISA.

6 Due to these and other incidents, within the past three-plus years, SoCalGas has recorded
7 over 30 Emergency Operations Center-activated incidents, which triggered over 60 activations of
8 SoCalGas' regional gas emergency centers throughout the service territory, resulting in frequent
9 attention at varying activity levels of incident response staff. SoCalGas anticipates this trend to
10 continue, or at a minimum, must prepare for it to continue with the appropriate staffing. This is
11 supported by studies recently conducted by the University of California Los Angeles which
12 stated that "the state [California] will experience a much greater number of extremely wet and
13 extremely dry weather seasons — especially wet — by the end of the century."¹⁰ According to
14 The National Centers for Environmental Information, researchers have found that the costs
15 associated with natural disaster events reaches billions of dollars.¹¹

16 ORA also proposes not funding the ISA department on the basis that "[SoCalGas] did not
17 justify how it derived the salary amounts."¹² However, this statement is incorrect. The
18 workpapers to the testimony clearly state "[t]he labor is based on the mid-range salary of the

⁸See e.g., Paul Vercammen, *Mudslide danger replaces fire threat in Southern California* (January 2, 2018), available at <https://www.cnn.com/2018/01/02/us/california-thomas-fire-mudslide-threat/index.html>.

⁹ See e.g., Selena Larson, *The hacks that left us exposed in 2017* by (December 20, 2017), available at <http://money.cnn.com/2017/12/18/technology/biggest-cyberattacks-of-the-year/index.html>.

¹⁰ Colgan, D., UCLA Newsroom, *Study Forecast a severe climate future for California* (April 2018), available at <http://newsroom.ucla.edu/releases/california-extreme-climate-future-ucla-study>.

¹¹ National Centers for Environmental Information, National Oceanic and Atmospheric Administration, *Billion Dollar Disaster: Calculating the Cost* (June 2018), available at <https://www.ncdc.noaa.gov/monitoring-references/dyk/billions-calculations>.

¹² April 13, 2018, Prepared Direct Testimony of Fransiska Hadiprodjo on behalf of ORA on Accounting & Finance/Legal/Regulatory Affairs/External Affairs, Ex. ORA-2 at pp. 22:14.

1 Market Reference Ranges (MRR) pay band of these positions.”¹³ Furthermore, in response to a
2 data request from ORA, SoCalGas provided the salary amount for each position reflecting the
3 noted MRR mid-point to provide ORA with the data to derive the quantity of staff and requested
4 dollar amount.¹⁴ As the ISA function was not fully built-out at the time of application filing,
5 SoCalGas used the mid-point of the applicable MRR pay band in the forecast of labor costs.
6 ORA was provided information on how SoCalGas developed the ISA labor forecast, and did not
7 submit any meaningful objection to the requested positions, proposed cost, or need for the
8 department. SoCalGas requests the Commission approve funding for ISA as proposed.

9 **b. Accounting Systems and Compliance/2AG003**

10 In Direct Testimony, SoCalGas forecasted \$200,000 to allow for the hiring of a records
11 management consultant(s) as part of the RAMP risk mitigation efforts shown in this case. In
12 response, ORA recommends \$100,000 in TY 2019, which is the low range forecast, because
13 SoCalGas did not provide a working spreadsheet to explain how SoCalGas arrived at its range in
14 the TY 2019 forecasts.¹⁵ SoCalGas explained to ORA how both the low and high range forecast
15 were derived in ORA data request ORA-SCG-084-FH2, Q1. Given the following
16 considerations, as the Manager of Business Controls department and based on my professional
17 experience, a gauge of \$300,000 for the high range of costs forecasts is appropriate. As such, the
18 use of the mid-point of the range is a reasonable basis for the forecast of \$200,000. SoCalGas
19 explained that a spreadsheet is not readily available as the arithmetic is a simple average of the
20 range. SoCalGas provided the basis of the range as follows:

- 21 1) Increased scope of the project, focusing on operational records;
22 2) Specific operational areas within SoCalGas have unique requirements and
23 complexity, which drives the scope and associated costs;
24 3) The project would be completed in multiple phases, over multiple years;
25 4) Assessment of time needed to perform a more robust assessment;

¹³ See, October 2017, Workpapers to the Direct Testimony of Stacey Lee, Exhibit SCG-33-WP at pp. 26 of 148.

¹⁴ November 20, 2017, SoCalGas response to Question 1b of data request ORA-SCG-010-FH2.

¹⁵ ORA-24 (Hadiprodjo) at pp. 21.

- 5) Increased expertise required to complete the study and review, and;
- 6) An assessment of increasing billable rates for consultants.

While we agree with ORA that there is some uncertainty associated with the cost forecast,¹⁶ we disagree with ORA’s recommendation of \$100,000, which is the low range of the cost forecast. SoCalGas proposes “to hire third-parties with a background on records management [for] feedback and/or recommendations on its records management policies and practices ...to benchmark against industry best practices. While the proposal for consultants is included in the administrative category, consultants may assist with any or all of the mitigation categories [such as Training, Operational Compliance and Oversight, and Information Management Systems].”¹⁷ In the RAMP proceeding, SoCalGas noted “this mitigation has an uncertain range of costs. The costs will depend on whether a third-party consultant is hired and how much time will be needed by that consultant to assess and provide recommendations to SoCalGas’ records management policies and practices.”¹⁸ Factoring the criteria listed above, using an average/midpoint of the forecast range is fair and results in a reasonable cost forecast.

IV. REBUTTAL TO TURN’S BASE YEAR ACCOUNTING ADJUSTMENTS PROPOSALS

A. TURN Disputed Cost

NON-SHARED O&M - Constant 2016 (\$000)				
	Base Year 2016	Test Year 2019	Change	Variance to SCG Ask
SOCALGAS	39,085	35,305	-3,780	
TURN¹⁹				-155*

*Represents total company reduction, not only A&G.

¹⁶ *Id.*

¹⁷ Risk Assessment Mitigation Phase - Risk Mitigation Plan Records Management (Chapter SCG-8), pp. 10; 2016 Risk Assessment Mitigation Phase I6-10-016 Workpapers to Records Management (Chapter SCG-8-WP).

¹⁸ Risk Assessment Mitigation Phase - Risk Mitigation Plan Records Management (Chapter SCG-8), pp. 15; 2016 Risk Assessment Mitigation Phase I6-10-016 Workpapers to Records Management (Chapter SCG-8-WP).

¹⁹ TURN recommends disallowance of \$155,000 for SoCalGas’ donations and gear. Out of the stated amount, \$124,794 are included in the overall dollars and are not included in this chapter. Only \$30,206 of the \$155,000 are included in this chapter.

1 TURN takes issue with the Base Year 2016 O&M expenses for dues, clothing and gear.
2 SCG disagrees with TURN as explained below.

3 **1. Dues**

4 TURN proposes a \$22,000 reduction in dues, based on 2016 expenses, for various club
5 dues and chamber of commerce dues. Of the \$22,000 identified by TURN for removal from the
6 case, SoCalGas had already removed \$1,365 during the production of direct testimony (Exhibit
7 SCG-32-WP, workpaper 2HR001²⁰) and therefore SoCalGas does not dispute TURN’s
8 recommendation to remove the remaining \$20,635.

9 **2. Clothing and Gear**

10 TURN proposes removing \$134,000 for clothing and other gear, based on 2016 expenses,
11 because it argues that these expenses are “largely promotional and image-building” and should
12 not be paid for by ratepayers. There is no basis for TURN’s claim that these expenses are
13 “largely promotional and image-building.” These items in conjunction with SoCalGas’ customer
14 events help to create awareness of services and provide customers with a better understanding of
15 various Commission-approved customer programs, reinforcing SoCalGas’ role as an energy
16 provider and advisor. In addition, the growing diversity of SoCalGas’ customer base in the areas
17 of age, ethnicity, culture and language can make it challenging to reach customers. The use of
18 logo items, including clothing, provides SoCalGas an important means to maintain and/or
19 enhance the communication channels with customers and ensure they have access to SoCalGas’
20 available programs and service offerings. TURN’s request to remove these costs should be
21 rejected.

22 **V. CONCLUSION**

23 Changes in the operating environment necessitate the enhancements proposed by
24 SoCalGas in the area of preparing for and responding to major incidents. SoCalGas has
25 demonstrated the need for the ISA and substantiated the resources required to staff this function.
26 The other non-labor costs that ORA and TURN are recommending be disallowed should also be
27 approved as they are part of ongoing business activities conducted by SoCalGas. The costs
28 requested will fund necessary utility activities that support the fundamental requirements of

²⁰ See, Exhibit SCG-32-WP at pp. 11 of 101, for adjustments RefID TPRER20170221081211450 and TPRER20170221081351190.

1 SoCalGas to provide safe and reliable service. The Commission should approve the requested
2 funding in its entirety as both reasonable and necessary to fund activities that are critical
3 components of utility service.

4 This concludes my prepared rebuttal testimony.

1 **VI. WITNESS QUALIFICATIONS**

2 My name is Ramon Gonzales. My business address is 555 W. Fifth Street, Los Angeles,
3 CA 90013. I am employed by Southern California Gas Company as the Manager of Accounting
4 Systems and Compliance. My current position includes management responsibility for Financial
5 Systems and Business Controls. I have been in my current position since December 2010. From
6 2010 to 2017, my responsibilities included management of the SoCalGas Records Management
7 program. In the capacity of records manager, I oversaw various compliance processes and
8 functioned in an advisory capacity to managers throughout the company. Prior to my current
9 position I was the Customer Services Business Planning Manager.

10 I have been employed by Southern California Gas Company since September 1994. My
11 past responsibilities include internal auditing, business planning and budgets, and affiliate
12 compliance. I hold a Master of Science Degree in Accountancy from California State University
13 Northridge.

14 I have previously testified before the California Public Utilities Commission.

APPENDIX A
DISCOVERY AND DATA REQUESTS

ORA DATA REQUEST
ORA-SCG-010-FH2
SOCALGAS 2019 GRC – A.17-10-008
SOCALGAS RESPONSE
DATE RECEIVED: NOVEMBER 7, 2017
DATE RESPONDED: NOVEMBER 20, 2017

Exhibit Reference: SCG-33

SCG Witness: Stacey Lee

Subject: Accounting and Finance and Regulatory Affairs Divisions

1. Referring to SCG’s testimony, page SL-14, lines 5-6:
 - a. Please explain why SCG has not previously requested ratepayer funding for the new department, Incident Support Analysis (ISA). What are the circumstances that now makes this department necessary for 2019? Provide supporting documents if available.
 - b. Please provide quantifiable and measurable data on how to derive the evaluation of the requested dollar amount of \$1.10 million and quantity of staff members for the ISA department. Provide workload analysis conducted to support the number of FTEs requested. Also, provide cost analysis of potential benefits of ISA to ratepayers and supporting documents if available.

SoCalGas Response 1:

1.a. SoCalGas has determined it would be prudent to have a team specifically focus on major incidents in recognition of major incidents that have occurred in recent years in the energy and other business sectors. By requesting funding for the Incident Support and Analysis (“ISA”) department, SoCalGas is leveraging experience and providing dedicated focus on major incidents and the different types of support that may be needed during such events, in addition to the operational response.

SoCalGas has internal resources with major incident response experiences to draw from for preparedness support. The ISA department represents an opportunity to leverage the experience of internal resources to transition into emergency preparedness efforts with specific focus on planning for major incidents. The department will work in a coordinated manner with Emergency Services, Risk Management, and the Safety & Wellness department to interconnect their major incident focus.

**ORA DATA REQUEST
 ORA-SCG-010-FH2
 SOCALGAS 2019 GRC – A.17-10-008
 SOCALGAS RESPONSE
 DATE RECEIVED: NOVEMBER 7, 2017
 DATE RESPONDED: NOVEMBER 20, 2017**

SoCalGas Response 1: -continued

1.b. Please see table below for additional information regarding the requested \$1.1 million for TY 2019 funding.

Position	Total
Labor	
Incident Support Mgr	146,000
Project Mgr	115,000
Incident Support Specialist	89,000
Project Mgr	115,000
Incident Support Advr	89,000
Incident Support Analyst	72,000
Incident Support Analyst	72,000
Project Mgr	115,000
Incident Support Advr	89,000
Incident Support Advr	89,000
Total	991,000
Non-Labor	
Incident Support Mgr	20,000
Project Mgr	10,000
Incident Support Specialist	10,000
Project Mgr	10,000
Incident Support Advr	10,000
Incident Support Analyst	10,000
Incident Support Analyst	10,000
Project Mgr	10,000
Incident Support Advr	10,000
Incident Support Advr	10,000
Total	110,000
	1,101,000

When fully built out, the ISA Team will be comprised of an Incident Support Manager, 3 Project Managers, an Incident Support Specialist, 3 Incident Support Advisors, and 2 Incident Support Analysts. The estimated non-labor costs are associated with monthly office supplies, telecommunication costs, training, and business travel needs.

SoCalGas did not conduct a workload analysis in association with the number of proposed FTEs. The requested staff provides coverage for categories of incident preparedness activities for major incidents. This includes a department manager, and 3 project managers responsible for a) operational preparedness and claims support, b) regulatory, legal and insurance preparedness and support, and c) process engineering and business analysis preparedness and support.

**ORA DATA REQUEST
ORA-SCG-010-FH2
SOCALGAS 2019 GRC – A.17-10-008
SOCALGAS RESPONSE
DATE RECEIVED: NOVEMBER 7, 2017
DATE RESPONDED: NOVEMBER 20, 2017**

SoCalGas Response 1: -continued

Two incident support advisors are in support of a), two incident support analysts are in support of b), and an incident support advisor in support of c). An additional incident support advisor responsible for accounting preparedness and support would report directly to the department manager.

SoCalGas did not prepare a “cost analysis of potential benefits of ISA to ratepayers.” SoCalGas believes it is preferable to perform major incident preparedness activities with internal staff due to lower hourly labor cost, and also taking into account efficiencies from internal staff familiarity with the company and the ability to transition its staff into leadership roles for major incident response, if necessary. SoCalGas roughly estimates the hourly cost of internal staff (also factoring in estimated overhead costs) to be between half and one-third the cost of contracted labor on an individual basis, depending on the employee level.

**ORA DATA REQUEST
ORA-SCG-084-FH2
SOCALGAS 2019 GRC – A.17-10-008
SOCALGAS RESPONSE
DATE RECEIVED: JANUARY 12, 2018
DATE RESPONDED: JANUARY 29, 2018**

Exhibit Reference: SCG-33, page SL-5

SCG Witness: Stacey Lee

Subject: RAMP

Please provide the following:

1. Following up on SCG's response to data request ORA-SCG-056-FH2, Q.1 please provide a working spreadsheet to explain the derivation of 2019 forecast low and high amounts for the \$200,000 incremental average cost.

SoCalGas Response 1:

A working spreadsheet that shows how \$200,000 is the middle of a \$100,000 - \$300,000 range is not readily available nor necessary as the arithmetic is a simple average.. In 2007, Sempra Energy engaged KPMG to perform an initial assessment of the records management process related to administrative records. The cost of this assessment was approximately \$75K. This assessment and cost was used as a benchmark to forecast consultant costs for future assessments of the records management process related to operational records. The low forecast was estimated based on this figure, escalated for inflation.

The specific criteria used to develop the high forecast included the following six items:

1. increased scope of the project - which would include a review of SoCalGas' records management compliance program, focusing on operational records that potentially implicate safety;
2. specific operational areas within SoCalGas have unique requirements and complexity which drives the scope and associated costs;
3. the project would be completed in multiple phases, over multiple years;
4. assessment of time needed to perform a more robust assessment, rather than an initial maturity assessment of the records management process;
5. increased expertise required to complete the study and review, and;
6. an assessment of increasing billable rates for consultants.

The above criteria were considered in developing an estimate of the high range of \$300K.

The cost forecast of \$200K is based on the average of the low range of \$100K and the high range of \$300K.

APPENDIX B
GLOSSARY OF TERMS

A&G	Administrative & General
BY	Base Year
Commission	California Public Utilities Commission
ISA	Incident Support and Analysis Department
MRR	Market Reference Ranges
O&M	Operations and Maintenance
OIR	Order Instituting Rulemaking
ORA	Office of Ratepayer Advocates
R.	Rulemaking
RAMP	Risk Assessment and Mitigation Phase
SoCalGas	Southern California Gas Company
TURN	The Utility Reform Network
TY	Test Year