Application of SOUTHERN CALIFORNIA GAS	)
COMPANY for authority to update its gas	)
revenue requirement and base rates	)
effective January 1, 2028 (U 904-G)	)

Application No.: A.26-06-XXX

Exhibit No.: (SCG-04-CWP)

CAPITAL WORKPAPERS TO

PREPARED DIRECT TESTIMONY

OF JENNIFER L. WALKER

ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

JUNE 2026

2028 General Rate Case - APPLICATION

INDEX OF WORKPAPERS

Exhibit SCG-04-CWP - GAS DISTRIBUTION

Overall Summary For Exhibit No. SCG-04-CWP

Area: GAS DISTRIBUTION

Witness: Jennifer L. Walker

In 2025 $ (000)

	Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031
A. New Business Construction	18,090	17,277	15,959	15,708	15,868	16,243
B. Measurement & Regulation Devices	41,515	43,161	43,470	43,725	45,047	44,854
C. Remote Meter Reading	962	939	4,586	435	435	435
D. Cathodic Protection Capital	24,312	24,308	27,062	29,818	31,349	31,349
E. Main Replacement	29,737	30,130	39,059	39,060	39,059	39,059
F. Service Replacement	64,379	64,611	69,478	69,479	69,479	69,478
G. Main & Service Abandonments	14,274	14,258	14,255	14,255	14,255	14,255
H. Pipeline Relocation	30,274	30,262	30,259	30,260	30,259	30,259
I. Meter Protection	3,016	9,040	21,062	21,063	21,062	21,062
J. Regulator Station	11,711	11,705	11,704	11,704	11,704	11,704
K. Other Distribution Capital Projects	15,265	15,254	15,251	15,251	15,251	15,251
L. DIMP Project Execution	193,948	260,920	263,151	263,155	263,153	263,151
M. Capital Tools & Equipment	9,455	9,453	9,453	9,453	9,453	9,453
N. Capital Execution & Engineering	108,752	111,281	127,191	126,345	127,215	127,407
Total	**565,690**	**642,599**	**691,940**	**689,711**	**693,589**	**693,960**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. New Business Construction
Workpaper: 001510

Summary for Category: A. New Business Construction

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	13,954	12,620	12,267	11,746	11,649	11,711	11,857
Non-Labor	22,403	19,653	19,193	18,396	18,242	18,340	18,569
NSE	-17,014	-14,183	-14,183	-14,183	-14,183	-14,183	-14,183
Total	**19,343**	**18,090**	**17,277**	**15,959**	**15,708**	**15,868**	**16,243**
FTE	127.7	112.0	109.4	104.9	104.0	104.5	105.8

Workpapers belonging to this Category:

001510 New Business Construction

Labor	13,954	12,620	12,267	11,746	11,649	11,711	11,857
Non-Labor	22,403	19,653	19,193	18,396	18,242	18,340	18,569
NSE	-17,014	-14,183	-14,183	-14,183	-14,183	-14,183	-14,183
Total	**19,343**	**18,090**	**17,277**	**15,959**	**15,708**	**15,868**	**16,243**
FTE	127.7	112.0	109.4	104.9	104.0	104.5	105.8
Unit Measure: Orders							
Units	26,797	23,508	22,958	22,004	21,820	21,937	22,211

Note: Totals may include rounding differences.

Beginning of Workpaper Group
001510 - New Business Construction

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00151.0
Category: A. New Business Construction
Category-Sub: 1. New Business Construction
Workpaper Group: 001510 - New Business Construction
Unit Measure: Orders

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	Zero-Based	15,583	16,692	18,065	19,072	13,954	12,620	12,267	11,746	11,649	11,711	11,857
Non-Labor	Zero-Based	79,284	66,978	49,506	27,957	22,403	19,653	19,193	18,396	18,242	18,340	18,569
NSE	Zero-Based	-9,825	-15,119	-16,136	-20,185	-17,014	-14,183	-14,183	-14,183	-14,183	-14,183	-14,183
Total		**85,042**	**68,551**	**51,434**	**26,844**	**19,343**	**18,090**	**17,277**	**15,959**	**15,708**	**15,868**	**16,243**
FTE	Zero-Based	112.4	127.8	161.1	169.1	127.7	112.0	109.4	104.9	104.0	104.5	105.8
Units	Zero-Based	37,670	37,839	37,496	39,069	26,797	23,508	22,958	22,004	21,820	21,937	22,211

Business Purpose:

This work category provides for changes and additions to the existing gas distribution system to connect new residential, commercial, and industrial customers.

Physical Description:

These activities include the installation of new mains, services, MSAs, header piping (i.e., larger-diameter, medium-pressure pipes used to transport gas over longer distances), and advanced metering infrastructure necessary to serve new residential, commercial, and industrial customers.

Project Justification:

New Business Construction enables SoCalGas to meet its tariff-based obligation to provide safe and reliable gas service to new customers in compliance with CPUC and federal safety requirements. Consistent with Decision D.22-09-026, all forecasted projects beginning in 2028 reflect post-July 1, 2023 applications with full upfront cost responsibility assigned to customers, resulting in direct recovery from applicants rather than

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00151.0
Category:	A. New Business Construction
Category-Sub:	1. New Business Construction
Workpaper Group:	001510 - New Business Construction
Unit Measure:	Orders

rates. Capital expenditures include gas mains, services, MSAs, and related infrastructure, with declining costs driven by reduced forecasted volumes, a lower post-allowance meter installation ratio, and updated 2025 unit costs reflecting current construction practices and stabilized demand.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00151.0
Category:	A. New Business Construction
Category-Sub:	1. New Business Construction
Workpaper Group:	001510 - New Business Construction
Unit Measure:	Orders

Forecast Methodology:

Labor - Zero-Based

A zero-based forecast methodology was chosen for the labor portion of this workpaper. The New Business expenditures for each forecast year was based on the projected number of new meter sets multiplied by the cost per meter set, which yielded the total projected cost. This total cost was then multiplied by the historical labor ratio to yield the corresponding forecasted labor cost. This zero-based approach was deemed the most appropriate forecasting methodology for the labor component as it is based on the projected meter set growth. The projected number of meter sets for 2026 through 2031 was calculated based on S&P Global Insight's August 2025 Regional Forecast for the aggregated 11 counties of Imperial, Kern, Kings, Los Angeles, Orange, Riverside, San Bernardino, San Luis Obispo, Santa Barbara, Tulare, and Ventura. The cost per meter set is based on the historical 2025 weighted average, which represents the most efficient value. The labor ratio used in the calculation also represents the historical 2025 weighted average.

Non-Labor - Zero-Based

Similarly, the forecast for the non-labor component was determined by multiplying the projected number of new meter sets with the cost per meter set. This total cost was then multiplied by the historical non-labor ratio to yield the corresponding forecasted non-labor cost. This zero-based approach was deemed the most appropriate forecasting methodology for the non-labor component because it accounts for all the activities required to construct new main extensions and associated service laterals. These activities include the use of contractor services, third-party services, municipal permit fees, and the proportionate use of plastic and steel materials. The projected number of new meter sets was calculated based on the S&P Global Insight's August 2025 Regional Forecast for the aggregated 11 counties of Imperial, Kern, Kings, Los Angeles, Orange, Riverside, San Bernardino, San Luis Obispo, Santa Barbara, Tulare, and Ventura. The cost per meter set is based on the historical 2025 weighted average, which represents the most efficient value. The non-labor ratio used in the calculation also represents the historical 2025 weighted average.

NSE - Zero-Based

Forfeiture amounts are dependent on customer gas throughput levels incurred over a three to ten-year period after commencement of service. Due to the volume of activity and the inherent complexity to track each customer's construction job and the associated throughput over a period of time, SoCalGas forecasted Forfeitures based on the historical five-year (2021 through 2025) average in nominal dollars and entered the forecast as

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
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Workpaper Group:	001510 - New Business Construction
Unit Measure:	Orders

non-standard escalation. This methodology allows SoCalGas to capture years of high as well as years with low forfeiture activity.

Units - Zero-Based

Orders

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00151.0
Category:	A. New Business Construction
Category-Sub:	1. New Business Construction
Workpaper Group	001510 - New Business Construction
Unit Measure:	Orders

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	12,241	11,955	11,458	11,362	11,423	11,566	379	312	288	287	288	291	12,620	12,267	11,746	11,649	11,711	11,857
NLbr	19,653	19,193	18,396	18,242	18,340	18,569	0	0	0	0	0	0	19,653	19,193	18,396	18,242	18,340	18,569
NSE	-14,183	-14,183	-14,183	-14,183	-14,183	-14,183	0	0	0	0	0	0	-14,183	-14,183	-14,183	-14,183	-14,183	-14,183
Total	**17,711**	**16,965**	**15,671**	**15,421**	**15,580**	**15,952**	**379**	**312**	**288**	**287**	**288**	**291**	**18,090**	**17,277**	**15,959**	**15,708**	**15,868**	**16,243**
FTE	112.0	109.4	104.9	104.0	104.5	105.8	0.0	0.0	0.0	0.0	0.0	0.0	112.0	109.4	104.9	104.0	104.5	105.8
Units	23,508	22,958	22,004	21,820	21,937	22,211	0	0	0	0	0	0	23,508	22,958	22,004	21,820	21,937	22,211

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026	379	0	0	379	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	**379**	**0**	**0**	**379**	**0.0**	**0**
2027	312	0	0	312	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	**312**	**0**	**0**	**312**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00151.0
Category: A. New Business Construction
Category-Sub: 1. New Business Construction
Workpaper Group 001510 - New Business Construction
Unit Measure: Orders

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2028	288	0	0	288	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	**288**	**0**	**0**	**288**	**0.0**	**0**
2029	287	0	0	287	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	**287**	**0**	**0**	**287**	**0.0**	**0**
2030	288	0	0	288	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	**288**	**0**	**0**	**288**	**0.0**	**0**
2031	291	0	0	291	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	**291**	**0**	**0**	**291**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00151.0
Category: A. New Business Construction
Category-Sub: 1. New Business Construction
Workpaper Group: 001510 - New Business Construction
Unit Measure: Orders

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	9,323	11,688	14,758	15,742	11,858
Non-Labor	48,892	42,441	31,591	7,445	5,389
NSE	0	0	0	0	0
Total	**58,215**	**54,129**	**46,349**	**23,188**	**17,248**
FTE	94.6	108.1	137.7	144.0	107.3
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	6,916	12,373	15,276	19,335	17,014
NSE	-6,916	-12,373	-15,276	-19,335	-17,014
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	37,670	37,839	37,496	39,069	26,797
Recorded-Adjusted (Nominal $)					
Labor	9,323	11,688	14,758	15,742	11,858
Non-Labor	55,808	54,814	46,867	26,780	22,403
NSE	-6,916	-12,373	-15,276	-19,335	-17,014
Total	**58,215**	**54,129**	**46,349**	**23,188**	**17,248**
FTE	94.6	108.1	137.7	144.0	107.3
Units	37,670	37,839	37,496	39,069	26,797
Vacation & Sick (Nominal $)					
Labor	1,646	1,973	2,344	2,527	2,095

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00151.0
Category: A. New Business Construction
Category-Sub: 1. New Business Construction
Workpaper Group: 001510 - New Business Construction
Unit Measure: Orders

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**1,646**	**1,973**	**2,344**	**2,527**	**2,095**
FTE	17.8	19.7	23.4	25.1	20.4
Units	0	0	0	0	0
Escalation to 2025$					
Labor	4,614	3,031	963	803	0
Non-Labor	23,476	12,163	2,639	1,177	0
NSE	-2,909	-2,746	-860	-850	0
Total	**25,181**	**12,449**	**2,741**	**1,130**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	15,583	16,692	18,065	19,072	13,954
Non-Labor	79,284	66,978	49,506	27,957	22,403
NSE	-9,825	-15,119	-16,136	-20,185	-17,014
Total	**85,042**	**68,551**	**51,434**	**26,844**	**19,343**
FTE	112.4	127.8	161.1	169.1	127.7
Units	37,670	37,839	37,496	39,069	26,797

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00151.0
Category: A. New Business Construction
Category-Sub: 1. New Business Construction
Workpaper Group: 001510 - New Business Construction
Unit Measure: Orders

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	6,916	12,373	15,276	19,335	17,014
NSE	-6,916	-12,373	-15,276	-19,335	-17,014
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	37,670	37,839	37,496	39,069	26,797

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	37,670
Explanation:	To enter the unit count for new meter set installations completed in 2021.					
2021	0	6,916	-6,916	0	0.0	0
Explanation:	The forfeiture is currently included in non-labor but it should be reclassified to NSE so that it is separated from historical non-labor.					
2021 Total	0	6,916	-6,916	0	0.0	37,670
2022	0	0	0	0	0.0	37,839

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00151.0
Category: A. New Business Construction
Category-Sub: 1. New Business Construction
Workpaper Group: 001510 - New Business Construction
Unit Measure: Orders

Year	Labor	NLbr	NSE	Total	FTE	Units
Explanation:	To enter the unit count for new meter set installations completed in 2022.					
2022	0	12,373	-12,373	0	0.0	0
Explanation:	The forfeiture is currently included in non-labor but it should be reclassified to NSE so that it is separated from historical non-labor.					
2022 Total	0	12,373	-12,373	0	0.0	37,839
2023	0	0	0	0	0.0	37,496
Explanation:	To enter the unit count for new meter set installations completed in 2023.					
2023	0	15,276	-15,276	0	0.0	0
Explanation:	The forfeiture is currently included in non-labor but it should be reclassified to NSE so that it is separated from historical non-labor.					
2023 Total	0	15,276	-15,276	0	0.0	37,496
2024	0	0	0	0	0.0	39,069
Explanation:	To enter the unit count for new meter set installations completed in 2024.					
2024	0	19,335	-19,335	0	0.0	0
Explanation:	The forfeiture is currently included in non-labor but it should be reclassified to NSE so that it is separated from historical non-labor.					
2024 Total	0	19,335	-19,335	0	0.0	39,069
2025	0	0	0	0	0.0	26,797

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00151.0
Category: A. New Business Construction
Category-Sub: 1. New Business Construction
Workpaper Group: 001510 - New Business Construction
Unit Measure: Orders

Year	Labor	NLbr	NSE	Total	FTE	Units
Explanation:	To enter the unit count for new meter set installations completed in 2025.					
2025	0	17,014	-17,014	0	0.0	0
Explanation:	The forfeiture is currently included in non-labor but it should be reclassified to NSE so that it is separated from historical non-labor.					
2025 Total	0	17,014	-17,014	0	0.0	26,797

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for
Workpaper Group 001510

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00151.0
Category: A. New Business Construction
Category-Sub: 1. New Business Construction
Workpaper Group: 001510 - New Business Construction
Workpaper Detail: 001510.001 - New Business Construction Collectible
Unit Measure: Orders

In-Service Date: Not Applicable

Description:

This work category provides for changes and additions to the existing gas distribution system to connect new residential, commercial, and industrial customers.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	9,212	11,040	11,746	11,649	11,711	11,857
Non-Labor	14,347	17,274	18,396	18,242	18,340	18,569
NSE	0	0	0	0	0	0
Total	**23,559**	**28,314**	**30,142**	**29,891**	**30,051**	**30,426**
FTE	80.8	97.6	104.9	104.0	104.5	105.8
Units	16,959	20,475	22,004	21,820	21,937	22,211

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00151.0
Category: A. New Business Construction
Category-Sub: 1. New Business Construction
Workpaper Group: 001510 - New Business Construction
Workpaper Detail: 001510.002 - New Business Construction Non-Collectible
Unit Measure: Orders

In-Service Date: Not Applicable

Description:

This work category provides for changes and additions to the existing gas distribution system to connect new residential, commercial, and industrial customers.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	3,408	1,227	0	0	0	0
Non-Labor	5,306	1,919	0	0	0	0
NSE	-14,183	-14,183	-14,183	-14,183	-14,183	-14,183
Total	**-5,469**	**-11,037**	**-14,183**	**-14,183**	**-14,183**	**-14,183**
FTE	31.2	11.8	0.0	0.0	0.0	0.0
Units	6,549	2,483	0	0	0	0

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group 001510

SCG-04-CWP-SUP-001
Southern California Gas Company -- Gas Distribution -- Witness Jennifer Walker
Supplemental Workpaper for Zero-Based Related to New Business Construction

Assumptions:
[A] & [J] SoCalGas's 11-County area total housing completions from S&P Global's August 2025 Regional Forecast for the aggregated 11 counties of Imperial, Kern, Kings, Los Angeles, Orange, Riverside, San Bernardino, San Luis Obispo, Santa Barbara, Tulare, and Ventura.
Amounts are shown in 2025 dollars and include vacation and sick.

5-Year 2021-2025 Historical Data (2025$ with Vacation & Sick)

	[A]	[B]	[C]	[D]	[E]	[F]	[G] ([D]/[F])	[H] ([C]/[B])
	Average Housing Completion	**Historical New Meter Set Installations**	**Adjusted Recorded Historical Total**	**Adjusted Recorded Historical Labor**	**Adjusted Recorded Historical Non-Labor**	**Historical FTEs**	**Historical Average Labor / FTE**	**Historical Average Cost Per Meter Set**
2021	43,212	37,670	$ 94,052	$ 15,449	$ 78,603	112.4	$ 137.45	$ 2.50
2022	44,573	37,839	$ 82,950	$ 16,548	$ 66,402	127.8	$ 129.48	$ 2.19
2023	50,005	37,496	$ 66,984	$ 17,908	$ 49,076	161.1	$ 111.16	$ 1.79
2024	62,536	39,069	$ 46,620	$ 18,906	$ 27,714	169	$ 111.80	$ 1.19
2025	57,142	26,797	$ 36,357	$ 13,954	$ 22,403	127.7	$ 109.27	$ 1.36

2025 Average Labor/FTE **[G]**	**$ 109.27**
2025 Average Cost per Meter Set **[H]**	**$ 1.36**
2025 Historical Labor Ratio **[I]** ([D]/[C])	**38%**
2025 Historical Completion vs Installation **[J]** ([B]/[A])	**47%**

Forecast Calculations (2025$ with Vacation & Sick)

	[K]	[L] ([K]*[J])	[M] ([L]x[H])	[N] ([M]x[I])	[O] ([M]-[N])	[P] ([N]/[G])
	Average Housing Completion	**Projected Meter Set Installations**	**Total Forecast**	**Labor Forecast**	**Non-Labor Forecast**	**Forecasted FTEs**
2026	50,128	23,508	$ 31,894	$ 12,241	$ 19,653	112.0
2027	48,955	22,958	$ 31,148	$ 11,955	$ 19,193	109.4
2028	46,921	22,004	$ 29,854	$ 11,458	$ 18,396	104.9
2029	46,530	21,820	$ 29,605	$ 11,362	$ 18,242	104.0
2030	46,779	21,937	$ 29,763	$ 11,423	$ 18,340	104.5
2031	47,363	22,211	$ 30,135	$ 11,566	$ 18,569	105.8

SCG-04-CWP-SUP-002
Southern California Gas Company -- Gas Distribution -- Witness Jennifer Walker
Supplemental Workpaper Calculations for Forfeitures Related to New Business Construction Workpaper

		Historical Fully Loaded Forfeitures (Nominal $)				
	New Business Forfeitures	**2021**	**2022**	**2023**	**2024**	**2025**
[A]	Main & Stub Forfeitures	$ (2,333)	$(4,154)	$(4,146)	$(2,709)	$(1,341)
[B]	Service & Meter Set Assembly Forfeitures	$ (8,041)	$(14,405)	$(18,767)	$(26,295)	$(24,181)
([A]+[B])	**Total Loaded**	$ (10,375)	$ (18,559)	$ (22,913)	$ (29,003)	$ (25,521)
[C]	Direct Cost Factor (Estimated Ratio of Loaded Forfeitures to Direct Forfeitures)	1.50	1.50	1.50	1.50	1.50

		Historical Direct Cost (Nominal Dollars of the Year)					5-yr Average Forecast (NSE)					
	New Business Forfeitures	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
[D] ([A]/[C])	Main & Stub Forfeitures	$ (1,556)	$ (2,769)	$ (2,764)	$ (1,806)	$(894)	$(1,958)	$(1,958)	$(1,958)	$(1,958)	$(1,958)	$(1,958)
[E] ([B]/[C])	Service & Meter Set Assembly Forfeitures	$ (5,361)	$ (9,603)	$ (12,511)	$ (17,530)	$(16,120)	$(12,225)	$(12,225)	$(12,225)	$(12,225)	$(12,225)	$(12,225)
([D]+[E])	**Total Direct**	$ (6,916)	$ (12,373)	$ (15,276)	$ (19,335)	$ (17,014)	$ (14,183)	$ (14,183)	$ (14,183)	$ (14,183)	$ (14,183)	$ (14,183)

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. Measurement & Regulation Devices
Workpaper: VARIOUS

Summary for Category: B. Measurement & Regulation Devices

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	2,190	2,394	2,584	2,602	2,646	2,686	2,698
Non-Labor	28,837	39,121	40,577	40,868	41,079	42,361	42,156
NSE	0	0	0	0	0	0	0
Total	**31,027**	**41,515**	**43,161**	**43,470**	**43,725**	**45,047**	**44,854**
FTE	18.9	19.8	21.6	21.7	22.0	22.4	22.5

Workpapers belonging to this Category:

001630 Meters

Labor	1,803	1,884	2,057	2,073	2,113	2,148	2,160
Non-Labor	24,715	30,318	31,688	31,940	32,154	33,167	33,032
NSE	0	0	0	0	0	0	0
Total	**26,518**	**32,202**	**33,745**	**34,013**	**34,267**	**35,315**	**35,192**
FTE	15.7	15.9	17.5	17.6	17.9	18.2	18.3
Unit Measure: Meters							
Units	78,290	75,581	82,909	83,625	85,238	86,653	87,132

001640 Regulators

Labor	193	264	283	285	289	294	294
Non-Labor	3,224	7,304	7,390	7,429	7,426	7,695	7,625
NSE	0	0	0	0	0	0	0
Total	**3,417**	**7,568**	**7,673**	**7,714**	**7,715**	**7,989**	**7,919**
FTE	1.6	2.1	2.3	2.3	2.3	2.4	2.4
Unit Measure: Installations							
Units *(000)	*59	*78	*84	*85	*86	*88	*88

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. Measurement & Regulation Devices
Workpaper: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
001810 Electronic Pressure Monitors (EPM)							
Labor	79	152	151	151	151	151	151
Non-Labor	253	551	551	551	551	551	551
NSE	0	0	0	0	0	0	0
Total	**332**	**703**	**702**	**702**	**702**	**702**	**702**
FTE	0.6	1.0	1.0	1.0	1.0	1.0	1.0
Unit Measure: Installations or replacements							
Units	120	163	163	163	163	163	163
002800 Gas Energy Measurement System (GEMS)							
Labor	115	94	93	93	93	93	93
Non-Labor	645	948	948	948	948	948	948
NSE	0	0	0	0	0	0	0
Total	**760**	**1,042**	**1,041**	**1,041**	**1,041**	**1,041**	**1,041**
FTE	1.0	0.8	0.8	0.8	0.8	0.8	0.8
Unit Measure: Installations or replacements							
Units	309	309	309	309	309	309	309

Note: Totals may include rounding differences.

Beginning of Workpaper Group
001630 - Meters

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00163.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 001630 - Meters
Unit Measure: Meters

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	Zero-Based	1,869	1,850	1,440	2,087	1,803	1,884	2,057	2,073	2,113	2,148	2,160
Non-Labor	Zero-Based	27,546	31,091	25,877	22,510	24,715	30,318	31,688	31,940	32,154	33,167	33,032
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Total		**29,415**	**32,941**	**27,317**	**24,597**	**26,519**	**32,202**	**33,745**	**34,013**	**34,267**	**35,315**	**35,192**
FTE	Zero-Based	14.1	15.4	13.2	19.0	15.7	15.9	17.5	17.6	17.9	18.2	18.3
Units	Zero-Based	90,544	87,128	87,011	89,809	78,290	75,581	82,909	83,625	85,238	86,653	87,132

Business Purpose:

Meters are purchased for two primary purposes: new business installations and meter replacements. These purchases and the subsequent installations enable accurate billing, reliability, and continued safe and reliable service to customers. The expenditures included here are for materials, warehouse handling, technical evaluations, and quality assurance. The associated installation expenses are covered in other applicable work categories (e.g., New Business Capital, Field O&M - Measurement and Regulation).

Physical Description:

A meter is the device that measures the customer's gas consumption. Meter types purchased within this budget code include diaphragm, rotary, turbine, and ultrasonic. Meters are grouped into two sizing groups, where the small and medium size meters are referred to as "size 1 through 3" meters, and the other being the large size meters referred to as "size 4 and above" meters. Size 1 through 3 meters are typical of residential and small commercial customers. The size 4 and above are typical of large commercial and industrial customers.

Project Justification:

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00163.0
Category:	B. Measurement & Regulation Devices
Category-Sub:	1. Measurement & Regulation Devices
Workpaper Group:	001630 - Meters
Unit Measure:	Meters

Meters are purchased for:
- Installation of new customers' premises.
- Replacements due to meter accuracy, age, or operation.
- Replacements due to a pre-determined replacement cycle based on meter capacity, size and performance.

It is necessary to install new and replacement meters to obtain accurate measurement of customers' gas consumption for billing purposes.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00163.0
Category:	B. Measurement & Regulation Devices
Category-Sub:	1. Measurement & Regulation Devices
Workpaper Group:	001630 - Meters
Unit Measure:	Meters

Forecast Methodology:

Labor - Zero-Based

A zero-based forecasting methodology was used to forecast the labor expenditures. This methodology was chosen for the same reasons that influence the non-labor forecast.

See Supplemental Workpaper SCG-04-CWP-SUP-003 for calculation details.

Non-Labor - Zero-Based

A zero-based forecasting methodology was used to forecast the non-labor expenditures. This methodology was chosen because it allowed the forecasting calculations to consider the projected number of new meter sets based on SoCalGas's 11 -County area total housing completions from S&P Global Insight's August 2025 Regional Forecast. This methodology also allowed for the calculation to consider the cost per meter from the manufacturers, factoring in the quantities purchased of each type of meter. Since the zero-based calculation incorporates these factors, it yields the most accurate forecast which is consistent with the projected customer growth while at the same time taking into account the historical proportional cost per meter type.

NSE - Zero-Based

NSE is not applicable to this workgroup.

Units - Zero-Based

Meters

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00163.0
Category:	B. Measurement & Regulation Devices
Category-Sub:	1. Measurement & Regulation Devices
Workpaper Group	001630 - Meters
Unit Measure:	Meters

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,827	2,005	2,022	2,061	2,095	2,107	57	52	51	52	53	53	1,884	2,057	2,073	2,113	2,148	2,160
NLbr	30,318	31,688	31,940	32,154	33,167	33,032	0	0	0	0	0	0	30,318	31,688	31,940	32,154	33,167	33,032
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**32,145**	**33,693**	**33,962**	**34,215**	**35,262**	**35,139**	**57**	**52**	**51**	**52**	**53**	**53**	**32,202**	**33,745**	**34,013**	**34,267**	**35,315**	**35,192**
FTE	15.9	17.5	17.6	17.9	18.2	18.3	0.0	0.0	0.0	0.0	0.0	0.0	15.9	17.5	17.6	17.9	18.2	18.3
Units	75,581	82,909	83,625	85,238	86,653	87,132	0	0	0	0	0	0	75,581	82,909	83,625	85,238	86,653	87,132

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026	57	0	0	57	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	**57**	**0**	**0**	**57**	**0.0**	**0**
2027	52	0	0	52	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	**52**	**0**	**0**	**52**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00163.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group 001630 - Meters
Unit Measure: Meters

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2028	51	0	0	51	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	**51**	**0**	**0**	**51**	**0.0**	**0**
2029	52	0	0	52	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	**52**	**0**	**0**	**52**	**0.0**	**0**
2030	53	0	0	53	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	**53**	**0**	**0**	**53**	**0.0**	**0**
2031	53	0	0	53	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	**53**	**0**	**0**	**53**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00163.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 001630 - Meters
Unit Measure: Meters

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	1,118	1,296	1,177	1,723	1,532
Non-Labor	19,389	25,445	24,498	21,562	24,715
NSE	0	0	0	0	0
Total	**20,508**	**26,740**	**25,674**	**23,285**	**26,248**
FTE	11.9	13.0	11.3	16.2	13.2
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	90,544	87,128	87,011	89,809	78,290
Recorded-Adjusted (Nominal $)					
Labor	1,118	1,296	1,177	1,723	1,532
Non-Labor	19,389	25,445	24,498	21,562	24,715
NSE	0	0	0	0	0
Total	**20,508**	**26,740**	**25,674**	**23,285**	**26,248**
FTE	11.9	13.0	11.3	16.2	13.2
Units	90,544	87,128	87,011	89,809	78,290
Vacation & Sick (Nominal $)					
Labor	197	219	187	277	271

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00163.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 001630 - Meters
Unit Measure: Meters

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**197**	**219**	**187**	**277**	**271**
FTE	2.2	2.4	1.9	2.8	2.5
Units	0	0	0	0	0
Escalation to 2025$					
Labor	554	336	77	88	0
Non-Labor	8,156	5,646	1,379	948	0
NSE	0	0	0	0	0
Total	**8,710**	**5,982**	**1,456**	**1,036**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	1,869	1,850	1,440	2,087	1,803
Non-Labor	27,546	31,091	25,877	22,510	24,715
NSE	0	0	0	0	0
Total	**29,415**	**32,941**	**27,317**	**24,597**	**26,519**
FTE	14.1	15.4	13.2	19.0	15.7
Units	90,544	87,128	87,011	89,809	78,290

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00163.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 001630 - Meters
Unit Measure: Meters

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	90,544	87,128	87,011	89,809	78,290

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	90,544
Explanation:	To select unit of measure and enter unit count.					
2021 Total	0	0	0	0	0.0	90,544
2022	0	0	0	0	0.0	87,128
Explanation:	To select unit of measure and enter unit count.					
2022 Total	0	0	0	0	0.0	87,128

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00163.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 001630 - Meters
Unit Measure: Meters

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0	0	0	0	0.0	87,011
Explanation:	To select unit of measure and enter unit count.					
2023 Total	0	0	0	0	0.0	87,011
2024	0	0	0	0	0.0	89,809
Explanation:	To select unit of measure and enter unit count.					
2024 Total	0	0	0	0	0.0	89,809
2025	0	0	0	0	0.0	78,290
Explanation:	To enter unit count.					
2025 Total	0	0	0	0	0.0	78,290

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for
Workpaper Group 001630

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00163.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 001630 - Meters
Workpaper Detail: 001630.001 - Meters
Unit Measure: Meters

In-Service Date: Not Applicable

Description:

Meter purchased for two primary purposes: new business installation and meter replacements.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	1,884	2,057	2,073	2,113	2,148	2,160
Non-Labor	30,318	31,688	31,940	32,154	33,167	33,032
NSE	0	0	0	0	0	0
Total	**32,202**	**33,745**	**34,013**	**34,267**	**35,315**	**35,192**
FTE	15.9	17.5	17.6	17.9	18.2	18.3
Units	75,581	82,909	83,625	85,238	86,653	87,132

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group 001630

SCG-04-CWP-SUP-003

Southern California Gas Company -- Gas Distribution -- Witness Jennifer Walker

Supplemental Workpaper for Zero-Based Calculations Related to Meters

Assumptions: [A], [H]: Refer to the new meter set forecast calculation.

[D], [E], [L], [M], [N]: Routine Meter Change-Outs (RMCs) and Planned Meter Change-Outs (PMCs).

Table 1: Historical Units and Dollars, 2025 Dollars with Vacation & Sick

	Historical New Business (NB) Meters			**Historical Replacement Meters**			**Total**
	[A]	**[B]**	**[C]** ([A]-[B])	**[D]**	**[E]**	**[F]** ([D]+[E])	**[G]** ([A]+[F])
	Total Historical NB Meter Sets	Historical Size 4+ NB Meters	Historical Size 1-3 NB Meters	Historical PMCs & Size 1-3 RMCs	Historical Size 4+ RMCs & Meter Resets	Total Historical Replacement Meters	Total Historical Meters
2021	37,670	3,521	34,149	36,317	16,557	52,874	90,544
2022	37,839	3,468	34,371	32,597	16,692	49,289	87,128
2023	37,496	3,458	34,038	35,025	14,490	49,515	87,011
2024	39,069	2,991	36,078	36,733	14,007	50,740	89,809
2025	26,797	2,669	24,128	35,288	12,492	47,780	74,577

Table 2: Forecasted Meters

	New Business (NB) Meter Forecast				Replacement Meter Forecast				Total
	[H]	[I] (% Growth in Each Year for [H])	[J] (1+[I])x(Previous Year [J])	[K] ([H]-[J])	[L]	[M]	[N] (Ave. of [E])	[O] ([L]+[M]+[N])	[P] [H]+[O]
	Total NB Meter Set Forecast	NB Forecast Growth Factor	Size 4+ NB Forecast	Size 1-3 NB Forecast	Size 1-3 RMCs & PMCs Forecast	Size 4+ PMCs Forecast	Size 4+ RMCs Forecast	Total Replacement Meter Forecast	Total Meter Forecast
2025 (Table 1)	26,797	10%	2,669	24,128	35,288	6,796	5,696	47,780	74,577
2026	23,508	-12%	3,511	19,997	40,581	6,992	4,500	52,073	75,581
2027	22,958	-2%	2,942	20,016	48,292	7,159	4,500	59,951	82,909
2028	22,004	-4%	2,820	19,184	49,740	7,381	4,500	61,621	83,625
2029	21,820	-1%	2,822	18,998	51,730	7,188	4,500	63,418	85,238
2030	21,937	1%	2,847	19,090	52,247	7,969	4,500	64,716	86,653
2031	22,211	1%	2,875	19,336	52,770	7,651	4,500	64,921	87,132

Table 3: 2025 Historical Meter Costs (2025$ with Vacation & Sick)

	[Q]	[R]	[S]	[T] ([R]+[S])
	Historical FTEs	Historical Labor $	Historical Non-Labor $	Historical Total $
2025	15.7	1,803,108	24,715,484	26,518,592

Table 4: 2025 Unit Costs and FTEs/Meter Installation (2025$ with Vacation & Sick)

	[U] ([Q]/([G] for 2025))	[V] ([R]/([G] for 2025))	[W]	[X]	[WW]	[XX]
	2025 FTEs per Meter	2025 Labor per Meter	2025 Average Weighted Non-Labor Cost per Size 1-3 Meter with MTU	2025 Average Weighted Non-Labor Cost per Size 4 Meter with MTU	2025 Average Weighted Non-Labor Cost per Size 1-3 Meter	2025 Average Weighted Non-Labor Cost per Size 4 Meter
2025	0.000211	$24.18	$216.00	$999.00	$166.00	$913.00

Table 5: Forecasted FTEs and Dollars (Thousands of 2025$ with Vacation & Sick)

	[Y] ([P]x[U])	**[Z]** ([P]x[V]]/1000	**[AA]** ([K]+[L])x[W] /1000	**[BB]** ([J]+[M]+[N])x[X] /1000	**[CC]** ([AA]+[BB])	**Incremental Meter Cost Ultrasonic**	**[DD]** ([Z]+[CC+Ultra])
	FTEs	Labor Forecast	Non-Labor for Size 1-3 Meters	Non-Labor for Size 4+ Meters	Total Non-Labor Forecast	8% Increase	Total Forecast
2026	15.9	$ 1,827	$ 13,085	$ 14,987	$ 28,072	$ 2,246	$ 32,146
2027	17.5	$ 2,005	$ 14,754	$ 14,587	$ 29,341	$ 2,347	$ 33,693
2028	17.6	$ 2,022	$ 14,888	$ 14,686	$ 29,574	$ 2,366	$ 33,962
2029	17.9	$ 2,061	$ 15,277	$ 14,495	$ 29,773	$ 2,382	$ 34,215
2030	18.2	$ 2,095	$ 15,409	$ 15,301	$ 30,710	$ 2,457	$ 35,262
2031	18.3	$ 2,107	$ 15,575	$ 15,011	$ 30,586	$ 2,447	$ 35,139

Table 6: Module Cost Difference Calculation for AMIR Related Costs (Thousands of 2025$ with Vacation & Sick)

	Total Replacement Meter Forecast **[O]**	Cost of MTU **[EE]** [W] - [WW]	Labor **[FF]**	Non-Labor **[GG]** [O]x[EE]
2030	64,716	$ 50	$ -	$ 3,236
2031	64,921	$ 50	$ -	$ 3,246

Beginning of Workpaper Group
001640 - Regulators

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00164.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 001640 - Regulators
Unit Measure: Installations

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	Zero-Based	68	18	57	107	193	264	283	285	289	294	294
Non-Labor	Zero-Based	8,220	7,667	7,310	6,676	3,224	7,304	7,390	7,429	7,426	7,695	7,625
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Total		**8,288**	**7,684**	**7,367**	**6,783**	**3,417**	**7,568**	**7,673**	**7,714**	**7,715**	**7,989**	**7,919**
FTE	Zero-Based	-1.0	0.1	0.4	0.8	1.6	2.1	2.3	2.3	2.3	2.4	2.4
Units *(000)	Zero-Based	*89	*109	*60	*52	*59	*78	*84	*85	*86	*88	*88

Business Purpose:

The purpose of this capital investment is to maintain safe and reliable pressure regulation across the gas distribution system. Regulators are critical safety devices that control gas pressure, prevent overpressure conditions, and protect customers, employees, and Company assets. These expenditures support compliance with CPUC enforced gas safety requirements, including CPUC General Order (GO) 58 A and GO 112 F, as well as federal pipeline safety regulations administered by the Pipeline and Hazardous Materials Safety Administration (PHMSA) under 49 CFR Part 192, including requirements for pressure relief and pressure limiting devices in 49 CFR §192.199. The expenditures included here are for the purchase of the regulator, warehouse handling, technical evaluations, and quality assurance. The associated installation expenses are covered in other applicable work categories (e.g., New Business, Field O&M - Measurement and Regulation).

Physical Description:

Gas regulators are purchased for two primary purposes, new business installations and replacements. When choosing a pressure regulator many factors are considered before selecting a model. Important considerations include: material choice, inlet operating pressure, outlet delivery pressure, flow capacity, temperature, and size constraints.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00164.0
Category:	B. Measurement & Regulation Devices
Category-Sub:	1. Measurement & Regulation Devices
Workpaper Group:	001640 - Regulators
Unit Measure:	Installations

Project Justification:

While new installations are driven by new meter set activities, replacement needs are driven by customer or company identified problems, age, and obsolescence of equipment. Regulators are purchased for:
- Installation at new customers' premises.
- Replacements due to regulator age or operations.
- Replacements due to a pre-determined replacement cycle based on meter set assembly capacity, size, and performance.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00164.0
Category:	B. Measurement & Regulation Devices
Category-Sub:	1. Measurement & Regulation Devices
Workpaper Group:	001640 - Regulators
Unit Measure:	Installations

Forecast Methodology:

Labor - Zero-Based

A zero-based forecasting methodology was used to forecast the labor expenditures. This methodology was chosen for the same reasons that influence the non-labor forecast.

See Supplemental Workpaper SCG-04-CWP-SUP-004 for calculation details.

Non-Labor - Zero-Based

A zero-based forecasting methodology was used to forecast the non-labor expenditures. This methodology was chosen because it allowed the forecasting calculations to consider the number of regulators based on the projected number of meter sets. The determined five-year ratio represented the regulator factor used to forecast the number of regulators to be purchased. By multiplying the regulator to meter ratio from the historical period with the projected number of forecasted meter purchases, it yielded the projected number of regulators for each of the forecast years. The labor expenditure was then calculated by taking the projected number of regulators multiplied by the historical 2025 average labor cost per regulator. This methodology also allowed for the calculation to consider the cost per regulator from the manufacturers, factoring in the quantities purchased of each type of regulator. Since the zero-based calculation incorporates these factors, it yields the most accurate forecast.

NSE - Zero-Based

NSE is not applicable to this workgroup.

Units - Zero-Based

Number of units installed or replaced.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00164.0
Category:	B. Measurement & Regulation Devices
Category-Sub:	1. Measurement & Regulation Devices
Workpaper Group	001640 - Regulators
Unit Measure:	Installations

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	256	276	278	282	287	287	8	7	7	7	7	7	264	283	285	289	294	294
NLbr	7,304	7,390	7,429	7,426	7,695	7,625	0	0	0	0	0	0	7,304	7,390	7,429	7,426	7,695	7,625
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**7,560**	**7,666**	**7,707**	**7,708**	**7,982**	**7,912**	**8**	**7**	**7**	**7**	**7**	**7**	**7,568**	**7,673**	**7,714**	**7,715**	**7,989**	**7,919**
FTE	2.1	2.3	2.3	2.3	2.4	2.4	0.0	0.0	0.0	0.0	0.0	0.0	2.1	2.3	2.3	2.3	2.4	2.4
Units	78,488	84,743	85,232	86,600	88,096	88,289	0	0	0	0	0	0	78,488	84,743	85,232	86,600	88,096	88,289

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026	8	0	0	8	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	**8**	**0**	**0**	**8**	**0.0**	**0**
2027	7	0	0	7	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	**7**	**0**	**0**	**7**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00164.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group 001640 - Regulators
Unit Measure: Installations

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2028	7	0	0	7	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	**7**	**0**	**0**	**7**	**0.0**	**0**
2029	7	0	0	7	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	**7**	**0**	**0**	**7**	**0.0**	**0**
2030	7	0	0	7	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	**7**	**0**	**0**	**7**	**0.0**	**0**
2031	7	0	0	7	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	**7**	**0**	**0**	**7**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00164.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 001640 - Regulators
Unit Measure: Installations

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	40	13	46	88	164
Non-Labor	5,786	6,274	6,921	6,395	3,224
NSE	0	0	0	0	0
Total	**5,827**	**6,287**	**6,967**	**6,483**	**3,388**
FTE	-0.8	0.1	0.3	0.7	1.3
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units *(000)	*89	*109	*60	*52	*59
Recorded-Adjusted (Nominal $)					
Labor	40	13	46	88	164
Non-Labor	5,786	6,274	6,921	6,395	3,224
NSE	0	0	0	0	0
Total	**5,827**	**6,287**	**6,967**	**6,483**	**3,388**
FTE	-0.8	0.1	0.3	0.7	1.3
Units *(000)	*89	*109	*60	*52	*59
Vacation & Sick (Nominal $)					
Labor	7	2	7	14	29

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00164.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 001640 - Regulators
Unit Measure: Installations

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**7**	**2**	**7**	**14**	**29**
FTE	-0.2	0.0	0.1	0.1	0.3
Units	0	0	0	0	0
Escalation to 2025$					
Labor	20	3	3	4	0
Non-Labor	2,434	1,392	390	281	0
NSE	0	0	0	0	0
Total	**2,454**	**1,395**	**393**	**286**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	68	18	57	107	193
Non-Labor	8,220	7,667	7,310	6,676	3,224
NSE	0	0	0	0	0
Total	**8,288**	**7,684**	**7,367**	**6,783**	**3,417**
FTE	-1.0	0.1	0.4	0.8	1.6
Units *(000)	*89	*109	*60	*52	*59

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00164.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 001640 - Regulators
Unit Measure: Installations

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units *(000)	*89	*109	*60	*52	*59

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	89,209
Explanation:	To select unit of measure and enter unit count.					
2021 Total	0	0	0	0	0.0	89,209
2022	0	0	0	0	0.0	109,521
Explanation:	To select unit of measure and enter unit count.					
2022 Total	0	0	0	0	0.0	109,521

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00164.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 001640 - Regulators
Unit Measure: Installations

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0	0	0	0	0.0	60,085
Explanation:	To select unit of measure and enter unit count.					
2023 Total	0	0	0	0	0.0	60,085
2024	0	0	0	0	0.0	52,586
Explanation:	To select unit of measure and enter unit count.					
2024 Total	0	0	0	0	0.0	52,586
2025	0	0	0	0	0.0	59,222
Explanation:	To enter unit count.					
2025 Total	0	0	0	0	0.0	59,222

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for
Workpaper Group 001640

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00164.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 001640 - Regulators
Workpaper Detail: 001640.001 - Regulators
Unit Measure: Installations

In-Service Date: Not Applicable

Description:

Gas regulators purchased for new business installations and replacements.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	264	283	285	289	294	294
Non-Labor	7,304	7,390	7,429	7,426	7,695	7,625
NSE	0	0	0	0	0	0
Total	**7,568**	**7,673**	**7,714**	**7,715**	**7,989**	**7,919**
FTE	2.1	2.3	2.3	2.3	2.4	2.4
Units	78,488	84,743	85,232	86,600	88,096	88,289

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group 001640

SCG-04-CWP-SUP-004

Southern California Gas Company -- Gas Distribution -- Witness Jennifer Walker

Supplemental Workpaper for Zero Based Calculations Related to Regulators

Table 1: Historical Units:

	[A]	[B]	[C] ([B]/[A])
	Total Meters Purchased	Total Regulators Purchased	Regulator Factor
2021	90,544	89,209	99%
2022	87,128	109,521	126%
2023	87,011	60,085	69%
2024	89,809	52,586	59%
2025	74,577	59,222	79%

[D] (Sum of [B] / Sum of [A])
5-Year Average Regulator Factor
86.4%

Table 2: Forecasted Meters

	New Business (NB) Meter Forecast			Replacement Meter Forecast				Total
	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
	Total NB Meter Set Forecast	Size 4+ NB Forecast	Size 1-3 NB Forecast	Size 1-3 RMCs & PMCs Forecast	Size 4+ PMCs Forecast	Size 4+ RMCs Forecast	Total Replacement Meter Forecast	Total Meter Forecast
2026	23,508	3,511	19,997	40,581	6,992	4,500	52,073	75,581
2027	22,958	2,942	20,016	48,292	7,159	4,500	59,951	82,909
2028	22,004	2,820	19,184	49,740	7,381	4,500	61,621	83,625
2029	21,820	2,822	18,998	51,730	7,188	4,500	63,418	85,238
2030	21,937	2,847	19,090	52,547	7,969	4,500	65,016	86,953
2031	22,211	2,875	19,336	52,770	7,651	4,500	64,921	87,132

Table 3: Forecasted Regulators

	New Business (NB) Regulators Forecast			Replacement Regulator Forecast					Total
	[M]	[N]	[O]	[P] ([H]x[D])	[Q] ([I]x[D])	[R] ([J]x[D])	[S]	[T] ([P]+[Q]+[R]+[S])	[U] ([M]+[T])
	Total NB Regulators	Commercial & Industrial NB Regulators	Residential NB Regulators	Residential Replacement Regulators	Commercial & Industrial PMC Regulators	Commercial & Industrial RMC Regulators	Proactive Slam Shut Regulator Replacements	Total Replacement Regulators	Total Regulator Forecast
2026	23,508	3,511	19,997	35,053	6,040	3,887	10,000	54,980	78,488
2027	22,958	2,942	20,016	41,714	6,184	3,887	10,000	61,785	84,743
2028	22,004	2,820	19,184	42,965	6,376	3,887	10,000	63,228	85,232
2029	21,820	2,822	18,998	44,684	6,209	3,887	10,000	64,780	86,600
2030	21,937	2,847	19,090	45,389	6,883	3,887	10,000	66,159	88,096
2031	22,211	2,875	19,336	45,582	6,609	3,887	10,000	66,078	88,289

Table 4: 2025 Historical Regulator Costs (2025$ with Vacation & Sick)

	[V]	[W]	[X]	[Y] ([W]+[X])
	Historical FTEs	Historical Labor $	Historical Non-Labor $	Historical Total $
2025	1.60	192,841	3,224,273	3,417,114

Table 5: 2025 Unit Costs and FTEs/Regulator Installation (2025$ with Vacation & Sick)

	[AA] ([W]/([B] for 2025))	[BB] ([X]/([B] for 2025))	[CC]	[DD]	[EE]
	2025 FTEs per Regulator	2025 Labor per Regulator	2025 Average Weighted Non-Labor Cost per Residential Regulator	2025 Average Weighted Non-Labor Cost per Commercial & Industrial Regulator	2025 Average Weighted Non-Labor Cost per Slam Shut Regulator
2025	0.000027017	3.2562	$34.88	$344.82	$75.00

Table 6: Forecasted FTEs and Dollars (Thousands of 2025$ with Vacation & Sick)

	[FF] ([V]x[AA])	**[GG]** ([V]x[BB]]/1000	**[HH]** ([G]+[Q])x[CC] /1000	**[II]** ([F]+[R]+[S])x[DD] /1000	**[JJ]** [T]x[[EE]/1000	**[KK]** ([HH]+[II]+[JJ])	**[LL]** ([GG]+[KK])
	FTEs	Labor Forecast	Non-Labor for Residential Regulators	Non-Labor for Commercial & Industrial Regulators	Non-Labor for Curb Regulators	Total Non-Labor Forecast	Total Forecast
2026	2.1	$ 256	$ 1,920	$ 4,634	$ 750	$ 7,304	$ 7,559
2027	2.3	$ 276	$ 2,153	$ 4,487	$ 750	$ 7,390	$ 7,666
2028	2.3	$ 278	$ 2,168	$ 4,511	$ 750	$ 7,429	$ 7,707
2029	2.3	$ 282	$ 2,221	$ 4,454	$ 750	$ 7,426	$ 7,708
2030	2.4	$ 287	$ 2,249	$ 4,696	$ 750	$ 7,695	$ 7,981
2031	2.4	$ 287	$ 2,264	$ 4,610	$ 750	$ 7,625	$ 7,912

Beginning of Workpaper Group
001810 - Electronic Pressure Monitors (EPM)

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00181.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 001810 - Electronic Pressure Monitors (EPM)
Unit Measure: Installations or replacements

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	Zero-Based	70	148	143	104	79	152	151	151	151	151	151
Non-Labor	Zero-Based	316	781	581	434	253	551	551	551	551	551	551
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Total		**386**	**929**	**724**	**539**	**332**	**703**	**702**	**702**	**702**	**702**	**702**
FTE	Zero-Based	0.5	1.2	1.2	0.9	0.6	1.0	1.0	1.0	1.0	1.0	1.0
Units	Zero-Based	126	248	209	179	120	163	163	163	163	163	163

Business Purpose:

Electronic Pressure Monitors (EPM) are devices used by SoCalGas to remotely monitor distribution pipeline pressures in support of gas system capacity analysis; and for alarming of over or under-pressure events. Costs discussed here are for the materials purchased, labor cost for warehouse handling, equipment configuration, and associated cost for the field installation and replacement work.

Physical Description:

An Electronic Pressure Monitor (EPM) is a unit made for the purpose of measuring and recording gas pressure within a gas pipe via a connected gas transducer sensor. The unit has a box shaped shell cover that protects the internal circuitry from environmental hazards. After initial installation, this device is placed on an annual maintenance plan which includes inspection of the battery pack serving as the source of power for most EPMs. These devices operate using the Advance Metering Infrastructure (AMI) network. The line of communication is what allows the EPM device to send pressure data logs to a calling computer, at which point, the pressure data can be electronically reviewed, analyzed, stored, and archived. These EPM units are commonly affixed to wall-mount and pole-mount configurations.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00181.0
Category:	B. Measurement & Regulation Devices
Category-Sub:	1. Measurement & Regulation Devices
Workpaper Group:	001810 - Electronic Pressure Monitors (EPM)
Unit Measure:	Installations or replacements

Project Justification:

The primary purpose of the electronic pressure monitor network is system safety as well as compliance with 49 CFR 192.741 (Pressure limiting and regulating stations. Telemetering or recording gauges).

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00181.0
Category:	B. Measurement & Regulation Devices
Category-Sub:	1. Measurement & Regulation Devices
Workpaper Group:	001810 - Electronic Pressure Monitors (EPM)
Unit Measure:	Installations or replacements

Forecast Methodology:

Labor - Zero-Based

The EPM forecast is developed using a zero-based methodology. Historical EPM installation and replacement activity has remained stable and is used to estimate future unit volumes based on a five-year historical average. While unit volumes are relatively consistent, historical cost data is not representative of forecast-period expenditures because it predates the 2026 vendor contracts. Accordingly, unit costs are updated to reflect current contract pricing, which incorporates higher EPM equipment costs, while activity levels are assumed to continue at historical averages.

Non-Labor - Zero-Based

The EPM forecast is developed using a zero-based methodology. Historical EPM installation and replacement activity has remained stable and is used to estimate future unit volumes based on a five-year historical average. While unit volumes are relatively consistent, historical cost data is not representative of forecast-period expenditures because it predates the 2026 vendor contracts. Accordingly, unit costs are updated to reflect current contract pricing, which incorporates higher EPM equipment costs, while activity levels are assumed to continue at historical averages.

NSE - Zero-Based

NSE is not applicable to this workgroup.

Units - Zero-Based

Number of units installed or replaced.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00181.0
Category:	B. Measurement & Regulation Devices
Category-Sub:	1. Measurement & Regulation Devices
Workpaper Group	001810 - Electronic Pressure Monitors (EPM)
Unit Measure:	Installations or replacements

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	147	147	147	147	147	147	5	4	4	4	4	4	152	151	151	151	151	151
NLbr	551	551	551	551	551	551	0	0	0	0	0	0	551	551	551	551	551	551
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**698**	**698**	**698**	**698**	**698**	**698**	**5**	**4**	**4**	**4**	**4**	**4**	**703**	**702**	**702**	**702**	**702**	**702**
FTE	1.0	1.0	1.0	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0
Units	163	163	163	163	163	163	0	0	0	0	0	0	163	163	163	163	163	163

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026	5	0	0	5	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	**5**	**0**	**0**	**5**	**0.0**	**0**
2027	4	0	0	4	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	**4**	**0**	**0**	**4**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00181.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group 001810 - Electronic Pressure Monitors (EPM)
Unit Measure: Installations or replacements

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2028	4	0	0	4	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	**4**	**0**	**0**	**4**	**0.0**	**0**
2029	4	0	0	4	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	**4**	**0**	**0**	**4**	**0.0**	**0**
2030	4	0	0	4	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	**4**	**0**	**0**	**4**	**0.0**	**0**
2031	4	0	0	4	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	**4**	**0**	**0**	**4**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00181.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 001810 - Electronic Pressure Monitors (EPM)
Unit Measure: Installations or replacements

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	42	104	117	86	67
Non-Labor	223	639	550	416	253
NSE	0	0	0	0	0
Total	**264**	**743**	**667**	**502**	**320**
FTE	0.4	1.0	1.0	0.8	0.5
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	126	248	209	179	120
Recorded-Adjusted (Nominal $)					
Labor	42	104	117	86	67
Non-Labor	223	639	550	416	253
NSE	0	0	0	0	0
Total	**264**	**743**	**667**	**502**	**320**
FTE	0.4	1.0	1.0	0.8	0.5
Units	126	248	209	179	120
Vacation & Sick (Nominal $)					
Labor	7	17	19	14	12

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00181.0
Category:	B. Measurement & Regulation Devices
Category-Sub:	1. Measurement & Regulation Devices
Workpaper Group:	001810 - Electronic Pressure Monitors (EPM)
Unit Measure:	Installations or replacements

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**7**	**17**	**19**	**14**	**12**
FTE	0.1	0.2	0.2	0.1	0.1
Units	0	0	0	0	0
Escalation to 2025$					
Labor	21	27	8	4	0
Non-Labor	94	142	31	18	0
NSE	0	0	0	0	0
Total	**114**	**169**	**39**	**23**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	70	148	143	104	79
Non-Labor	316	781	581	434	253
NSE	0	0	0	0	0
Total	**386**	**929**	**724**	**539**	**332**
FTE	0.5	1.2	1.2	0.9	0.6
Units	126	248	209	179	120

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00181.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 001810 - Electronic Pressure Monitors (EPM)
Unit Measure: Installations or replacements

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	126	248	209	179	120

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	126
Explanation:	To select unit of measure and enter the unit count.					
2021 Total	0	0	0	0	0.0	126
2022	0	0	0	0	0.0	248
Explanation:	To select unit of measure and enter the unit count.					
2022 Total	0	0	0	0	0.0	248

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00181.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 001810 - Electronic Pressure Monitors (EPM)
Unit Measure: Installations or replacements

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0	0	0	0	0.0	209
Explanation:	To select unit of measure and enter the unit count.					
2023 Total	0	0	0	0	0.0	209
2024	0	0	0	0	0.0	179
Explanation:	To select unit of measure and enter the unit count.					
2024 Total	0	0	0	0	0.0	179
2025	0	0	0	0	0.0	120
Explanation:	To enter unit count.					
2025 Total	0	0	0	0	0.0	120

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for
Workpaper Group 001810

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00181.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 001810 - Electronic Pressure Monitors (EPM)
Workpaper Detail: 001810.001 - Electronic Pressure Monitors (EPM)
Unit Measure: Installations or replacements

In-Service Date: Not Applicable

Description:

Electronic Pressure Monitors (EPMs) used by SoCalGas to remotely monitor distribution pipes.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	152	151	151	151	151	151
Non-Labor	551	551	551	551	551	551
NSE	0	0	0	0	0	0
Total	**703**	**702**	**702**	**702**	**702**	**702**
FTE	1.0	1.0	1.0	1.0	1.0	1.0
Units	163	163	163	163	163	163

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group 001810

SCG-04-CWP-SUP-006
Southern California Gas Company -- Gas Distribution -- Witness Jennifer Walker
Supplemental Workpaper for Zero Based Calculations Related to Electronic Pressure Monitor (EPM) Workpaper

Table 1: Forecasted EPM

	New Installations	Replacement Installations	Total	New Installation			Replacement Installation		
	[A]	[B]	[C]	Labor	Non-Labor ($000)	FTE	Labor	Non-Labor ($000)	FTE
2021	17	109	126	$36,251	$58,311	0.20	$32,889	$255,100	0.19
2022	60	143	203	$73,917	$622,131	0.50	$72,798	$152,214	0.48
2023	59	134	193	$92,726	$(62,087)	0.66	$48,792	$638,506	0.35
2024	65	104	169	$74,904	$279,159	0.56	$28,458	$151,426	0.21
2025 Historical **[1]**	37	83	120	$47,649	$112,341	0.31	$31,354	$141,003	0.23
Historical 5 Year Avg	**48**	**115**	163	**$65,089.36**	**$201,970.81**	**0.45**	**$42,858.27**	**$267,649.80**	**0.29**
2026 **[2]**	48	115	163						
2027 **[3]**	48	115	163						
2028 **[4]**	48	115	163						
2029 **[5]**	48	115	163						
2030 **[6]**	48	115	163						
2031 **[7]**	48	115	163						

Table 2: 2025 Historical EPM Units

	New Installations	Replacement	Total
Historical 5 Year Avg Non-Labor **[8]**	201,971	267,650	469,621
Historical 5 Year Avg Labor **[9]**	65,089	42,858	107,948
Historical 5 Year Avg FTEs **[10]**	0.45	0.29	0.74
2025 Average Weighted Non-Labor Unit Cost **[11]**	$ 3,379		
Labor Unit Cost **[12]** ([9]/[1])	899.56		
FTEs per Unit **[13]** ([10]/[1])	0.0062		

Table 3: Non-Labor Forecast (2025$ with Vacation & Sick)

	New Installations	Replacement	[H] Total
2026 ([11]x[2])	$ 162,192	$ 388,585	$ 550,777
2027 ([11]x[3])	$ 162,192	$ 388,585	$ 550,777
2028 ([11]x[4])	$ 162,192	$ 388,585	$ 550,777
2029 ([11]x[5])	$ 162,192	$ 388,585	$ 550,777
2030 ([11]x[6])	$ 162,192	$ 388,585	$ 550,777
2031 ([11]x[7])	$ 162,192	$ 388,585	$ 550,777

Table 4: Labor Forecast (2025$ with Vacation & Sick)

	New Installations	Replacement Installations	[I] Total
2026 ([12]x[2])	$ 43,179	$ 103,450	$ 146,629
2027 ([12]x[3])	$ 43,179	$ 103,450	$ 146,629
2028 ([12]x[4])	$ 43,179	$ 103,450	$ 146,629
2029 ([12]x[5])	$ 43,179	$ 103,450	$ 146,629
2030 ([12]x[6])	$ 43,179	$ 103,450	$ 146,629
2031 ([12]x[7])	$ 43,179	$ 103,450	$ 146,629

Table 5: FTE Forecast (2025$ with Vacation & Sick)

	New Installations	Replacement Installations	[J] Total
2026 ([13]x[2])	0.30	0.71	1.00
2027 ([13]x[3])	0.30	0.71	1.00
2028 ([13]x[4])	0.30	0.71	1.00
2029 ([13]x[5])	0.30	0.71	1.00
2030 ([13]x[6])	0.30	0.71	1.00
2031 ([13]x[7])	0.30	0.71	1.00

Table 6: Total Forecast (Thousands of 2025$ with Vacation & Sick)

	([J])	([I]/1000)	([H]/1000)	([I]+[H])
	FTEs	Labor ($000)	Non-Labor ($000)	Total ($000)
2026	1.0	$147	$551	$697
2027	1.0	$147	$551	$697
2028	1.0	$147	$551	$697
2029	1.0	$147	$551	$697
2030	1.0	$147	$551	$697
2031	1.0	$147	$551	$697

Beginning of Workpaper Group
002800 - Gas Energy Measurement System (GEMS)

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00280.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 002800 - Gas Energy Measurement System (GEMS)
Unit Measure: Installations or replacements

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	Zero-Based	192	294	216	223	115	94	93	93	93	93	93
Non-Labor	Zero-Based	758	850	2,070	707	645	948	948	948	948	948	948
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Total		**949**	**1,144**	**2,285**	**929**	**760**	**1,042**	**1,041**	**1,041**	**1,041**	**1,041**	**1,041**
FTE	Zero-Based	1.3	2.2	1.8	1.9	1.0	0.8	0.8	0.8	0.8	0.8	0.8
Units	Zero-Based	710	533	700	477	309	309	309	309	309	309	309

Business Purpose:

The Gas Energy Measurement Systems (GEMS) capital program supports SoCalGas's obligation to provide accurate gas measurement and billing for customers operating under non-standard delivery pressures. GEMS devices electronically correct gas volumes for pressure and temperature variations and compute corrected usage from mechanical meter outputs, enabling accurate accounting and billing in compliance with CPUC General Order 58-A and SoCalGas's CPUC-approved tariff Rules 14 (meter reading), 15 (meter tests), and 16 (adjustment of bills). This workpaper funds the installation of new GEMS units required for new business growth and the replacement of existing units needed to maintain system reliability, measurement accuracy, and regulatory compliance.

Physical Description:

Gas Energy Measurement System (GEMS) provide the electronic means to compute and accumulate corrected volumetric measurements. They also have the ability to provide gas volume corrections based on "live" temperature measurement, provide audit trail capabilities, and some models provide remote communication capabilities. These devices are configured to fit the requirements of each GEMS field site. Proper pressure and temperature transducers need to be considered, as well as casing size and mounting configuration. The types of GEMS included in this category

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00280.0
Category:	B. Measurement & Regulation Devices
Category-Sub:	1. Measurement & Regulation Devices
Workpaper Group:	002800 - Gas Energy Measurement System (GEMS)
Unit Measure:	Installations or replacements

are" Electronic Correctors, little GEMS, big GEMS, and new generation GEMS.

Project Justification:

In accordance with CPUC General Order 58-A and to obtain accurate accounting and billing, GEMS instruments are used by SoCalGas as electronic pressure and temperature correctors to compute and accumulate corrected volume from the mechanical output of positive displacement and turbine gas meters. These units are necessary for large, industrial customers that require non-standard delivery pressures and require compensation for varying gas temperature effect on measurement.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00280.0
Category:	B. Measurement & Regulation Devices
Category-Sub:	1. Measurement & Regulation Devices
Workpaper Group:	002800 - Gas Energy Measurement System (GEMS)
Unit Measure:	Installations or replacements

Forecast Methodology:

Labor - Zero-Based

SoCalGas used a zero-based forecast to determine labor funding for this workpaper. Labor requirements are directly driven by the number of GEMS units installed and replaced, which in turn is dependent on meter installations requiring these devices. Forecasted labor expenditures for the GEMS category for the forecast years (2026–2028) are based on the projected total number of GEMS installations and replacements using BY 2025 recorded activity, which reflects steady-state operations. The projected unit counts were multiplied by standard labor requirements per unit to derive forecasted labor costs.

See Supplemental Workpaper SCG-04-CWP-SUP-005 for calculation details.

Non-Labor - Zero-Based

SoCalGas used a zero-based forecast to determine non-labor funding for this work category. Using the same projected number of GEMS units developed for the labor forecast, non-labor expenditures were calculated by multiplying the forecasted unit volumes by the weighted average non-labor unit cost based on BY 2025 data. This approach reflects steady-state procurement activity and provides a reasonable basis for forecasting future non-labor costs.

See Supplemental Workpaper SCG-04-CWP-SUP-005 for calculation details.

NSE - Zero-Based

NSE is not applicable to this workgroup.

Units - Zero-Based

Number of units installed or replaced.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00280.0
Category:	B. Measurement & Regulation Devices
Category-Sub:	1. Measurement & Regulation Devices
Workpaper Group	002800 - Gas Energy Measurement System (GEMS)
Unit Measure:	Installations or replacements

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	91	91	91	91	91	91	3	2	2	2	2	2	94	93	93	93	93	93
NLbr	948	948	948	948	948	948	0	0	0	0	0	0	948	948	948	948	948	948
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**1,039**	**1,039**	**1,039**	**1,039**	**1,039**	**1,039**	**3**	**2**	**2**	**2**	**2**	**2**	**1,042**	**1,041**	**1,041**	**1,041**	**1,041**	**1,041**
FTE	0.8	0.8	0.8	0.8	0.8	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.8	0.8	0.8	0.8	0.8	0.8
Units	309	309	309	309	309	309	0	0	0	0	0	0	309	309	309	309	309	309

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026	3	0	0	3	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	**3**	**0**	**0**	**3**	**0.0**	**0**
2027	2	0	0	2	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	**2**	**0**	**0**	**2**	**0.0**	**0**

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00280.0
Category:	B. Measurement & Regulation Devices
Category-Sub:	1. Measurement & Regulation Devices
Workpaper Group	002800 - Gas Energy Measurement System (GEMS)
Unit Measure:	Installations or replacements

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2028	2	0	0	2	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	**2**	**0**	**0**	**2**	**0.0**	**0**
2029	2	0	0	2	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	**2**	**0**	**0**	**2**	**0.0**	**0**
2030	2	0	0	2	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	**2**	**0**	**0**	**2**	**0.0**	**0**
2031	2	0	0	2	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	**2**	**0**	**0**	**2**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00280.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 002800 - Gas Energy Measurement System (GEMS)
Unit Measure: Installations or replacements

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	115	206	176	184	97
Non-Labor	533	696	1,959	677	645
NSE	0	0	0	0	0
Total	**648**	**902**	**2,135**	**861**	**743**
FTE	1.1	1.9	1.5	1.6	0.8
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	710	533	700	477	309
Recorded-Adjusted (Nominal $)					
Labor	115	206	176	184	97
Non-Labor	533	696	1,959	677	645
NSE	0	0	0	0	0
Total	**648**	**902**	**2,135**	**861**	**743**
FTE	1.1	1.9	1.5	1.6	0.8
Units	710	533	700	477	309
Vacation & Sick (Nominal $)					
Labor	20	35	28	29	17

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00280.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 002800 - Gas Energy Measurement System (GEMS)
Unit Measure: Installations or replacements

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**20**	**35**	**28**	**29**	**17**
FTE	0.2	0.3	0.3	0.3	0.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	57	53	11	9	0
Non-Labor	224	154	110	30	0
NSE	0	0	0	0	0
Total	**281**	**208**	**122**	**39**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	192	294	216	223	115
Non-Labor	758	850	2,070	707	645
NSE	0	0	0	0	0
Total	**949**	**1,144**	**2,285**	**929**	**760**
FTE	1.3	2.2	1.8	1.9	1.0
Units	710	533	700	477	309

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00280.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 002800 - Gas Energy Measurement System (GEMS)
Unit Measure: Installations or replacements

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	710	533	700	477	309

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	710
Explanation:	To select unit of measure and enter the unit count.					
2021 Total	0	0	0	0	0.0	710
2022	0	0	0	0	0.0	533
Explanation:	To select unit of measure and enter the unit count.					
2022 Total	0	0	0	0	0.0	533

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00280.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 002800 - Gas Energy Measurement System (GEMS)
Unit Measure: Installations or replacements

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0	0	0	0	0.0	700
Explanation:	To select unit of measure and enter the unit count.					
2023 Total	0	0	0	0	0.0	700
2024	0	0	0	0	0.0	477
Explanation:	To select unit of measure and enter the unit count.					
2024 Total	0	0	0	0	0.0	477
2025	0	0	0	0	0.0	309
Explanation:	To enter unit count.					
2025 Total	0	0	0	0	0.0	309

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for
Workpaper Group 002800

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00280.0
Category: B. Measurement & Regulation Devices
Category-Sub: 1. Measurement & Regulation Devices
Workpaper Group: 002800 - Gas Energy Measurement System (GEMS)
Workpaper Detail: 002800.001 - Gas Energy Measurement System (GEMS)
Unit Measure: Installations or replacements

In-Service Date: Not Applicable

Description:

Gas Energy Measurement Systems (GEMS) are used by SoCalGas to facilitate accurate billing and gas volume measurement of each customer meter set operating at non-standard metering pressures and temperatures. The expenditures included here are for the purchase of the GEMS device, other associated material, warehouse handling, technical evaluations, and quality assurance. Cost for the initial installation of a GEMS device is also included.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	94	93	93	93	93	93
Non-Labor	948	948	948	948	948	948
NSE	0	0	0	0	0	0
Total	**1,042**	**1,041**	**1,041**	**1,041**	**1,041**	**1,041**
FTE	0.8	0.8	0.8	0.8	0.8	0.8
Units	309	309	309	309	309	309

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group 002800

SCG-04-CWP-SUP-005
Southern California Gas Company -- Gas Distribution -- Witness Jennifer Walker
Supplemental Workpaper for Zero Based Calculations Related to Gas Energy Measurement Systems

Table 1: Forecasted GEMS

	New Installations			Replacement Installations				Total
	[A] ([I]x[A] for Previous Year)	[B] ([I]x[B] for Previous Year)		[C] (2025 Base)	[D] (2025 Base)	[E] (2025 Base)		[F] (Sum [A] Thru [E])
	Electronic Correctors	Little GEMS	Total New Installation	Electronic Corrector	Little GEMS	Big GEMS	Total Replacement	Total GEMS
2021	166	12	178	389	132	11	532	710
2022	146	9	155	345	30	3	378	533
2023	107	2	109	525	57	9	591	700
2024	93	6	99	347	29	2	378	477
2025 [1]	85	7	92	179	37	1	217	309
2026 **[2]**	85	7	92	179	37	1	217	309
2027 **[3]**	85	7	92	179	37	1	217	309
2028 **[4]**	85	7	92	179	37	1	217	309
2029 **[5]**	85	7	92	179	37	1	217	309
2030 **[6]**	85	7	92	179	37	1	217	309
2031 **[7]**	85	7	92	179	37	1	217	309

Table 2: 2025 Historical GEMS Unit

	New Installations		Replacement Installations			Total
	Electronic Correctors	Little GEMS	Electronic Corrector	Little GEMS	Big GEMS	Total
2025 Historical Non-Labor **[8]**	71,936	68,155	261,991	215,360	27,949	$645,391
2025 Historical Labor **[9]**	36,204		78,416			$114,620
2025 Historical FTEs **[10]**	0.3		0.5			0.8
2025 Average Weighted Non-Labor Unit Cost **[11]**	$ 3,056		$ 3,056		$ 6,360	
Labor Unit Cost **[12]** ([9]/[1])	$	394	$		254	$647.30
FTEs per Unit **[13]** ([10]/[1])		0.0028			0.0025	0.0053

Table 3: Non-Labor Forecast (2025$ with Vacation & Sick)

	New Installations		Replacement Installations			[H] Total
	Electronic Correctors	Little GEMS	Electronic Corrector	Little GEMS	Big GEMS	
2026 ([11]x[2])	$ 259,760	$ 21,392	$ 547,024	$ 113,072	$ 6,360	$ 947,608
2027 ([11]x[3])	$ 259,760	$ 21,392	$ 547,024	$ 113,072	$ 6,360	$ 947,608
2028 ([11]x[4])	$ 259,760	$ 21,392	$ 547,024	$ 113,072	$ 6,360	$ 947,608
2029 ([11]x[5])	$ 259,760	$ 21,392	$ 547,024	$ 113,072	$ 6,360	$ 947,608
2030 ([11]x[6])	$ 259,760	$ 21,392	$ 547,024	$ 113,072	$ 6,360	$ 947,608
2031 ([11]x[7])	$ 259,760	$ 21,392	$ 547,024	$ 113,072	$ 6,360	$ 947,608

Table 4: Labor Forecast (2025$ with Vacation & Sick)

	New Installations	Replacement Installations	[I] Total
2026 ([12]x[2])	$ 36,204	$ 55,069	$ 91,273
2027 ([12]x[3])	$ 36,204	$ 55,069	$ 91,273
2028 ([12]x[4])	$ 36,204	$ 55,069	$ 91,273
2029 ([12]x[5])	$ 36,204	$ 55,069	$ 91,273
2030 ([12]x[6])	$ 36,204	$ 55,069	$ 91,273
2031 ([12]x[7])	$ 36,204	$ 55,069	$ 91,273

Table 5: FTE Forecast (2025$ with Vacation & Sick)

	New Installations	Replacement Installations	[J] Total
2026 ([13]x[2])	0.3	0.5	0.8
2027 ([13]x[3])	0.3	0.5	0.8
2028 ([13]x[4])	0.3	0.5	0.8
2029 ([13]x[5])	0.3	0.5	0.8
2030 ([13]x[6])	0.3	0.5	0.8
2031 ([13]x[7])	0.3	0.5	0.8

Table 6: Total Forecast (Thousands of 2025$ with Vacation & Sick)

	([J]) FTEs	([I]/1000) Labor ($000)	([H]/1000) Non-Labor ($000)	([I]+[H]) Total ($000)
2026	0.8	$91	$948	$1,039
2027	0.8	$91	$948	$1,039
2028	0.8	$91	$948	$1,039
2029	0.8	$91	$948	$1,039
2030	0.8	$91	$948	$1,039
2031	0.8	$91	$948	$1,039

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Remote Meter Reading
Workpaper: 001680

Summary for Category: C. Remote Meter Reading

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	578	563	560	650	314	314	314
Non-Labor	30	399	379	3,936	121	121	121
NSE	0	0	0	0	0	0	0
Total	**608**	**962**	**939**	**4,586**	**435**	**435**	**435**
FTE	4.2	3.0	3.0	3.9	2.0	2.0	2.0

Workpapers belonging to this Category:

001680 Remote Meter Reading							
Labor	578	563	560	650	314	314	314
Non-Labor	30	399	379	3,936	121	121	121
NSE	0	0	0	0	0	0	0
Total	**608**	**962**	**939**	**4,586**	**435**	**435**	**435**
FTE	4.2	3.0	3.0	3.9	2.0	2.0	2.0
Unit Measure: Orders							
Units	14	20	19	4,726	6	6	6

Note: Totals may include rounding differences.

Beginning of Workpaper Group
001680 - Remote Meter Reading

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00168.0
Category: C. Remote Meter Reading
Category-Sub: 1. Remote Meter Reading
Workpaper Group: 001680 - Remote Meter Reading
Unit Measure: Orders

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	Zero-Based	962	650	588	1,032	578	563	560	650	314	314	314
Non-Labor	Zero-Based	2,106	887	1,552	4,228	30	399	379	3,936	121	121	121
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Total		**3,067**	**1,537**	**2,140**	**5,259**	**608**	**962**	**939**	**4,586**	**435**	**435**	**435**
FTE	Zero-Based	6.1	4.5	4.5	7.4	4.2	3.0	3.0	3.9	2.0	2.0	2.0
Units	Zero-Based	38	44	57	34	14	20	19	4,726	6	6	6

Business Purpose:

This work category includes expenditures associated with the installation of Data Collector Units (DCUs) and the replacement of necessary parts and equipment to provide advanced metering infrastructure (AMI) network. The main driver of this category is the network reliability for accurate meter reading.

Physical Description:

Remote Meter Reading consists of Advanced Meter Operations (AMO) labor and capital investments supporting the Advanced Metering Infrastructure (AMI), including the installation, maintenance, and replacement of Data Collector Units (DCUs) and associated pole or co-location facilities. SoCalGas currently operates approximately 4,720 DCUs that provide AMI network coverage for more than six million meters across its service territory. DCU installations include site acquisition, permitting, construction of new poles or indoor/co-located facilities, equipment installation, and commissioning. These assets enable reliable collection and transmission of meter data and Electronic Pressure Monitor (EPM) data critical for system monitoring, alarm detection, and overall network reliability. Forecasted expenditures support limited network expansion driven primarily by EPM deployments and minimal new customer growth, as well as lifecycle replacements, including DCU battery replacements beginning in 2028.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00168.0
Category:	C. Remote Meter Reading
Category-Sub:	1. Remote Meter Reading
Workpaper Group:	001680 - Remote Meter Reading
Unit Measure:	Orders

Proactive maintenance and replacement of DCUs are necessary to maintain continuous data availability, prevent network constraints, and ensure reliable AMI performance.

Project Justification:

In order to maintain the network reliability and minimize connectivity risk for accurate reading, it is necessary to install new DCUs and replace parts for existing DCUs for the AMI network.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00168.0
Category:	C. Remote Meter Reading
Category-Sub:	1. Remote Meter Reading
Workpaper Group:	001680 - Remote Meter Reading
Unit Measure:	Orders

Forecast Methodology:

Labor - Zero-Based

A zero-based forecasting methodology was used to forecast the expenditures for this capital work category. This method is most appropriate because the costs are primarily driven by work order volumes. The forecast is based on the number of poles and DCUs that SoCalGas anticipates installing as part of AMI implementation with unit forecast multiplied by the weighted average cost per equipment based on historical purchases . Additionally, SoCalGas plans to replace approximately 4,720 DCU batteries in 2028, coinciding with the expiration of their 5-year battery life from the original installation. This planned replacement represents a discrete, one-time cost that cannot be reliably estimated using historical averages, further supporting the use of a zero-based forecast.

See Supplemental Workpaper SCG-04-CWP-SUP-007 for calculation details.

Non-Labor - Zero-Based

A zero-based forecasting methodology was used to forecast the expenditures for this capital work category. This method is most appropriate because the costs are primarily driven by work order volumes. The forecast is based on the number of poles and DCUs that SoCalGas anticipates installing as part of AMI implementation with unit forecast multiplied by the weighted average cost per equipment based on historical purchases . Additionally, SoCalGas plans to replace approximately 4,720 DCU batteries in 2028, coinciding with the expiration of their 5-year battery life from the original installation. This planned replacement represents a discrete, one-time cost that cannot be reliably estimated using historical averages, further supporting the use of a zero-based forecast.

See Supplemental Workpaper SCG-04-CWP-SUP-007 for calculation details.

NSE - Zero-Based

NSE is not applicable to this workgroup.

Units - Zero-Based

Number of orders,

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00168.0
Category:	C. Remote Meter Reading
Category-Sub:	1. Remote Meter Reading
Workpaper Group:	001680 - Remote Meter Reading
Unit Measure:	Orders

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00168.0
Category:	C. Remote Meter Reading
Category-Sub:	1. Remote Meter Reading
Workpaper Group	001680 - Remote Meter Reading
Unit Measure:	Orders

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	546	546	634	306	306	306	17	14	16	8	8	8	563	560	650	314	314	314
NLbr	399	379	3,936	121	121	121	0	0	0	0	0	0	399	379	3,936	121	121	121
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**945**	**925**	**4,570**	**427**	**427**	**427**	**17**	**14**	**16**	**8**	**8**	**8**	**962**	**939**	**4,586**	**435**	**435**	**435**
FTE	3.0	3.0	3.9	2.0	2.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	3.0	3.0	3.9	2.0	2.0	2.0
Units	20	19	4,726	6	6	6	0	0	0	0	0	0	20	19	4,726	6	6	6

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026	17	0	0	17	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	**17**	**0**	**0**	**17**	**0.0**	**0**
2027	14	0	0	14	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	**14**	**0**	**0**	**14**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00168.0
Category: C. Remote Meter Reading
Category-Sub: 1. Remote Meter Reading
Workpaper Group 001680 - Remote Meter Reading
Unit Measure: Orders

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2028	16	0	0	16	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	**16**	**0**	**0**	**16**	**0.0**	**0**
2029	8	0	0	8	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	**8**	**0**	**0**	**8**	**0.0**	**0**
2030	8	0	0	8	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	**8**	**0**	**0**	**8**	**0.0**	**0**
2031	8	0	0	8	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	**8**	**0**	**0**	**8**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00168.0
Category: C. Remote Meter Reading
Category-Sub: 1. Remote Meter Reading
Workpaper Group: 001680 - Remote Meter Reading
Unit Measure: Orders

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	575	455	441	475	314
Non-Labor	1,482	726	1,073	946	152
NSE	0	0	0	0	0
Total	**2,058**	**1,181**	**1,514**	**1,421**	**466**
FTE	5.1	3.8	3.5	3.6	2.4
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	39	377	177
Non-Labor	0	0	396	3,104	-122
NSE	0	0	0	0	0
Total	**0**	**0**	**435**	**3,480**	**55**
FTE	0.0	0.0	0.3	2.7	1.1
Units	38	44	57	34	14
Recorded-Adjusted (Nominal $)					
Labor	575	455	480	852	491
Non-Labor	1,482	726	1,469	4,050	30
NSE	0	0	0	0	0
Total	**2,058**	**1,181**	**1,950**	**4,901**	**521**
FTE	5.1	3.8	3.8	6.3	3.5
Units	38	44	57	34	14
Vacation & Sick (Nominal $)					
Labor	102	77	76	137	87

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00168.0
Category: C. Remote Meter Reading
Category-Sub: 1. Remote Meter Reading
Workpaper Group: 001680 - Remote Meter Reading
Unit Measure: Orders

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**102**	**77**	**76**	**137**	**87**
FTE	1.0	0.7	0.7	1.1	0.7
Units	0	0	0	0	0
Escalation to 2025$					
Labor	285	118	31	43	0
Non-Labor	623	161	83	178	0
NSE	0	0	0	0	0
Total	**908**	**279**	**114**	**221**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	962	650	588	1,032	578
Non-Labor	2,106	887	1,552	4,228	30
NSE	0	0	0	0	0
Total	**3,067**	**1,537**	**2,140**	**5,259**	**608**
FTE	6.1	4.5	4.5	7.4	4.2
Units	38	44	57	34	14

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00168.0
Category: C. Remote Meter Reading
Category-Sub: 1. Remote Meter Reading
Workpaper Group: 001680 - Remote Meter Reading
Unit Measure: Orders

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	39	377	177
Non-Labor	0	0	396	3,104	-122
NSE	0	0	0	0	0
Total	**0**	**0**	**435**	**3,480**	**55**
FTE	0.0	0.0	0.3	2.7	1.1
Units	38	44	57	34	14

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	38
Explanation:	To enter historical units.					
2021 Total	0	0	0	0	0.0	38
2022	0	0	0	0	0.0	44
Explanation:	To enter historical units.					
2022 Total	0	0	0	0	0.0	44

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00168.0
Category: C. Remote Meter Reading
Category-Sub: 1. Remote Meter Reading
Workpaper Group: 001680 - Remote Meter Reading
Unit Measure: Orders

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	39	396	0	435	0.3	1
Explanation:	Remapping the workpaper for project 89175 to outside of IT new workpaper 001680 for 2023, 2024, and 2025.					
2023	0	0	0	0	0.0	56
Explanation:	To enter historical units.					
2023 Total	39	396	0	435	0.3	57
2024	377	3,104	0	3,480	2.7	1
Explanation:	Remapping the workpaper for project 89175 to outside of IT new workpaper 001680 for 2023, 2024, and 2025.					
2024	0	0	0	0	0.0	33
Explanation:	To enter historical units.					
2024 Total	377	3,104	0	3,480	2.7	34
2025	177	-122	0	55	1.1	1
Explanation:	Remapping the workpaper for project 89175 to outside of IT new workpaper 001680 for 2023, 2024, and 2025.					
2025	0	0	0	0	0.0	13
Explanation:	To enter unit count.					
2025 Total	177	-122	0	55	1.1	14

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for
Workpaper Group 001680

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00168.0
Category: C. Remote Meter Reading
Category-Sub: 1. Remote Meter Reading
Workpaper Group: 001680 - Remote Meter Reading
Workpaper Detail: 001680.001 - Remote Meter Reading
Unit Measure: Orders

In-Service Date: Not Applicable

Description:

This work category includes expenditures associated with the installation and replacement of Data Collector Units (DCU) and poles to support and expanding system for the Advanced Metering Infrastructure (AMI).

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	563	560	650	314	314	314
Non-Labor	399	379	3,936	121	121	121
NSE	0	0	0	0	0	0
Total	**962**	**939**	**4,586**	**435**	**435**	**435**
FTE	3.0	3.0	3.9	2.0	2.0	2.0
Units	20	19	4,726	6	6	6

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group 001680

SCG-04-CWP-SUP-007
Southern California Gas Company -- Gas Distribution -- Witness Jennifer Walker
Supplemental Workpaper Calculations for Advanced Metering Infrastructure Activities Remote Meter Reading Workpaper

Assumptions:
[A]: Total Units
[B]: Unit Cost
[C] Total Unit Cost
[D] Number of FTEs required
[E]: Labor Cost
[F]: Total Labor Cost

Table 1: Non-Labor Forecast (2025$ with Vacation & Sick)

Description	2026			2027			2028			2029			2030			2031		
	[A]	[B]	[C] [A]X[B]	[A]	[B]	[C] [A]X[B]	[A]	[B]	[C] [A]X[B]	[A]	[B]	[C] [A]X[B]	[A]	[B]	[C] [A]X[B]	[A]	[B]	[C] [A]X[B]
	Units	Unit Cost	Total	Units	Unit Cost	Total	Units	Unit Cost	Total	Units	Unit Cost	Total	Units	Unit Cost	Total	Units	Unit Cost	Total
Materials - DCU	20	$ 8,790	$ 175,800	19	$ 8,790	$ 167,010	6	$ 8,790	$ 52,740	6	$ 8,790	$ 52,740	6	$ 8,790	$ 52,740	6	$ 8,790	$ 52,740
Materials - Pole	14	$ 1044	$ 14,616	13	$ 1044	$ 13,572	4	$ 1044	$ 4,176	4	$ 1044	$ 4,176	4	$ 1044	$ 4,176	4	$ 1044	$ 4,176
Materials - Solar Panels	10	$ 1080	$ 10,800	9	$ 1080	$ 9,720	4	$ 1080	$ 4,320	4	$ 1080	$ 4,320	4	$ 1080	$ 4,320	4	$ 1080	$ 4,320
Site Acquisition	20	$ 4,200	$ 84,000	19	$ 4,200	$ 79,800	6	$ 4,200	$ 25,200	6	$ 4,200	$ 25,200	6	$ 4,200	$ 25,200	6	$ 4,200	$ 25,200
Engineering and Construction	20	$ 5,710	$ 114,200	19	$ 5,710	$ 108,490	6	$ 5,710	$ 34,260	6	$ 5,710	$ 34,260	6	$ 5,710	$ 34,260	6	$ 5,710	$ 34,260
Materials - DCU Battery (DCU Battery Replacement)	0	$ 0	$ 0	0	$ 0	$ 0	4720	$ 254	$ 1,200,579	0	$ 0	$ 0	0	$ 0	$ 0	0	$ 0	$ 0
Engineering and Construction (DCU Battery Replacement)	0	$ 0	$ 0	0	$ 0	$ 0	4720	$ 554	$ 2,614,927	0	$ 0	$ 0	0	$ 0	$ 0	0	$ 0	$ 0
		Total	$ 399,416		Total	$ 378,592		Total	$ 3,936,202		Total	$ 120,696		Total	$ 120,696		Total	$ 120,696

Table 2: Labor Forecast (2025$ with Vacation & Sick)

Description	2026			2027			2028			2029			2030			2031		
	[D]	[E]	[F] [D]X[E]	[D]	[E]	[F] [D]X[E]	[D]	[E]	[F] [D]X[E]	[D]	[E]	[F] [D]X[E]	[D]	[E]	[F] [D]X[E]	[D]	[E]	[F] [D]X[E]
	FTEs	Labor Cost	Total	FTEs	Labor Cost	Total	FTEs	Labor	Total	FTEs	Labor	Total	FTEs	Labor	Total	FTEs	Labor	Total
Engineering, Construction & Site Acquisition	1	$ 160,813	$ 160,813	1	$ 160,813	$ 160,813	0.5	$ 160,813	$ 80,406	0.5	$ 160,813	$ 80,406	0.5	$ 160,813	$ 80,406	0.5	$ 160,813	$ 80,406
Project Manager	2	$ 160,241	$ 320,482	2	$ 160,241	$ 320,482	1	$ 160,241	$ 160,241	1	$ 160,241	$ 160,241	1	$ 160,241	$ 160,241	1	$ 160,241	$ 160,241
Program Manager	0.35	$ 185,376	$ 64,882	0.35	$ 185,376	$ 64,882	0.35	$ 185,376	$ 64,882	0.35	$ 185,376	$ 64,882	0.35	$ 185,376	$ 64,882	0.35	$ 185,376	$ 64,882
Engineering, Construction & Site Acquisition (DCU Battery Replacement)							1	$ 160,813	$ 160,813									
Project Manager (DCU Battery Replacement)							0.5	$ 160,241	$ 80,121									
Program Manager (DCU Battery Replacement)							0.25	$ 185,376	$ 46,344									
Technical Advisor (DCU Battery Replacement)							0.34	$ 120,673	$ 41,029									
		Total	$ 546,177		Total	$ 546,177		Total	$ 633,836		Total	$ 305,529		Total	$ 305,529		Total	$ 305,529
		Overall Total	$ 945,593		**Overall Total**	$ 924,769		**Overall Total**	$ 4,570,038		**Overall Total**	$ 426,225		**Overall Total**	$ 426,225		**Overall Total**	$ 426,225

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: D. Cathodic Protection Capital
Workpaper: 001730

Summary for Category: D. Cathodic Protection Capital

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	728	752	748	831	917	964	964
Non-Labor	23,560	23,560	23,560	26,231	28,901	30,385	30,385
NSE	0	0	0	0	0	0	0
Total	**24,288**	**24,312**	**24,308**	**27,062**	**29,818**	**31,349**	**31,349**
FTE	5.4	5.2	5.2	5.8	6.4	6.7	6.7

Workpapers belonging to this Category:

001730 Cathodic Protection Capital

Labor	728	752	748	831	917	964	964
Non-Labor	23,560	23,560	23,560	26,231	28,901	30,385	30,385
NSE	0	0	0	0	0	0	0
Total	**24,288**	**24,312**	**24,308**	**27,062**	**29,818**	**31,349**	**31,349**
FTE	5.4	5.2	5.2	5.8	6.4	6.7	6.7
Unit Measure: Work orders							
Units	815	815	815	824	833	838	838

Note: Totals may include rounding differences.

Beginning of Workpaper Group
001730 - Cathodic Protection Capital

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00173.0
Category: D. Cathodic Protection Capital
Category-Sub: 1. Cathodic Protection Capital
Workpaper Group: 001730 - Cathodic Protection Capital
Unit Measure: Work orders

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	Zero-Based	94	171	240	505	728	752	748	831	917	964	964
Non-Labor	Zero-Based	7,146	10,153	12,636	12,024	23,560	23,560	23,560	26,231	28,901	30,385	30,385
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Total		**7,240**	**10,324**	**12,876**	**12,529**	**24,289**	**24,312**	**24,308**	**27,062**	**29,818**	**31,349**	**31,349**
FTE	Zero-Based	0.6	1.3	2.0	4.0	5.4	5.2	5.2	5.8	6.4	6.7	6.7
Units	Zero-Based	87	398	546	421	815	815	815	824	833	838	838

Business Purpose:

This work category includes the capital expenditures associated with the installation of cathodic protection equipment used to preserve the integrity of steel pipelines by protecting them from external corrosion. These projects are in compliance with federal and state pipeline safety regulations (Title 49 CFR § 192, Subpart I, and General Order (GO) 112 F) and provides for proper cathodic protection on company facilities.

Physical Description:

Typical projects for this workgroup include the capital expenditures associated with the installation of new and replacement cathodic protection stations and applying cathodic protection to existing steel mains and service lines. This includes the additions of new rectifier (impressed current) sites along with the associated anode installations, including the necessary cathodic protection instrumentation and remote monitoring equipment; shallow well and deep well anode bed replacements for existing rectified systems; as well as installation and replacement of larger surface bed magnesium anode systems.

Project Justification:

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00173.0
Category:	D. Cathodic Protection Capital
Category-Sub:	1. Cathodic Protection Capital
Workpaper Group:	001730 - Cathodic Protection Capital
Unit Measure:	Work orders

Cathodic protection is essential to mitigating external corrosion on buried steel pipelines and preventing corrosion related leaks that could compromise public safety, reduce pipeline life, and increase emissions. Capital investments are required to install, upgrade, and replace CP systems as anodes deplete, infrastructure ages, and operating conditions such as soil moisture, electrical interference, coating performance, and external forces change over time. These investments ensure that protective current levels remain effective and measurable , as required by 49 CFR Part 192, Subpart I, and CPUC GO 112 F. Proactive replacement of aging and deteriorated CP components reduces corrosion risk , supports regulatory compliance, and enhances the long term safety, reliability, and integrity of the gas distribution system at a reasonable cost.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00173.0
Category:	D. Cathodic Protection Capital
Category-Sub:	1. Cathodic Protection Capital
Workpaper Group:	001730 - Cathodic Protection Capital
Unit Measure:	Work orders

Forecast Methodology:

Labor - Zero-Based

The forecast method developed for this cost category is zero based. This approach is appropriate because annual expenditures fluctuate due to varying risk factors that affect cathodic protection system performance , including infrastructure age, anode depletion rates, soil moisture and composition, electrical interference, customer activities, system damage, and pipe coating effectiveness. Beginning in 2028, SoCalGas forecasts a controlled increase in impressed current system replacements, adding approximately nine units, or about 0.5 percent of the total system population, resulting in an estimated 46 replacements in that year. Incremental increases of approximately 0.5 percent are forecasted in 2029 and 2030 to continue addressing system risk in a measured manner. The forecast was calculated by applying average unit counts for mag anode bundles and impressed current systems to the average cost per unit.

Non-Labor - Zero-Based

The forecast method developed for this cost category is zero based. This approach is appropriate because annual expenditures fluctuate due to varying risk factors that affect cathodic protection system performance , including infrastructure age, anode depletion rates, soil moisture and composition, electrical interference, customer activities, system damage, and pipe coating effectiveness. Beginning in 2028, SoCalGas forecasts a controlled increase in impressed current system replacements, adding approximately nine units, or about 0.5 percent of the total system population, resulting in an estimated 46 replacements in that year. Incremental increases of approximately 0.5 percent are forecasted in 2029 and 2030 to continue addressing system risk in a measured manner. The forecast was calculated by applying average unit counts for mag anode bundles and impressed current systems to the average cost per unit.

NSE - Zero-Based

NSE is not applicable to this workgroup.

Units - Zero-Based

Other: # of installations or replacements of magnesium anode bundles and impressed current systems.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00173.0
Category:	D. Cathodic Protection Capital
Category-Sub:	1. Cathodic Protection Capital
Workpaper Group	001730 - Cathodic Protection Capital
Unit Measure:	Work orders

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	729	729	811	894	940	940	23	19	20	23	24	24	752	748	831	917	964	964
NLbr	23,560	23,560	26,231	28,901	30,385	30,385	0	0	0	0	0	0	23,560	23,560	26,231	28,901	30,385	30,385
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**24,289**	**24,289**	**27,042**	**29,795**	**31,325**	**31,325**	**23**	**19**	**20**	**23**	**24**	**24**	**24,312**	**24,308**	**27,062**	**29,818**	**31,349**	**31,349**
FTE	5.2	5.2	5.8	6.4	6.7	6.7	0.0	0.0	0.0	0.0	0.0	0.0	5.2	5.2	5.8	6.4	6.7	6.7
Units	815	815	824	833	838	838	0	0	0	0	0	0	815	815	824	833	838	838

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026	23	0	0	23	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	**23**	**0**	**0**	**23**	**0.0**	**0**
2027	19	0	0	19	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	**19**	**0**	**0**	**19**	**0.0**	**0**

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00173.0
Category:	D. Cathodic Protection Capital
Category-Sub:	1. Cathodic Protection Capital
Workpaper Group	001730 - Cathodic Protection Capital
Unit Measure:	Work orders

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2028	20	0	0	20	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	**20**	**0**	**0**	**20**	**0.0**	**0**
2029	23	0	0	23	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	**23**	**0**	**0**	**23**	**0.0**	**0**
2030	24	0	0	24	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	**24**	**0**	**0**	**24**	**0.0**	**0**
2031	24	0	0	24	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	**24**	**0**	**0**	**24**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00173.0
Category: D. Cathodic Protection Capital
Category-Sub: 1. Cathodic Protection Capital
Workpaper Group: 001730 - Cathodic Protection Capital
Unit Measure: Work orders

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	56	120	196	417	619
Non-Labor	5,030	8,309	11,962	11,517	23,560
NSE	0	0	0	0	0
Total	**5,086**	**8,429**	**12,158**	**11,934**	**24,179**
FTE	0.5	1.1	1.7	3.4	4.5
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	87	398	546	421	815
Recorded-Adjusted (Nominal $)					
Labor	56	120	196	417	619
Non-Labor	5,030	8,309	11,962	11,517	23,560
NSE	0	0	0	0	0
Total	**5,086**	**8,429**	**12,158**	**11,934**	**24,179**
FTE	0.5	1.1	1.7	3.4	4.5
Units	87	398	546	421	815
Vacation & Sick (Nominal $)					
Labor	10	20	31	67	109

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00173.0
Category: D. Cathodic Protection Capital
Category-Sub: 1. Cathodic Protection Capital
Workpaper Group: 001730 - Cathodic Protection Capital
Unit Measure: Work orders

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**10**	**20**	**31**	**67**	**109**
FTE	0.1	0.2	0.3	0.6	0.9
Units	0	0	0	0	0
Escalation to 2025$					
Labor	28	31	13	21	0
Non-Labor	2,116	1,844	673	506	0
NSE	0	0	0	0	0
Total	**2,144**	**1,875**	**686**	**527**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	94	171	240	505	728
Non-Labor	7,146	10,153	12,636	12,024	23,560
NSE	0	0	0	0	0
Total	**7,240**	**10,324**	**12,876**	**12,529**	**24,289**
FTE	0.6	1.3	2.0	4.0	5.4
Units	87	398	546	421	815

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00173.0
Category: D. Cathodic Protection Capital
Category-Sub: 1. Cathodic Protection Capital
Workpaper Group: 001730 - Cathodic Protection Capital
Unit Measure: Work orders

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	87	398	546	421	815

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	87
Explanation:	To enter historical unit count.					
2021 Total	0	0	0	0	0.0	87
2022	0	0	0	0	0.0	398
Explanation:	To enter historical unit count.					
2022 Total	0	0	0	0	0.0	398

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00173.0
Category: D. Cathodic Protection Capital
Category-Sub: 1. Cathodic Protection Capital
Workpaper Group: 001730 - Cathodic Protection Capital
Unit Measure: Work orders

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0	0	0	0	0.0	546
Explanation:	To enter historical unit count.					
2023 Total	0	0	0	0	0.0	546
2024	0	0	0	0	0.0	421
Explanation:	To enter historical unit count.					
2024 Total	0	0	0	0	0.0	421
2025	0	0	0	0	0.0	815
Explanation:	To enter unit count.					
2025 Total	0	0	0	0	0.0	815

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for
Workpaper Group 001730

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00173.0
Category: D. Cathodic Protection Capital
Category-Sub: 1. Cathodic Protection Capital
Workpaper Group: 001730 - Cathodic Protection Capital
Workpaper Detail: 001730.001 - Cathodic Protection Capital
Unit Measure: Work orders

In-Service Date: Not Applicable

Description:

Capital expenditures associated with the installation of cathodic protection equipment.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	752	748	831	917	964	964
Non-Labor	23,560	23,560	26,231	28,901	30,385	30,385
NSE	0	0	0	0	0	0
Total	**24,312**	**24,308**	**27,062**	**29,818**	**31,349**	**31,349**
FTE	5.2	5.2	5.8	6.4	6.7	6.7
Units	815	815	824	833	838	838

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group 001730

SCG-04-CWP-SUP-008
Southern California Gas Company - Gas Distribution - Witness Jennifer Walker
Supplemental Workpaper for Zero-Based Calculations Related to Cathodic Protection Capital

Cathodic Protection Capital

Assumptions: Amounts are shown in 2025 dollars and include vacation and sick.

Table 1: Historical Labor and Non-Labor Cost

	Labor **[A]**	Non-Labor **[B]**	Total **[C]** ([A]+[B])	FTE **[D]**	FTE Factor **[E]** ([A]/[D])	Labor % **[F]** ([A]/[C]]	Non-Labor % **[G]** ([B]/[C])	Anode Bundles **[H]**	Impressed Current Systems **[I]**	Total Unit Count **[J]** [H]+[I]	Total Cost Per Unit **[K]** ([C]/[J])
2022	$169,388	$10,065,510	$10,234,898	1.3	$130,298	2%	98%	379	19	398	$25,716
2023	$237,795	$12,525,899	$12,763,694	2.0	$118,898	2%	98%	520	26	546	$23,377
2024	$500,622	$11,919,122	$12,419,744	4.0	$125,156	4%	96%	372	49	421	$29,501
2025	**$728,258**	**$23,560,447**	**$24,288,705**	**5.2**	**$140,050**	**3%**	**97%**	**778**	**37**	**815**	**$29,802**

Table 2: 2025 Historical Unit Type Costs

	Labor **[L]**	Non-Labor **[M]**	Total **[N]** ([L]+[M])	Unit Type Count **[O]**	Cost Per Unit (CPU) **[P]** ([N]/[O])
Anode Bundles	$496,828	$12,473,670	$12,970,498	778	$16,672
Impressed Current Systems	$231,429	$11,086,777	$11,318,206	37	$305,897
Total	$728,258	$23,560,447	$24,288,705	815	$29,802

Table 3: Cathodic Protection Unit Type Forecast

	Anode Bundles					Impressed Current Systems				
	Forecast Unit **[Q]**	2025 CPU **[R]**	Total **[S]** [Q]x[R]	Labor **[T]** ([F]x[S])	Non-Labor **[U]** ([G]x[S])	Forecast Unit **[V]**	2025 CPU **[W]**	Total **[X]** ([V]x[W])	Labor **[Y]** ([F]x[X])	Non-Labor **[Z]** ([G]x[X])
2026	778	$16,672	$12,970,498	$389,115	$12,581,383	37	$305,897	$11,318,206	$339,546	$10,978,660
2027	778	$16,672	$12,970,498	$389,115	$12,581,383	37	$305,897	$11,318,206	$339,546	$10,978,660
2028	778	$16,672	$12,970,498	$389,115	$12,581,383	46	$305,897	$14,071,283	$422,138	$13,649,145
2029	778	$16,672	$12,970,498	$389,115	$12,581,383	55	$305,897	$16,824,360	$504,731	$16,319,629
2030	778	$16,672	$12,970,498	$389,115	$12,581,383	60	$305,897	$18,353,848	$550,615	$17,803,232
2031	778	$16,672	$12,970,498	$389,115	$12,581,383	60	$305,897	$18,353,848	$550,615	$17,803,232

Table 4: Total Forecasted FTEs and Dollars (Thousands of 2025$ with Vacation & Sick)

	Total Units **[AA]** ([Q]+[V])	Labor **[BB]** ([T]+[Y])	Non-Labor **[CC]** ([U]+[Z])	Total **[DD]** ([BB]+[CC])	Total FTE
2026	815	$729	$23,560	$24,289	5.2
2027	815	$729	$23,560	$24,289	5.2
2028	824	$811	$26,231	$27,042	5.8
2029	833	$894	$28,901	$29,795	6.4
2030	838	$940	$30,385	$31,324	6.7
2031	838	$940	$30,385	$31,324	6.7

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: E. Main Replacement
Workpaper: 002520

Summary for Category: E. Main Replacement

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	5,894	6,361	6,430	8,837	8,838	8,837	8,837
Non-Labor	22,452	23,376	23,700	30,222	30,222	30,222	30,222
NSE	0	0	0	0	0	0	0
Total	**28,346**	**29,737**	**30,130**	**39,059**	**39,060**	**39,059**	**39,059**
FTE	45.8	62.8	62.8	82.9	82.9	82.9	82.9

Workpapers belonging to this Category:

002520 Main Replacement

Labor	5,894	6,361	6,430	8,837	8,838	8,837	8,837
Non-Labor	22,452	23,376	23,700	30,222	30,222	30,222	30,222
NSE	0	0	0	0	0	0	0
Total	**28,346**	**29,737**	**30,130**	**39,059**	**39,060**	**39,059**	**39,059**
FTE	45.8	62.8	62.8	82.9	82.9	82.9	82.9
Unit Measure: Feet - main replacements							
Units *(000)	*43	*43	*43	*44	*44	*44	*44

Note: Totals may include rounding differences.

Beginning of Workpaper Group
002520 - Main Replacement

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00252.0
Category: E. Main Replacement
Category-Sub: 1. Main Replacement
Workpaper Group: 002520 - Main Replacement
Unit Measure: Feet - main replacements

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	Base YR Rec	5,583	7,207	7,842	6,063	5,894	6,361	6,430	8,837	8,838	8,837	8,837
Non-Labor	Base YR Rec	63,323	85,435	60,341	20,121	22,452	23,376	23,700	30,222	30,222	30,222	30,222
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0	0	0
Total		**68,906**	**92,641**	**68,183**	**26,183**	**28,346**	**29,737**	**30,130**	**39,059**	**39,060**	**39,059**	**39,059**
FTE	Base YR Rec	38.3	56.8	64.2	48.3	45.8	62.8	62.8	82.9	82.9	82.9	82.9
Units *(000)	Base YR Rec	*167	*122	*61	*39	*43	*43	*43	*44	*44	*44	*44

Business Purpose:

This work category includes capital expenditures to replace gas distribution mains that no longer provide safe, reliable, or adequate service. Key drivers include deteriorating pipe conditions, public safety risk, increasing maintenance costs, and insufficient system capacity or pressure to meet existing and forecasted load. These investments reduce safety risk, mitigate recurring leaks, support reliable pressure delivery, and maintain SoCalGas's obligation to serve customers under dynamic and evolving system conditions.

Physical Description:

SoCalGas's distribution pipeline system consists of approximately 52,479 miles of steel and plastic main supporting the delivery of gas to more than six million customers. Activities in the Main Replacements work category includes:
- The installation of new mains to replace existing mains.
- Service line replacements associated with main replacements.
- Existing service line "tie-overs" to newly installed replacement main.
- Meter set re-builds associated with newly installed replacement main.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00252.0
Category:	E. Main Replacement
Category-Sub:	1. Main Replacement
Workpaper Group:	002520 - Main Replacement
Unit Measure:	Feet - main replacements

- Main replacements completed in advance of public infrastructure improvement projects.
- Upsizing new mains
- Uprating existing mains to higher pressure.

Project Justification:

Leakage is often the driving factor for pipeline replacements; however, there are other considerations. Other factors are identified from information collected from various O&M activities and field observations. Other criteria taken into consideration are whether the steel pipe meets cathodic protection mandates, or the main is found to have active corrosion. In addition, the pipeline may be deemed unsafe or unfit for service under pressure due to manufacturing or other defects. Leak history and pending leaks on individual segments is the primary factor in qualifying the majority of SoCalGas's main replacements. These replacements are critical to sustain operational reliability and public safety.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00252.0
Category:	E. Main Replacement
Category-Sub:	1. Main Replacement
Workpaper Group:	002520 - Main Replacement
Unit Measure:	Feet - main replacements

Forecast Methodology:

Labor - Base YR Rec

The forecast method applied to this cost category is the base-year approach. This method is most appropriate as SoCalGas does not anticipate material changes in underlying cost drivers or operational requirements during the forecast period. In addition, this methodology incorporates incremental expenditures associated with system capacity projects and compliance with SB 1371 requirements. These adjustments reflect anticipated obligations to enhance system integrity and reduce methane emissions, consistent with state policy objectives and regulatory mandates. By applying the base-year approach with adjustments, SoCalGas ensures that the forecast remains both reasonable and aligned with statutory compliance obligations, while mitigating the risk of underfunding critical safety and environmental initiatives.

Non-Labor - Base YR Rec

The forecast method applied to this cost category is the base-year approach. This method is most appropriate as SoCalGas does not anticipate material changes in underlying cost drivers or operational requirements during the forecast period. In addition, this methodology incorporates incremental expenditures associated with system capacity projects and compliance with SB 1371 requirements. These adjustments reflect anticipated obligations to enhance system integrity and reduce methane emissions, consistent with state policy objectives and regulatory mandates. By applying the base-year approach with adjustments, SoCalGas ensures that the forecast remains both reasonable and aligned with statutory compliance obligations, while mitigating the risk of underfunding critical safety and environmental initiatives.

NSE - Base YR Rec

NSE is not applicable to this workpaper.

Units - Base YR Rec

Feet

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00252.0
Category:	E. Main Replacement
Category-Sub:	1. Main Replacement
Workpaper Group	002520 - Main Replacement
Unit Measure:	Feet - main replacements

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	5,894	5,894	5,894	5,894	5,894	5,894	467	536	2,943	2,944	2,943	2,943	6,361	6,430	8,837	8,838	8,837	8,837
NLbr	22,452	22,452	22,452	22,452	22,452	22,452	924	1,248	7,770	7,770	7,770	7,770	23,376	23,700	30,222	30,222	30,222	30,222
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**28,346**	**28,346**	**28,346**	**28,346**	**28,346**	**28,346**	**1,391**	**1,784**	**10,713**	**10,714**	**10,713**	**10,713**	**29,737**	**30,130**	**39,059**	**39,060**	**39,059**	**39,059**
FTE	45.8	45.8	45.8	45.8	45.8	45.8	17.0	17.0	37.1	37.1	37.1	37.1	62.8	62.8	82.9	82.9	82.9	82.9
Units	43,187	43,187	43,187	43,187	43,187	43,187	411	432	857	857	857	857	43,598	43,619	44,044	44,044	44,044	44,044

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2026	191	0	0	191	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026	276	924	0	1,200	17.0	411
Explanation:	To include the incremental funding for non-hazardous leak repair.					
2026 Total	**467**	**924**	**0**	**1,391**	**17.0**	**411**
2027	163	0	0	163	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00252.0
Category:	E. Main Replacement
Category-Sub:	1. Main Replacement
Workpaper Group	002520 - Main Replacement
Unit Measure:	Feet - main replacements

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2027	373	1,248	0	1,621	17.0	432
Explanation:	To include the incremental funding for non-hazardous leak repair.					
2027 Total	**536**	**1,248**	**0**	**1,784**	**17.0**	**432**
2028	217	0	0	217	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028	2,045	6,848	0	8,893	32.0	854
Explanation:	To include the incremental funding for non-hazardous leak repair.					
2028	51	53	0	104	0.3	0
Explanation:	Reallocating O&M Main Maintenance funds to Capital in alignment with the proposed change in our Capital Distribution Policy related to replacement of distribution main.					
2028	368	476	0	844	2.8	3
Explanation:	Reallocating non-hazardous leak repair O&M funds to Capital in alignment with the proposed change in our Capital Distribution Policy related to replacement of distribution main. Please see the testimony for additional details.					
2028	262	393	0	655	2.0	0
Explanation:	Reallocating O&M code 1 leak funds to Capital in alignment with the proposed change in our Capital Distribution Policy related to replacement of distribution main.					
2028 Total	**2,943**	**7,770**	**0**	**10,713**	**37.1**	**857**
2029	218	0	0	218	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00252.0
Category:	E. Main Replacement
Category-Sub:	1. Main Replacement
Workpaper Group	002520 - Main Replacement
Unit Measure:	Feet - main replacements

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2029	2,045	6,848	0	8,893	32.0	854
Explanation:	To include the incremental funding for non-hazardous leak repair.					
2029	51	53	0	104	0.3	0
Explanation:	Reallocating O&M Main Maintenance funds to Capital in alignment with the proposed change in our Capital Distribution Policy related to replacement of distribution main.					
2029	368	476	0	844	2.8	3
Explanation:	Reallocating non-hazardous leak repair O&M funds to Capital in alignment with the proposed change in our Capital Distribution Policy related to replacement of distribution main. Please see the testimony for additional details.					
2029	262	393	0	655	2.0	0
Explanation:	Reallocating O&M code 1 leak funds to Capital in alignment with the proposed change in our Capital Distribution Policy related to replacement of distribution main.					
2029 Total	**2,944**	**7,770**	**0**	**10,714**	**37.1**	**857**
2030	217	0	0	217	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030	2,045	6,848	0	8,893	32.0	854
Explanation:	To include the incremental funding for non-hazardous leak repair.					
2030	51	53	0	104	0.3	0
Explanation:	Reallocating O&M Main Maintenance funds to Capital in alignment with the proposed change in our Capital Distribution Policy related to replacement of distribution main.					
2030	368	476	0	844	2.8	3

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00252.0
Category:	E. Main Replacement
Category-Sub:	1. Main Replacement
Workpaper Group	002520 - Main Replacement
Unit Measure:	Feet - main replacements

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
Explanation:	Reallocating non-hazardous leak repair O&M funds to Capital in alignment with the proposed change in our Capital Distribution Policy related to replacement of distribution main. Please see the testimony for additional details.					
2030	262	393	0	655	2.0	0
Explanation:	Reallocating O&M code 1 leak funds to Capital in alignment with the proposed change in our Capital Distribution Policy related to replacement of distribution main.					
2030 Total	**2,943**	**7,770**	**0**	**10,713**	**37.1**	**857**
2031	217	0	0	217	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031	2,045	6,848	0	8,893	32.0	854
Explanation:	To include the incremental funding for non-hazardous leak repair.					
2031	51	53	0	104	0.3	0
Explanation:	Reallocating O&M Main Maintenance funds to Capital in alignment with the proposed change in our Capital Distribution Policy related to replacement of distribution main.					
2031	368	476	0	844	2.8	3
Explanation:	Reallocating non-hazardous leak repair O&M funds to Capital in alignment with the proposed change in our Capital Distribution Policy related to replacement of distribution main. Please see the testimony for additional details.					
2031	262	393	0	655	2.0	0
Explanation:	Reallocating O&M code 1 leak funds to Capital in alignment with the proposed change in our Capital Distribution Policy related to replacement of distribution main.					
2031 Total	**2,943**	**7,770**	**0**	**10,713**	**37.1**	**857**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00252.0
Category: E. Main Replacement
Category-Sub: 1. Main Replacement
Workpaper Group: 002520 - Main Replacement
Unit Measure: Feet - main replacements

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	4,553	6,340	8,592	6,775	6,361
Non-Labor	47,856	73,941	61,428	21,612	24,792
NSE	0	0	0	0	0
Total	**52,408**	**80,281**	**70,020**	**28,387**	**31,152**
FTE	42.8	58.6	73.0	54.8	49.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	-1,197	-1,275	-2,155	-1,743	-1,352
Non-Labor	-3,219	-3,902	-4,211	-2,294	-2,340
NSE	0	0	0	0	0
Total	**-4,416**	**-5,177**	**-6,366**	**-4,036**	**-3,692**
FTE	-10.6	-10.6	-18.1	-13.6	-10.5
Units *(000)	*167	*122	*61	*39	*43
Recorded-Adjusted (Nominal $)					
Labor	3,356	5,065	6,437	5,032	5,009
Non-Labor	44,637	70,039	57,217	19,318	22,452
NSE	0	0	0	0	0
Total	**47,993**	**75,104**	**63,654**	**24,350**	**27,461**
FTE	32.2	48.0	54.9	41.2	38.5
Units *(000)	*167	*122	*61	*39	*43
Vacation & Sick (Nominal $)					
Labor	592	855	1,022	808	885

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00252.0
Category:	E. Main Replacement
Category-Sub:	1. Main Replacement
Workpaper Group:	002520 - Main Replacement
Unit Measure:	Feet - main replacements

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**592**	**855**	**1,022**	**808**	**885**
FTE	6.1	8.8	9.3	7.1	7.3
Units	0	0	0	0	0
Escalation to 2025$					
Labor	1,635	1,287	383	223	0
Non-Labor	18,687	15,395	3,124	803	0
NSE	0	0	0	0	0
Total	**20,322**	**16,682**	**3,506**	**1,025**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	5,583	7,207	7,842	6,063	5,894
Non-Labor	63,323	85,435	60,341	20,121	22,452
NSE	0	0	0	0	0
Total	**68,906**	**92,641**	**68,183**	**26,183**	**28,346**
FTE	38.3	56.8	64.2	48.3	45.8
Units *(000)	*167	*122	*61	*39	*43

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00252.0
Category: E. Main Replacement
Category-Sub: 1. Main Replacement
Workpaper Group: 002520 - Main Replacement
Unit Measure: Feet - main replacements

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	-1,197	-1,275	-2,155	-1,743	-1,352
Non-Labor	-3,219	-3,902	-4,211	-2,294	-2,340
NSE	0	0	0	0	0
Total	**-4,416**	**-5,177**	**-6,366**	**-4,036**	**-3,692**
FTE	-10.6	-10.6	-18.1	-13.6	-10.5
Units *(000)	*167	*122	*61	*39	*43

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	-65	-182	0	-247	-0.6	0
Explanation:	To transfer SB1371 abandonment cost recorded in the main replacement workpaper to the main & service abandonment workpaper, as these costs are specifically associated with abandonment activities.					
2021	-1,132	-3,037	0	-4,169	-10.0	0
Explanation:	To transfer SB1371 service replacement cost recorded in the main replacement workpaper to the service replacement workpaper, as these costs are specifically associated with service replacement activities.					
2021	0	0	0	0	0.0	167,794

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00252.0
Category: E. Main Replacement
Category-Sub: 1. Main Replacement
Workpaper Group: 002520 - Main Replacement
Unit Measure: Feet - main replacements

Year	Labor	NLbr	NSE	Total	FTE	Units
Explanation:	Enter unit count.					
2021 Total	-1,197	-3,219	0	-4,416	-10.6	167,794
2022	-124	-230	0	-354	-1.0	0
Explanation:	To transfer SB1371 abandonment cost recorded in the main replacement workpaper to the main & service abandonment workpaper, as these costs are specifically associated with abandonment activities.					
2022	-1,151	-3,672	0	-4,822	-9.6	0
Explanation:	To transfer SB1371 service replacement cost recorded in the main replacement workpaper to the service replacement workpaper, as these costs are specifically associated with service replacement activities.					
2022	0	0	0	0	0.0	122,725
Explanation:	To enter 2022 unit count.					
2022 Total	-1,275	-3,902	0	-5,177	-10.6	122,725
2023	-190	-282	0	-472	-1.7	0
Explanation:	To transfer SB1371 abandonment cost recorded in the main replacement workpaper to the main & service abandonment workpaper, as these costs are specifically associated with abandonment activities.					
2023	-1,966	-3,929	0	-5,895	-16.4	0
Explanation:	To transfer SB1371 service replacement cost recorded in the main replacement workpaper to the service replacement workpaper, as these costs are specifically associated with service replacement activities.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00252.0
Category: E. Main Replacement
Category-Sub: 1. Main Replacement
Workpaper Group: 002520 - Main Replacement
Unit Measure: Feet - main replacements

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0	0	0	0	0.0	61,770
Explanation:	To enter 2023 unit count.					
2023 Total	-2,155	-4,211	0	-6,366	-18.1	61,770
2024	0	361	0	361	0.0	0
Explanation:	The costs incurred in IO 300843496 under BC593 for Distribution Field Data Quality Improvement (FDQI) should be transferred to the Gas Distribution witness due to the FDQI team being sponsored by Gas Distribution for the TY 2028 GRC.					
2024	-155	-225	0	-380	-1.2	0
Explanation:	To transfer SB1371 abandonment cost recorded in the main replacement workpaper to the main & service abandonment workpaper, as these costs are specifically associated with abandonment activities.					
2024	-1,588	-2,430	0	-4,017	-12.4	0
Explanation:	To transfer SB1371 service replacement cost recorded in the main replacement workpaper to the service replacement workpaper, as these costs are specifically associated with service replacement activities.					
2024	0	0	0	0	0.0	39,954
Explanation:	To enter 2024 unit count.					
2024 Total	-1,743	-2,294	0	-4,036	-13.6	39,954
2025	-210	-475	0	-684	-1.7	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00252.0
Category: E. Main Replacement
Category-Sub: 1. Main Replacement
Workpaper Group: 002520 - Main Replacement
Unit Measure: Feet - main replacements

Year	Labor	NLbr	NSE	Total	FTE	Units
Explanation:	To transfer SB1371 abandonment cost recorded in the main replacement workpaper to the main & service abandonment workpaper, as these costs are specifically associated with abandonment activities.					
2025	-1,142	-1,865	0	-3,007	-8.8	0
Explanation:	To transfer SB1371 service replacement cost recorded in the main replacement workpaper to the service replacement workpaper, as these costs are specifically associated with service replacement activities.					
2025	0	0	0	0	0.0	43,187
Explanation:	To enter 2025 unit count.					
2025 Total	-1,352	-2,340	0	-3,692	-10.5	43,187

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for Workpaper Group 002520

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00252.0
Category: E. Main Replacement
Category-Sub: 1. Main Replacement
Workpaper Group: 002520 - Main Replacement
Workpaper Detail: 002520.001 - Main Replacement
Unit Measure: Feet - main replacements

In-Service Date: Not Applicable

Description:

This work category includes expenditures to replace main. Some of the major drivers for these replacement projects include deteriorating pipe conditions, risk to the public, and increased maintenance costs.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	6,361	6,430	8,837	8,838	8,837	8,837
Non-Labor	23,376	23,700	30,222	30,222	30,222	30,222
NSE	0	0	0	0	0	0
Total	**29,737**	**30,130**	**39,059**	**39,060**	**39,059**	**39,059**
FTE	62.8	62.8	82.9	82.9	82.9	82.9
Units	43,598	43,619	44,044	44,044	44,044	44,044

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: F. Service Replacement
Workpaper: 002560

Summary for Category: F. Service Replacement

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	11,561	10,711	10,727	11,861	11,862	11,862	11,861
Non-Labor	35,396	53,668	53,884	57,617	57,617	57,617	57,617
NSE	0	0	0	0	0	0	0
Total	**46,957**	**64,379**	**64,611**	**69,478**	**69,479**	**69,479**	**69,478**
FTE	90.6	87.1	88.1	97.1	97.1	97.1	97.1

Workpapers belonging to this Category:

002560 Service Replacement

Labor	11,561	10,711	10,727	11,861	11,862	11,862	11,861
Non-Labor	35,396	53,668	53,884	57,617	57,617	57,617	57,617
NSE	0	0	0	0	0	0	0
Total	**46,957**	**64,379**	**64,611**	**69,478**	**69,479**	**69,479**	**69,478**
FTE	90.6	87.1	88.1	97.1	97.1	97.1	97.1
Unit Measure: Replacements							
Units	3,930	4,394	4,408	4,689	4,689	4,689	4,689

Note: Totals may include rounding differences.

Beginning of Workpaper Group
002560 - Service Replacement

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00256.0
Category: F. Service Replacement
Category-Sub: 1. Service Replacement
Workpaper Group: 002560 - Service Replacement
Unit Measure: Replacements

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	5-YR Average	7,244	8,166	11,252	12,806	11,561	10,711	10,727	11,861	11,862	11,862	11,861
Non-Labor	5-YR Average	69,548	60,513	59,853	39,950	35,396	53,668	53,884	57,617	57,617	57,617	57,617
NSE	5-YR Average	0	0	0	0	0	0	0	0	0	0	0
Total		**76,791**	**68,679**	**71,105**	**52,756**	**46,956**	**64,379**	**64,611**	**69,478**	**69,479**	**69,479**	**69,478**
FTE	5-YR Average	42.9	56.2	88.7	102.1	90.6	87.1	88.1	97.1	97.1	97.1	97.1
Units	5-YR Average	4,452	4,249	4,227	3,746	3,930	4,394	4,408	4,689	4,689	4,689	4,689

Business Purpose:

Service replacement represented in this category includes expenditures specific to the replacement of isolated distribution service pipelines to maintain system reliability and to safely deliver gas to the customer, thus mitigating the risks associated with loss of service. Services are replaced by two construction methods, "insertion" and "direct bury". With the insertion method, a new plastic replacement service pipe is inserted into the to-be abandoned steel service pipe such that the steel service becomes casing for the plastic pipe. The direct bury technique specifies to the construction crews that the installation of new pipe does not need casing, and any installation method can be utilized such as boring or open trench.

Physical Description:

SoCalGas has approximately 51,284 miles of service pipe. These distribution service lines are used to transport gas from a common source of supply to an individual residence, or to two adjacent or adjoining residences, or a small commercial customer. It is also common to service multi-residential buildings and multi-commercial customers through a meter header or a manifold. A service line ends at the end of the customer meter or at the connection to a customer's piping, whichever is further downstream.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00256.0
Category:	F. Service Replacement
Category-Sub:	1. Service Replacement
Workpaper Group:	002560 - Service Replacement
Unit Measure:	Replacements

Project Justification:

Service Replacement investments are necessary to address leakage, corrosion, aging infrastructure, and higher risk legacy materials that can compromise public safety and reliable service delivery. Replacing entire service lines, particularly steel services without cathodic protection or very old installations constructed to outdated standards, is often the most prudent and cost effective means of mitigating recurring leaks and underlying integrity risk compared to repeated repairs and ongoing corrosion control. These investments support compliance with CPUC General Order 112 F and federal gas pipeline safety and corrosion control requirements under 49 CFR Part 192, including Subparts H and I. Service Replacement also serves as a RAMP identified mitigation to reduce abnormal operating conditions , protect customers and employees, and sustain long term system reliability and infrastructure integrity at a reasonable cost. These replacements are critical to sustaining operational reliability and public safety, particularly because service laterals extend into private property where failures can pose heightened safety and access challenges.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00256.0
Category:	F. Service Replacement
Category-Sub:	1. Service Replacement
Workpaper Group:	002560 - Service Replacement
Unit Measure:	Replacements

Forecast Methodology:

Labor - 5-YR Average

SoCalGas forecasts Service Replacement labor using a five-year historical average (2021–2025). This approach captures labor demand under varying operating conditions, including leak activity, material risk, permitting and customer access constraints, emergency work, and resource availability. The forecast includes SB 1371 compliance costs consistent with CPUC Decision D.17-06-015. Based on this methodology, SoCalGas replaced an average of 5,552 service lines annually during the historical period.

Non-Labor - 5-YR Average

SoCalGas forecasts non-labor Service Replacement costs using a five-year historical average (2021–2025). This approach reflects fluctuations in material, contractor, permitting, restoration, and equipment costs driven by variability in leak conditions, material risk, permitting requirements, emergency work, customer access constraints, and field conditions. The forecast includes SB 1371 compliance costs consistent with CPUC Decision D.17-06-015 and represents expected non-labor expenditures necessary to support ongoing service replacement activity.

NSE - 5-YR Average

NSE is not applicable to this workpaper.

Units - 5-YR Average

Number of replacement orders.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00256.0
Category:	F. Service Replacement
Category-Sub:	1. Service Replacement
Workpaper Group	002560 - Service Replacement
Unit Measure:	Replacements

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	10,206	10,206	10,206	10,206	10,206	10,206	505	521	1,655	1,656	1,656	1,655	10,711	10,727	11,861	11,862	11,862	11,861
NLbr	53,052	53,052	53,052	53,052	53,052	53,052	616	832	4,565	4,565	4,565	4,565	53,668	53,884	57,617	57,617	57,617	57,617
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**63,258**	**63,258**	**63,258**	**63,258**	**63,258**	**63,258**	**1,121**	**1,353**	**6,220**	**6,221**	**6,221**	**6,220**	**64,379**	**64,611**	**69,478**	**69,479**	**69,479**	**69,478**
FTE	76.1	76.1	76.1	76.1	76.1	76.1	11.0	12.0	21.0	21.0	21.0	21.0	87.1	88.1	97.1	97.1	97.1	97.1
Units	4,120	4,120	4,120	4,120	4,120	4,120	274	288	569	569	569	569	4,394	4,408	4,689	4,689	4,689	4,689

Forecast Adjustment Details:

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2026	184	616	0	800	11.0	274

Explanation: To include the incremental funding for non-hazardous leak repair.

2026	321	0	0	321	0.0	0

Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.

2026 Total	**505**	**616**	**0**	**1,121**	**11.0**	**274**
2027	248	832	0	1,080	12.0	288

Explanation: To include the incremental funding for non-hazardous leak repair.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00256.0
Category:	F. Service Replacement
Category-Sub:	1. Service Replacement
Workpaper Group	002560 - Service Replacement
Unit Measure:	Replacements

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2027	273	0	0	273	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	**521**	**832**	**0**	**1,353**	**12.0**	**288**
2028	1,364	4,565	0	5,929	21.0	569
Explanation:	To include the incremental funding for non-hazardous leak repair.					
2028	291	0	0	291	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	**1,655**	**4,565**	**0**	**6,220**	**21.0**	**569**
2029	1,364	4,565	0	5,929	21.0	569
Explanation:	To include the incremental funding for non-hazardous leak repair.					
2029	292	0	0	292	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	**1,656**	**4,565**	**0**	**6,221**	**21.0**	**569**
2030	1,364	4,565	0	5,929	21.0	569
Explanation:	To include the incremental funding for non-hazardous leak repair.					
2030	292	0	0	292	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00256.0
Category:	F. Service Replacement
Category-Sub:	1. Service Replacement
Workpaper Group	002560 - Service Replacement
Unit Measure:	Replacements

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2030 Total	**1,656**	**4,565**	**0**	**6,221**	**21.0**	**569**
2031	1,364	4,565	0	5,929	21.0	569
Explanation:	To include the incremental funding for non-hazardous leak repair.					
2031	291	0	0	291	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	**1,655**	**4,565**	**0**	**6,220**	**21.0**	**569**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00256.0
Category: F. Service Replacement
Category-Sub: 1. Service Replacement
Workpaper Group: 002560 - Service Replacement
Unit Measure: Replacements

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	3,202	4,567	7,227	8,983	8,682
Non-Labor	45,918	45,852	52,734	35,839	33,530
NSE	0	0	0	0	0
Total	**49,120**	**50,420**	**59,960**	**44,821**	**42,213**
FTE	26.1	38.0	59.4	74.5	67.3
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	1,132	1,151	1,966	1,588	1,142
Non-Labor	3,037	3,672	3,929	2,430	1,865
NSE	0	0	0	0	0
Total	**4,169**	**4,822**	**5,895**	**4,017**	**3,007**
FTE	10.0	9.6	16.4	12.4	8.8
Units	4,452	4,249	4,227	3,746	3,930
Recorded-Adjusted (Nominal $)					
Labor	4,334	5,718	9,192	10,570	9,825
Non-Labor	48,955	49,524	56,663	38,268	35,396
NSE	0	0	0	0	0
Total	**53,288**	**55,242**	**65,855**	**48,839**	**45,220**
FTE	36.1	47.6	75.8	86.9	76.1
Units	4,452	4,249	4,227	3,746	3,930
Vacation & Sick (Nominal $)					
Labor	765	965	1,460	1,697	1,736

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00256.0
Category:	F. Service Replacement
Category-Sub:	1. Service Replacement
Workpaper Group:	002560 - Service Replacement
Unit Measure:	Replacements

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**765**	**965**	**1,460**	**1,697**	**1,736**
FTE	6.8	8.6	12.9	15.2	14.5
Units	0	0	0	0	0
Escalation to 2025$					
Labor	2,145	1,483	600	539	0
Non-Labor	20,593	10,989	3,190	1,682	0
NSE	0	0	0	0	0
Total	**22,738**	**12,472**	**3,790**	**2,221**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	7,244	8,166	11,252	12,806	11,561
Non-Labor	69,548	60,513	59,853	39,950	35,396
NSE	0	0	0	0	0
Total	**76,791**	**68,679**	**71,105**	**52,756**	**46,956**
FTE	42.9	56.2	88.7	102.1	90.6
Units	4,452	4,249	4,227	3,746	3,930

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00256.0
Category: F. Service Replacement
Category-Sub: 1. Service Replacement
Workpaper Group: 002560 - Service Replacement
Unit Measure: Replacements

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	1,132	1,151	1,966	1,588	1,142
Non-Labor	3,037	3,672	3,929	2,430	1,865
NSE	0	0	0	0	0
Total	**4,169**	**4,822**	**5,895**	**4,017**	**3,007**
FTE	10.0	9.6	16.4	12.4	8.8
Units	4,452	4,249	4,227	3,746	3,930

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	1,132	3,037	0	4,169	10.0	0
Explanation:	To transfer SB1371 service replacement cost recorded in the main replacement workpaper to the service replacement workpaper, as these costs are specifically associated with service replacement activities.					
2021	0	0	0	0	0.0	4,452
Explanation:	To enter 2021 unit count.					
2021 Total	1,132	3,037	0	4,169	10.0	4,452

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00256.0
Category: F. Service Replacement
Category-Sub: 1. Service Replacement
Workpaper Group: 002560 - Service Replacement
Unit Measure: Replacements

Year	Labor	NLbr	NSE	Total	FTE	Units
2022	1,151	3,672	0	4,822	9.6	0
Explanation:	To transfer SB1371 service replacement cost recorded in the main replacement workpaper to the service replacement workpaper, as these costs are specifically associated with service replacement activities.					
2022	0	0	0	0	0.0	4,249
Explanation:	To enter 2022 unit count.					
2022 Total	1,151	3,672	0	4,822	9.6	4,249
2023	1,966	3,929	0	5,895	16.4	0
Explanation:	To transfer SB1371 service replacement cost recorded in the main replacement workpaper to the service replacement workpaper, as these costs are specifically associated with service replacement activities.					
2023	0	0	0	0	0.0	4,227
Explanation:	To enter 2023 unit count.					
2023 Total	1,966	3,929	0	5,895	16.4	4,227
2024	1,588	2,430	0	4,017	12.4	0
Explanation:	To transfer SB1371 service replacement cost recorded in the main replacement workpaper to the service replacement workpaper, as these costs are specifically associated with service replacement activities.					
2024	0	0	0	0	0.0	3,746

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00256.0
Category: F. Service Replacement
Category-Sub: 1. Service Replacement
Workpaper Group: 002560 - Service Replacement
Unit Measure: Replacements

Year	Labor	NLbr	NSE	Total	FTE	Units
Explanation:	To enter 2024 unit count.					
2024 Total	1,588	2,430	0	4,017	12.4	3,746
2025	1,142	1,865	0	3,007	8.8	0
Explanation:	To transfer SB1371 service replacement cost recorded in the main replacement workpaper to the service replacement workpaper, as these costs are specifically associated with service replacement activities.					
2025	0	0	0	0	0.0	3,930
Explanation:	To enter 2025 unit count.					
2025 Total	1,142	1,865	0	3,007	8.8	3,930

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for
Workpaper Group 002560

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00256.0
Category: F. Service Replacement
Category-Sub: 1. Service Replacement
Workpaper Group: 002560 - Service Replacement
Workpaper Detail: 002560.001 - Service Replacement - Collectible
Unit Measure: Replacements

In-Service Date: Not Applicable

Description:

Expenditures specific to the replacement of isolated distribution service pipelines to maintain system reliability, and secure customer safety by addressing aging infrastructure.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	559	560	619	619	619	619
Non-Labor	2,801	2,812	3,007	3,007	3,007	3,007
NSE	0	0	0	0	0	0
Total	**3,360**	**3,372**	**3,626**	**3,626**	**3,626**	**3,626**
FTE	4.5	4.6	5.1	5.1	5.1	5.1
Units	220	220	234	234	234	234

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00256.0
Category: F. Service Replacement
Category-Sub: 1. Service Replacement
Workpaper Group: 002560 - Service Replacement
Workpaper Detail: 002560.002 - Service Replacement - Non Collectible
Unit Measure: Replacements

In-Service Date: Not Applicable

Description:

Expenditures to replace service. Some of the major drivers for these replacement projects include deteriorating pipe conditions, risk to the public, and increased maintenance costs.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	10,152	10,167	11,242	11,243	11,243	11,242
Non-Labor	50,867	51,072	54,610	54,610	54,610	54,610
NSE	0	0	0	0	0	0
Total	**61,019**	**61,239**	**65,852**	**65,853**	**65,853**	**65,852**
FTE	82.6	83.5	92.0	92.0	92.0	92.0
Units	4,174	4,188	4,455	4,455	4,455	4,455

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group 002560

SCG-04-CWP-SUP-009
Southern California Gas Company -- Gas Distribution -- Witness Jennifer Walker
Supplemental Workpaper Calculations for Collectible Cost Related to Service Replacements

Assumptions:

* Direct Cash Credits were excluded from historical data, but are shown here to calculate the collectible portion of capital.

** The forecasted ratio of cash to total direct cost is the five-year (2021-2025) average ratio. This ratio is applied to the forecasted amount to calculate the collectible and non-collectible portions.

Amounts are shown in thousands of 2025 dollars and include vacation and sick.

		Adjusted Recorded History					2021-2025 Average	Forecast (5 Year Average)					
		2021	2022	2023	2024	2025		2026	2027	2028	2029	2030	2031
Total Capital													
[A]	Labor	$ 7,181	$ 8,096	$ 11,154	$ 12,695	$ 11,561	$ 10,137	$ 10,137	$ 10,137	$ 10,137	$ 10,137	$ 10,137	$ 10,137
[B]	Non- Labor	$ 68,950	$ 59,992	$ 59,333	$ 39,603	$ 35,396	$ 52,655	$ 52,655	$ 52,655	$ 52,655	$ 52,655	$ 52,655	$ 52,655
[C]	**Total**	**$ 76,131**	**$ 68,088**	**$ 70,487**	**$ 52,298**	**$ 46,957**	**$ 62,792**	**$ 62,792**	**$ 62,792**	**$ 62,792**	**$ 62,792**	**$ 62,792**	**$ 62,792**
[D]	FTEs	42.9	56.2	88.7	102.1	90.6	76.1	76.1	76.1	76.1	76.1	76.1	76.1
Collectible Ratio Calculations													
[E]	Historical Direct Cash Credits*	($ 2,745)	($ 3,674)	($ 2,292)	($ 3,730)	($ 3,151)							
[F] (-[E]/[C])	Ratio Cash to Total Direct Cost**	4%	5%	3%	7%	7%	5%	5%	5%	5%	5%	5%	5%
Collectible Portion of Forecast													
[G] ([A]x[F])	Labor							$ 529	$ 529	$ 529	$ 529	$ 529	$ 529
[H] ([B]x[F])	Non- Labor							$ 2,748	$ 2,748	$ 2,748	$ 2,748	$ 2,748	$ 2,748
([G]+[H])	**Total**							**$ 3,277**	**$ 3,277**	**$ 3,277**	**$ 3,277**	**$ 3,277**	**$ 3,277**
[I] ([D]x[F])	FTEs							4.0	4.0	4.0	4.0	4.0	4.0
Non-Collectible Portion of Forecast													
[J] ([A]-[G])	Labor							$ 9,608	$ 9,608	$ 9,608	$ 9,608	$ 9,608	$ 9,608
[K] ([B]-[H])	Non- Labor							$ 49,907	$ 49,907	$ 49,907	$ 49,907	$ 49,907	$ 49,907
([J]+[K])	**Total**							**$ 59,515**	**$ 59,515**	**$ 59,515**	**$ 59,515**	**$ 59,515**	**$ 59,515**
[L] ([D]-[I])	FTEs							72.1	72.1	72.1	72.1	72.1	72.1

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: G. Main & Service Abandonments
Workpaper: 002540

Summary for Category: G. Main & Service Abandonments

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	2,968	3,399	3,383	3,380	3,380	3,380	3,380
Non-Labor	7,408	10,875	10,875	10,875	10,875	10,875	10,875
NSE	0	0	0	0	0	0	0
Total	**10,376**	**14,274**	**14,258**	**14,255**	**14,255**	**14,255**	**14,255**
FTE	25.8	26.4	26.4	26.4	26.4	26.4	26.4

Workpapers belonging to this Category:

002540 Main & Service Abandonments

Labor	2,968	3,399	3,383	3,380	3,380	3,380	3,380
Non-Labor	7,408	10,875	10,875	10,875	10,875	10,875	10,875
NSE	0	0	0	0	0	0	0
Total	**10,376**	**14,274**	**14,258**	**14,255**	**14,255**	**14,255**	**14,255**
FTE	25.8	26.4	26.4	26.4	26.4	26.4	26.4
Unit Measure: Orders							
Units	10,827	4,723	4,723	4,723	4,723	4,723	4,723

Note: Totals may include rounding differences.

Beginning of Workpaper Group
002540 - Main & Service Abandonments

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00254.0
Category: G. Main & Service Abandonments
Category-Sub: 1. Main & Service Abandonments
Workpaper Group: 002540 - Main & Service Abandonments
Unit Measure: Orders

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	5-YR Average	3,034	3,617	3,261	3,605	2,968	3,399	3,383	3,380	3,380	3,380	3,380
Non-Labor	5-YR Average	14,237	13,902	10,439	8,386	7,408	10,875	10,875	10,875	10,875	10,875	10,875
NSE	5-YR Average	0	0	0	0	0	0	0	0	0	0	0
Total		**17,271**	**17,520**	**13,700**	**11,992**	**10,376**	**14,274**	**14,258**	**14,255**	**14,255**	**14,255**	**14,255**
FTE	5-YR Average	20.1	26.8	28.3	30.9	25.8	26.4	26.4	26.4	26.4	26.4	26.4
Units	5-YR Average	3,565	3,637	2,860	2,726	10,827	4,723	4,723	4,723	4,723	4,723	4,723

Business Purpose:

This work category includes expenditures associated with the abandonment of distribution pipeline mains and services without the installation of new pipeline to replace the old.

Physical Description:

Abandonment of mains and services can only occur when abandonment of the pipeline is deemed to not cause a negative effect on the distribution system; otherwise, a replacement plan will be pursued. Mains are retired from service by stopping the flow of gas into the section of pipe to be abandoned. This is typically accomplished with pressure control fittings installed on both extremes of the section of pipe in order to isolate from gas flow. Abandonment of service lines is accomplished by cutting and capping at the service-to-main connection.

Project Justification:

The activities contained in main and service abandonments are necessary to eliminate the risk that may result from a hazardous condition due to the

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00254.0
Category:	G. Main & Service Abandonments
Category-Sub:	1. Main & Service Abandonments
Workpaper Group:	002540 - Main & Service Abandonments
Unit Measure:	Orders

potential for third party damage, and to eliminate unnecessary continued maintenance activities. The main abandonments are typically driven by city and state requests involving the vacating and demolition of public property at which point there is no opportunity for replacement. Service abandonments are driven by customers requesting cancellation of gas service due to building demolitions, or to terminate a temporary service.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00254.0
Category:	G. Main & Service Abandonments
Category-Sub:	1. Main & Service Abandonments
Workpaper Group:	002540 - Main & Service Abandonments
Unit Measure:	Orders

Forecast Methodology:

Labor - 5-YR Average

The level of spending in this routine abandonment category is highly dependent on the demand for demolition and grading on private and public property. This work is often driven by economic conditions. Furthermore, the timing of individual projects is based on a number of factors including the need for review of operating conditions, detailed planning requirements, acquisition of required permits, and coordination and scheduling of resources. Due to the unscheduled and unpredictable nature of this work, SoCalGas chose the five-year (2021 through 2025) average to forecast the labor expenditures for this work category.

Non-Labor - 5-YR Average

The level of spending in this routine abandonment category is highly dependent on the demand for demolition and grading on private and public property. This work is often driven by economic condition. Furthermore, the timing of individual projects is based on a number of factors including the need for review of operating conditions, detailed planning requirements, acquisition of required permits, and coordination and scheduling of resources. Due to the unscheduled and unpredictable nature of this work, SoCalGas chose the five-year (2021 through 2025) average to forecast the non-labor expenditures for this work category.

NSE - 5-YR Average

NSE is not applicable to this workpaper.

Units - 5-YR Average

Number of field completed projects - main & service abandonment orders.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00254.0
Category:	G. Main & Service Abandonments
Category-Sub:	1. Main & Service Abandonments
Workpaper Group	002540 - Main & Service Abandonments
Unit Measure:	Orders

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	3,297	3,297	3,297	3,297	3,297	3,297	102	86	83	83	83	83	3,399	3,383	3,380	3,380	3,380	3,380
NLbr	10,875	10,875	10,875	10,875	10,875	10,875	0	0	0	0	0	0	10,875	10,875	10,875	10,875	10,875	10,875
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**14,172**	**14,172**	**14,172**	**14,172**	**14,172**	**14,172**	**102**	**86**	**83**	**83**	**83**	**83**	**14,274**	**14,258**	**14,255**	**14,255**	**14,255**	**14,255**
FTE	26.4	26.4	26.4	26.4	26.4	26.4	0.0	0.0	0.0	0.0	0.0	0.0	26.4	26.4	26.4	26.4	26.4	26.4
Units	4,723	4,723	4,723	4,723	4,723	4,723	0	0	0	0	0	0	4,723	4,723	4,723	4,723	4,723	4,723

Forecast Adjustment Details:

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2026	102	0	0	102	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	**102**	**0**	**0**	**102**	**0.0**	**0**
2027	86	0	0	86	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	**86**	**0**	**0**	**86**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00254.0
Category: G. Main & Service Abandonments
Category-Sub: 1. Main & Service Abandonments
Workpaper Group 002540 - Main & Service Abandonments
Unit Measure: Orders

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2028	83	0	0	83	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	**83**	**0**	**0**	**83**	**0.0**	**0**
2029	83	0	0	83	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	**83**	**0**	**0**	**83**	**0.0**	**0**
2030	83	0	0	83	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	**83**	**0**	**0**	**83**	**0.0**	**0**
2031	83	0	0	83	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	**83**	**0**	**0**	**83**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00254.0
Category: G. Main & Service Abandonments
Category-Sub: 1. Main & Service Abandonments
Workpaper Group: 002540 - Main & Service Abandonments
Unit Measure: Orders

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	1,750	2,408	2,474	2,843	5,629
Non-Labor	9,839	11,148	9,601	7,813	55,089
NSE	0	0	0	0	0
Total	**11,589**	**13,556**	**12,076**	**10,656**	**60,719**
FTE	16.3	21.7	22.5	25.2	41.1
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	65	124	190	133	-3,107
Non-Labor	182	230	282	220	-47,682
NSE	0	0	0	0	0
Total	**247**	**354**	**472**	**353**	**-50,788**
FTE	0.6	1.0	1.7	1.1	-19.4
Units	3,565	3,637	2,860	2,726	10,827
Recorded-Adjusted (Nominal $)					
Labor	1,815	2,533	2,664	2,976	2,523
Non-Labor	10,022	11,378	9,883	8,033	7,408
NSE	0	0	0	0	0
Total	**11,837**	**13,910**	**12,547**	**11,009**	**9,930**
FTE	16.9	22.7	24.2	26.3	21.7
Units	3,565	3,637	2,860	2,726	10,827
Vacation & Sick (Nominal $)					
Labor	320	428	423	478	446

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00254.0
Category: G. Main & Service Abandonments
Category-Sub: 1. Main & Service Abandonments
Workpaper Group: 002540 - Main & Service Abandonments
Unit Measure: Orders

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**320**	**428**	**423**	**478**	**446**
FTE	3.2	4.1	4.1	4.6	4.1
Units	0	0	0	0	0
Escalation to 2025$					
Labor	898	657	174	152	0
Non-Labor	4,216	2,525	556	353	0
NSE	0	0	0	0	0
Total	**5,114**	**3,182**	**730**	**505**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	3,034	3,617	3,261	3,605	2,968
Non-Labor	14,237	13,902	10,439	8,386	7,408
NSE	0	0	0	0	0
Total	**17,271**	**17,520**	**13,700**	**11,992**	**10,376**
FTE	20.1	26.8	28.3	30.9	25.8
Units	3,565	3,637	2,860	2,726	10,827

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00254.0
Category: G. Main & Service Abandonments
Category-Sub: 1. Main & Service Abandonments
Workpaper Group: 002540 - Main & Service Abandonments
Unit Measure: Orders

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	65	124	190	133	-3,107
Non-Labor	182	230	282	220	-47,682
NSE	0	0	0	0	0
Total	**247**	**354**	**472**	**353**	**-50,788**
FTE	0.6	1.0	1.7	1.1	-19.4
Units	3,565	3,637	2,860	2,726	10,827

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	65	182	0	247	0.6	0
Explanation:	To transfer SB1371 abandonment cost recorded in the main replacement workpaper to the main & service abandonment workpaper, as these costs are specifically associated with abandonment activities.					
2021	0	0	0	0	0.0	3,565
Explanation:	To enter 2021 unit count.					
2021 Total	65	182	0	247	0.6	3,565

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00254.0
Category: G. Main & Service Abandonments
Category-Sub: 1. Main & Service Abandonments
Workpaper Group: 002540 - Main & Service Abandonments
Unit Measure: Orders

Year	Labor	NLbr	NSE	Total	FTE	Units
2022	124	230	0	354	1.0	0
Explanation:	To transfer SB1371 abandonment cost recorded in the main replacement workpaper to the main & service abandonment workpaper, as these costs are specifically associated with abandonment activities.					
2022	0	0	0	0	0.0	3,637
Explanation:	To enter 2022 unit count.					
2022 Total	124	230	0	354	1.0	3,637
2023	190	282	0	472	1.7	0
Explanation:	To transfer SB1371 abandonment cost recorded in the main replacement workpaper to the main & service abandonment workpaper, as these costs are specifically associated with abandonment activities.					
2023	0	0	0	0	0.0	2,860
Explanation:	To enter 2023 unit count.					
2023 Total	190	282	0	472	1.7	2,860
2024	155	225	0	380	1.2	0
Explanation:	To transfer SB1371 abandonment cost recorded in the main replacement workpaper to the main & service abandonment workpaper, as these costs are specifically associated with abandonment activities.					
2024	0	0	0	0	0.0	2,726

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00254.0
Category: G. Main & Service Abandonments
Category-Sub: 1. Main & Service Abandonments
Workpaper Group: 002540 - Main & Service Abandonments
Unit Measure: Orders

Year	Labor	NLbr	NSE	Total	FTE	Units
Explanation:	To enter 2024 unit count.					
2024	-22	-5	0	-27	-0.1	0
Explanation:	Removal of CEMA-related costs from the historical as these costs are not sought as part of the GRC.					
2024 Total	133	220	0	353	1.1	2,726
2025	210	475	0	684	1.7	0
Explanation:	To transfer SB1371 abandonment cost recorded in the main replacement workpaper to the main & service abandonment workpaper, as these costs are specifically associated with abandonment activities.					
2025	-3,316	-48,174	0	-51,490	-21.2	0
Explanation:	Removal of CEMA-related costs from the historical as these costs are not sought as part of the GRC.					
2025	0	0	0	0	0.0	10,827
Explanation:	To enter 2025 unit count.					
2025	0.039	18	0	18	0.1	0
Explanation:	Transfer BC259 to Main & Service Abandonment workpaper as the associated work pertains to abandonment activities.					
2025 Total	-3,107	-47,682	0	-50,788	-19.4	10,827

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for
Workpaper Group 002540

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00254.0
Category: G. Main & Service Abandonments
Category-Sub: 1. Main & Service Abandonments
Workpaper Group: 002540 - Main & Service Abandonments
Workpaper Detail: 002540.001 - Main & Service Abandonments
Unit Measure: Orders

In-Service Date: Not Applicable

Description:

Expenditures associated with the abandonment of distribution pipeline mains and services.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	3,399	3,383	3,380	3,380	3,380	3,380
Non-Labor	10,875	10,875	10,875	10,875	10,875	10,875
NSE	0	0	0	0	0	0
Total	**14,274**	**14,258**	**14,255**	**14,255**	**14,255**	**14,255**
FTE	26.4	26.4	26.4	26.4	26.4	26.4
Units	4,723	4,723	4,723	4,723	4,723	4,723

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: H. Pipeline Relocation
Workpaper: 002610

Summary for Category: H. Pipeline Relocation

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	3,243	2,595	2,583	2,580	2,581	2,580	2,580
Non-Labor	19,005	27,679	27,679	27,679	27,679	27,679	27,679
NSE	0	0	0	0	0	0	0
Total	**22,248**	**30,274**	**30,262**	**30,259**	**30,260**	**30,259**	**30,259**
FTE	28.5	21.1	21.1	21.1	21.1	21.1	21.1

Workpapers belonging to this Category:

002610 Pipeline Relocation

Labor	3,243	2,595	2,583	2,580	2,581	2,580	2,580
Non-Labor	19,005	27,679	27,679	27,679	27,679	27,679	27,679
NSE	0	0	0	0	0	0	0
Total	**22,248**	**30,274**	**30,262**	**30,259**	**30,260**	**30,259**	**30,259**
FTE	28.5	21.1	21.1	21.1	21.1	21.1	21.1
Unit Measure: Feet							
Units *(000)	*47	*68	*68	*68	*68	*68	*68

Note: Totals may include rounding differences.

Beginning of Workpaper Group
002610 - Pipeline Relocation

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00261.0
Category: H. Pipeline Relocation
Category-Sub: 1. Pipeline Relocation
Workpaper Group: 002610 - Pipeline Relocation
Unit Measure: Feet

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	5-YR Average	2,422	1,589	2,079	3,253	3,243	2,595	2,583	2,580	2,581	2,580	2,580
Non-Labor	5-YR Average	36,680	23,876	23,889	34,947	19,005	27,679	27,679	27,679	27,679	27,679	27,679
NSE	5-YR Average	0	0	0	0	0	0	0	0	0	0	0
Total		**39,102**	**25,465**	**25,968**	**38,200**	**22,247**	**30,274**	**30,262**	**30,259**	**30,260**	**30,259**	**30,259**
FTE	5-YR Average	16.5	12.9	18.6	29.0	28.5	21.1	21.1	21.1	21.1	21.1	21.1
Units *(000)	5-YR Average	*60	*40	*157	*36	*47	*68	*68	*68	*68	*68	*68

Business Purpose:

Freeway and franchise pipeline relocation work at SoCalGas is initiated by external agencies - including the California Department of Transportation (CalTrans), cities, counties, and the state - when planned construction or reconstruction projects conflict with the location of existing SoCalGas pipelines. These agencies submit formal requests for SoCalGas to relocate or modify its facilities to accommodate public infrastructure projects such as freeways, streets, and other public works.

The associated expenditures cover the relocation or alteration of SoCalGas infrastructure in accordance with the terms outlined in agency agreements, including the CalTrans Master Agreement and various franchise agreements with city , county, and state entities.

Physical Description:

SoCalGas performs pipeline relocation projects in response to requests from external agencies- including CalTrans, cities, counties, and the state-to ensure adequate clearance for construction improvements or expansions of public infrastructure. These projects involve relocating or modifying gas facilities that interfere with planned freeway or public works construction.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00261.0
Category: H. Pipeline Relocation
Category-Sub: 1. Pipeline Relocation
Workpaper Group: 002610 - Pipeline Relocation
Unit Measure: Feet

Relocation work includes all sizes of distribution mains, associated service lines, meter set assemblies, and related gas infrastructure. Specific examples of freeway-related relocations include:
- Pipelines crossing over or under freeway bridge spans
- Gas facilities located within CalTrans' right-of-way that interfere with construction
- Gas facilities outside CalTrans' right-of-way that are deemed to impact freeway construction

Franchise-related relocations are typically driven by municipal projects such as:
- Street widening, resurfacing, or repairs
- Storm drain installations or upgrades
- Municipal water system improvements
- Sewer system work

These projects are executed under the terms of agency agreements, including SoCalGas' s CalTrans Master Agreement and franchise agreements with city, county, and state entities.

Project Justification:

The timing and volume of pipeline relocation projects-whether related to freeway or franchise work-are driven entirely by external agencies such as CalTrans, cities, counties, and the state. As a result, expenditures in these categories are dependent on the number, scope, and timing of agency requests, which are outside of SoCalGas's control.

Despite this uncertainty, when relocation projects are initiated, SoCalGas is responsible for completing its portion of the work promptly to avoid delays in the overall construction schedule of the requesting agency or municipality.

For franchise-related work, SoCalGas anticipates continued requests at a consistent rate, based on trends observed over the five-year period from 2021-2025. Several factors are expected to sustain the level of municipal activity including:
-Continued positive economic conditions

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00261.0
Category:	H. Pipeline Relocation
Category-Sub:	1. Pipeline Relocation
Workpaper Group:	002610 - Pipeline Relocation
Unit Measure:	Feet

- Availability of funding to municipalities
- Population growth and increasing urban density
- Aging public infrastructure requiring upgrades

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00261.0
Category:	H. Pipeline Relocation
Category-Sub:	1. Pipeline Relocation
Workpaper Group:	002610 - Pipeline Relocation
Unit Measure:	Feet

Forecast Methodology:

Labor - 5-YR Average

SoCalGas forecasts Pipeline Relocation costs using a five-year historical average. This approach best reflects future requirements by capturing normal cost fluctuations and the impact of special projects driven primarily by external funding from municipalities and transportation agencies, including Caltrans. Forecasting is inherently uncertain due to variable funding levels, multiple jurisdictions, and limited visibility into future projects. In addition, recent case law limits cost recovery for most franchise-related work; therefore, the forecast has been adjusted to reflect that the majority of future relocation work will be recorded as non-collectible. Overall, the five-year average provides a reasonable basis for estimating expected expenditure for this externally driven work category. The labor is a small portion of this workgroup.

Non-Labor - 5-YR Average

SoCalGas forecasts Pipeline Relocation costs using a five-year historical average. This approach best reflects future requirements by capturing normal cost fluctuations and the impact of special projects driven primarily by external funding from municipalities and transportation agencies, including Caltrans. Forecasting is inherently uncertain due to variable funding levels, multiple jurisdictions, and limited visibility into future projects. In addition, recent case law limits cost recovery for most franchise-related work; therefore, the forecast has been adjusted to reflect that the majority of future relocation work will be recorded as non-collectible. Overall, the five-year average provides a reasonable basis for estimating expected expenditure for this externally driven work category.

NSE - 5-YR Average

NSE is not applicable to this workpaper.

Units - 5-YR Average

Feet

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00261.0
Category:	H. Pipeline Relocation
Category-Sub:	1. Pipeline Relocation
Workpaper Group	002610 - Pipeline Relocation
Unit Measure:	Feet

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	2,517	2,517	2,517	2,517	2,517	2,517	78	66	63	64	63	63	2,595	2,583	2,580	2,581	2,580	2,580
NLbr	27,679	27,679	27,679	27,679	27,679	27,679	0	0	0	0	0	0	27,679	27,679	27,679	27,679	27,679	27,679
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**30,196**	**30,196**	**30,196**	**30,196**	**30,196**	**30,196**	**78**	**66**	**63**	**64**	**63**	**63**	**30,274**	**30,262**	**30,259**	**30,260**	**30,259**	**30,259**
FTE	21.1	21.1	21.1	21.1	21.1	21.1	0.0	0.0	0.0	0.0	0.0	0.0	21.1	21.1	21.1	21.1	21.1	21.1
Units	68,325	68,325	68,325	68,325	68,325	68,325	0	0	0	0	0	0	68,325	68,325	68,325	68,325	68,325	68,325

Forecast Adjustment Details:

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2026	78	0	0	78	0.0	0

Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.

2026 Total	**78**	**0**	**0**	**78**	**0.0**	**0**
2027	66	0	0	66	0.0	0

Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.

2027 Total	**66**	**0**	**0**	**66**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00261.0
Category: H. Pipeline Relocation
Category-Sub: 1. Pipeline Relocation
Workpaper Group 002610 - Pipeline Relocation
Unit Measure: Feet

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2028	63	0	0	63	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	**63**	**0**	**0**	**63**	**0.0**	**0**
2029	64	0	0	64	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	**64**	**0**	**0**	**64**	**0.0**	**0**
2030	63	0	0	63	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	**63**	**0**	**0**	**63**	**0.0**	**0**
2031	63	0	0	63	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	**63**	**0**	**0**	**63**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00261.0
Category: H. Pipeline Relocation
Category-Sub: 1. Pipeline Relocation
Workpaper Group: 002610 - Pipeline Relocation
Unit Measure: Feet

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	1,449	1,113	1,699	2,685	2,756
Non-Labor	25,819	19,540	22,616	33,476	19,005
NSE	0	0	0	0	0
Total	**27,268**	**20,653**	**24,314**	**36,161**	**21,761**
FTE	13.9	10.9	15.9	24.7	23.9
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units *(000)	*60	*40	*157	*36	*47
Recorded-Adjusted (Nominal $)					
Labor	1,449	1,113	1,699	2,685	2,756
Non-Labor	25,819	19,540	22,616	33,476	19,005
NSE	0	0	0	0	0
Total	**27,268**	**20,653**	**24,314**	**36,161**	**21,761**
FTE	13.9	10.9	15.9	24.7	23.9
Units *(000)	*60	*40	*157	*36	*47
Vacation & Sick (Nominal $)					
Labor	256	188	270	431	487

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00261.0
Category: H. Pipeline Relocation
Category-Sub: 1. Pipeline Relocation
Workpaper Group: 002610 - Pipeline Relocation
Unit Measure: Feet

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**256**	**188**	**270**	**431**	**487**
FTE	2.6	2.0	2.7	4.3	4.6
Units	0	0	0	0	0
Escalation to 2025$					
Labor	717	289	111	137	0
Non-Labor	10,861	4,336	1,273	1,471	0
NSE	0	0	0	0	0
Total	**11,578**	**4,624**	**1,384**	**1,608**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	2,422	1,589	2,079	3,253	3,243
Non-Labor	36,680	23,876	23,889	34,947	19,005
NSE	0	0	0	0	0
Total	**39,102**	**25,465**	**25,968**	**38,200**	**22,247**
FTE	16.5	12.9	18.6	29.0	28.5
Units *(000)	*60	*40	*157	*36	*47

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00261.0
Category: H. Pipeline Relocation
Category-Sub: 1. Pipeline Relocation
Workpaper Group: 002610 - Pipeline Relocation
Unit Measure: Feet

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units *(000)	*60	*40	*157	*36	*47

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	60,531
Explanation:	To enter 2021 unit count.					
2021 Total	0	0	0	0	0.0	60,531
2022	0	0	0	0	0.0	40,189
Explanation:	To enter 2022 unit count.					
2022 Total	0	0	0	0	0.0	40,189

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00261.0
Category: H. Pipeline Relocation
Category-Sub: 1. Pipeline Relocation
Workpaper Group: 002610 - Pipeline Relocation
Unit Measure: Feet

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0	0	0	0	0.0	157,555
Explanation:	To enter 2023 unit count.					
2023 Total	0	0	0	0	0.0	157,555
2024	0	0	0	0	0.0	36,138
Explanation:	To enter 2024 unit count.					
2024 Total	0	0	0	0	0.0	36,138
2025	0	0	0	0	0.0	47,213
Explanation:	To enter unit count.					
2025 Total	0	0	0	0	0.0	47,213

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for
Workpaper Group 002610

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00261.0
Category: H. Pipeline Relocation
Category-Sub: 1. Pipeline Relocation
Workpaper Group: 002610 - Pipeline Relocation
Workpaper Detail: 002610.001 - Pipeline Relocation - Collectible
Unit Measure: Feet

In-Service Date: Not Applicable

Description:

Pipeline relocation activities involve relocating and modifying SoCalGas facilities in response to requests from external agencies.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	26	26	26	26	26	26
Non-Labor	271	271	271	271	271	271
NSE	0	0	0	0	0	0
Total	**297**	**297**	**297**	**297**	**297**	**297**
FTE	0.2	0.2	0.2	0.2	0.2	0.2
Units	683	683	683	683	683	683

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00261.0
Category: H. Pipeline Relocation
Category-Sub: 1. Pipeline Relocation
Workpaper Group: 002610 - Pipeline Relocation
Workpaper Detail: 002610.002 - Pipeline Relocation Non-Collectible
Unit Measure: Feet

In-Service Date: Not Applicable

Description:

Pipeline relocation activities involve relocating and modifying SoCalGas facilities in response to requests from external agencies.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	2,569	2,557	2,554	2,555	2,554	2,554
Non-Labor	27,408	27,408	27,408	27,408	27,408	27,408
NSE	0	0	0	0	0	0
Total	**29,977**	**29,965**	**29,962**	**29,963**	**29,962**	**29,962**
FTE	20.9	20.9	20.9	20.9	20.9	20.9
Units	67,642	67,642	67,642	67,642	67,642	67,642

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group 002610

SCG-04-CWP-SUP-010
Southern California Gas Company -- Gas Distribution -- Witness Jennifer Walker
Supplemental Workpaper Calculations for Collectible Cost Related to Pipeline Relocation Workpaper

Assumptions:

* Direct Cash Credits were excluded from historical data, but are shown here to calculate the collectible portion of capital.
** The forecasted ratio of cash to total direct cost is the five-year (2021-2025) average ratio. This ratio is applied to the forecasted amount to calculate the collectible and non-collectible portions.
Amounts are shown in thousands of 2025 dollars and include vacation and sick.

		Recorded History					2021-2025 Average	Forecast 5 Year Average					
		2021	2022	2023	2024	2025		2026	2027	2028	2029	2030	2031
Total Capital													
[A]	Labor	$ 2,401	$ 1,575	$ 2,061	$ 3,225	$ 3,243	$ 2,501	$ 2,501	$ 2,501	$ 2,501	$ 2,501	$ 2,501	$ 2,501
[B]	Non- Labor	$ 36,365	$ 23,670	$ 23,681	$ 34,643	$ 19,005	$ 27,473	$ 27,473	$ 27,473	$ 27,473	$ 27,473	$ 27,473	$ 27,473
[C]	**Total**	**$ 38,766**	**$ 25,245**	**$ 25,742**	**$ 37,868**	**$ 22,248**	**$ 29,974**	**$ 29,974**	**$ 29,974**	**$ 29,974**	**$ 29,974**	**$ 29,974**	**$ 29,974**
[D]	FTEs	16.5	12.9	18.6	29.0	28.5	21.1	21.1	21.1	21.1	21.1	21.1	21.1
Collectible Ratio Calculations													
[E]	Historical Direct Cash Credits*	($ 294)	($ 228)	$ 0	$ 0	($ 787)							
[F] (-[E]/[C])	Ratio Cash to Total Direct Cost**	1%	1%	0%	0%	4%	**1%**	1%	1%	1%	1%	1%	1%
Collectible Portion of Forecast													
[G] ([A]x[F])	Labor							$ 26	$ 26	$ 26	$ 26	$ 26	$ 26
[H] ([B]x[F])	Non- Labor							$ 286	$ 286	$ 286	$ 286	$ 286	$ 286
([G]+[H])	**Total**							**$ 312**	**$ 312**	**$ 312**	**$ 312**	**$ 312**	**$ 312**
[I] ([D]x[F])	FTEs							0.2	0.2	0.2	0.2	0.2	0.2
Non-Collectible Portion of Forecast													
[J] ([A]-[G])	Labor							$ 2,475	$ 2,475	$ 2,475	$ 2,475	$ 2,475	$ 2,475
[K] ([B]-[H])	Non- Labor							$ 27,187	$ 27,187	$ 27,187	$ 27,187	$ 27,187	$ 27,187
([J]+[K])	**Total**							**$ 29,662**	**$ 29,662**	**$ 29,662**	**$ 29,662**	**$ 29,662**	**$ 29,662**
([D]-[I])	FTEs							20.9	20.9	20.9	20.9	20.9	20.9

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: I. Meter Protection
Workpaper: 002640

Summary for Category: I. Meter Protection

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	699	527	1,574	2,621	2,622	2,621	2,621
Non-Labor	1,808	2,489	7,466	18,441	18,441	18,441	18,441
NSE	0	0	0	0	0	0	0
Total	**2,507**	**3,016**	**9,040**	**21,062**	**21,063**	**21,062**	**21,062**
FTE	6.3	4.0	12.0	21.0	21.0	21.0	21.0

Workpapers belonging to this Category:

002640 Meter Protection

Labor	699	527	1,574	2,621	2,622	2,621	2,621
Non-Labor	1,808	2,489	7,466	18,441	18,441	18,441	18,441
NSE	0	0	0	0	0	0	0
Total	**2,507**	**3,016**	**9,040**	**21,062**	**21,063**	**21,062**	**21,062**
FTE	6.3	4.0	12.0	21.0	21.0	21.0	21.0
Unit Measure: Repairs - meter protection sites mitigated							
Units	2,984	2,500	7,500	14,312	14,312	14,312	14,312

Note: Totals may include rounding differences.

Beginning of Workpaper Group
002640 - Meter Protection

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00264.0
Category: I. Meter Protection
Category-Sub: 1. Meter Protection
Workpaper Group: 002640 - Meter Protection
Unit Measure: Repairs - meter protection sites mitigated

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	Zero-Based	1,798	1,895	1,606	1,857	699	527	1,574	2,621	2,622	2,621	2,621
Non-Labor	Zero-Based	8,212	9,780	9,176	9,260	1,808	2,489	7,466	18,441	18,441	18,441	18,441
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Total		**10,010**	**11,675**	**10,782**	**11,117**	**2,507**	**3,016**	**9,040**	**21,062**	**21,063**	**21,062**	**21,062**
FTE	Zero-Based	12.8	15.5	13.6	15.0	6.3	4.0	12.0	21.0	21.0	21.0	21.0
Units	Zero-Based	8,914	12,422	13,238	11,336	2,984	2,500	7,500	14,312	14,312	14,312	14,312

Business Purpose:

The Meter Protection program supports public safety, system reliability, and compliance with CPUC General Order 112 F and 49 CFR 192.353(a) and federal pipeline safety regulations by installing protective devices for meter set assemblies exposed to vehicular impacts and other external hazards. These installations address evolving site conditions, increased development density, and limited space at customer locations. The program also includes snow shelters for meters in higher elevation areas to mitigate risks from severe winter weather, improving system resilience and supporting safe operation during extreme conditions.

Physical Description:

The Meter Protection program includes the installation and replacement of engineered protective devices for meter set assemblies (MSAs) located at customer premises. These protections consist meter guards designed to shield MSAs from vehicle impacts and other external forces, based on site specific risk and usage conditions. The program also includes the installation of meter snow shelters in higher elevation areas, which are protective, enclosed structures installed over MSAs to prevent damage from snow accumulation and ice. These installations are typically performed at existing facilities to address evolving site conditions, increased traffic exposure, or extreme weather vulnerability.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00264.0
Category:	I. Meter Protection
Category-Sub:	1. Meter Protection
Workpaper Group:	002640 - Meter Protection
Unit Measure:	Repairs - meter protection sites mitigated

Project Justification:

The Meter Protection program is justified by the need to maintain public safety, ensure compliance with CPUC General Order 112 F and federal pipeline safety regulations 49 CFR § 192.353(a), and protect critical gas infrastructure from preventable external damage. Changing land use, increased development density, and constrained space at customer locations heighten the risk of vehicular impacts to exposed MSAs, requiring added protection after initial installation. In addition, severe winter weather events have demonstrated the vulnerability of above ground meter equipment to snow and ice damage. Installing meter guards and snow shelters mitigates these risks, reduces the likelihood of leaks or service interruptions, extends equipment life, and supports safe and reliable gas operations under both normal and extreme conditions.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00264.0
Category:	I. Meter Protection
Category-Sub:	1. Meter Protection
Workpaper Group:	002640 - Meter Protection
Unit Measure:	Repairs - meter protection sites mitigated

Forecast Methodology:

Labor - Zero-Based

Given the significant number of critical locations requiring meter guards identified through MSA inspections , SoCalGas forecasted the labor work in this category using a zero-based approach. This methodology ensures that the forecast reflects the work necessary to address these safety requirements. SoCalGas will continue to address the installation of the incremental meter guards. SoCalGas forecast installing meter guards at approximately 2,500 MSA locations in 2026 and 7,500 in 2027, with planned increase to approximately 12,500 in 2028 and beyond. Beginning in 2028, SoCalGas will also initiate the installation of snow shelters at select locations to further protect meter assemblies and maintain operational reliability and safety under severe weather conditions.

See Supplemental Workpaper SCG-04-CWP-SUP-011 for calculation details

Non-Labor - Zero-Based

Given the significant number of critical locations requiring meter guards identified through MSA inspections , SoCalGas forecasted the labor work in this category using a zero-based approach. This methodology ensures that the forecast reflects the work necessary to address these safety requirements. SoCalGas will continue to address the installation of the incremental meter guards. SoCalGas forecast installing meter guards at approximately 2,500 MSA locations in 2026 and 7,500 in 2027, with planned increase to approximately 12,500 in 2028 and beyond. Beginning in 2028, SoCalGas will also initiate the installation of snow shelters at select locations to further protect meter assemblies and maintain operational reliability and safety under severe weather conditions.

See Supplemental Workpaper SCG-04-CWP-SUP-011 for calculation details

NSE - Zero-Based

NSE is not applicable to this workpaper.

Units - Zero-Based

Number of repairs/site mitigated orders.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00264.0
Category:	I. Meter Protection
Category-Sub:	1. Meter Protection
Workpaper Group:	002640 - Meter Protection
Unit Measure:	Repairs - meter protection sites mitigated

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00264.0
Category:	I. Meter Protection
Category-Sub:	1. Meter Protection
Workpaper Group	002640 - Meter Protection
Unit Measure:	Repairs - meter protection sites mitigated

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	511	1,534	2,557	2,557	2,557	2,557	16	40	64	65	64	64	527	1,574	2,621	2,622	2,621	2,621
NLbr	2,489	7,466	18,441	18,441	18,441	18,441	0	0	0	0	0	0	2,489	7,466	18,441	18,441	18,441	18,441
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**3,000**	**9,000**	**20,998**	**20,998**	**20,998**	**20,998**	**16**	**40**	**64**	**65**	**64**	**64**	**3,016**	**9,040**	**21,062**	**21,063**	**21,062**	**21,062**
FTE	4.0	12.0	21.0	21.0	21.0	21.0	0.0	0.0	0.0	0.0	0.0	0.0	4.0	12.0	21.0	21.0	21.0	21.0
Units	2,500	7,500	14,312	14,312	14,312	14,312	0	0	0	0	0	0	2,500	7,500	14,312	14,312	14,312	14,312

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026	16	0	0	16	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	**16**	**0**	**0**	**16**	**0.0**	**0**
2027	40	0	0	40	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	**40**	**0**	**0**	**40**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00264.0
Category: I. Meter Protection
Category-Sub: 1. Meter Protection
Workpaper Group 002640 - Meter Protection
Unit Measure: Repairs - meter protection sites mitigated

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2028	64	0	0	64	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	**64**	**0**	**0**	**64**	**0.0**	**0**
2029	65	0	0	65	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	**65**	**0**	**0**	**65**	**0.0**	**0**
2030	64	0	0	64	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	**64**	**0**	**0**	**64**	**0.0**	**0**
2031	64	0	0	64	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	**64**	**0**	**0**	**64**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00264.0
Category: I. Meter Protection
Category-Sub: 1. Meter Protection
Workpaper Group: 002640 - Meter Protection
Unit Measure: Repairs - meter protection sites mitigated

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	1,076	1,327	1,312	1,533	594
Non-Labor	5,780	8,004	8,687	8,870	1,808
NSE	0	0	0	0	0
Total	**6,856**	**9,331**	**9,999**	**10,403**	**2,402**
FTE	10.8	13.1	11.6	12.8	5.3
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	8,914	12,422	13,238	11,336	2,984
Recorded-Adjusted (Nominal $)					
Labor	1,076	1,327	1,312	1,533	594
Non-Labor	5,780	8,004	8,687	8,870	1,808
NSE	0	0	0	0	0
Total	**6,856**	**9,331**	**9,999**	**10,403**	**2,402**
FTE	10.8	13.1	11.6	12.8	5.3
Units	8,914	12,422	13,238	11,336	2,984
Vacation & Sick (Nominal $)					
Labor	190	224	208	246	105

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00264.0
Category: I. Meter Protection
Category-Sub: 1. Meter Protection
Workpaper Group: 002640 - Meter Protection
Unit Measure: Repairs - meter protection sites mitigated

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**190**	**224**	**208**	**246**	**105**
FTE	2.0	2.4	2.0	2.2	1.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	532	344	86	78	0
Non-Labor	2,432	1,776	489	390	0
NSE	0	0	0	0	0
Total	**2,964**	**2,120**	**575**	**468**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	1,798	1,895	1,606	1,857	699
Non-Labor	8,212	9,780	9,176	9,260	1,808
NSE	0	0	0	0	0
Total	**10,010**	**11,675**	**10,782**	**11,117**	**2,507**
FTE	12.8	15.5	13.6	15.0	6.3
Units	8,914	12,422	13,238	11,336	2,984

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00264.0
Category: I. Meter Protection
Category-Sub: 1. Meter Protection
Workpaper Group: 002640 - Meter Protection
Unit Measure: Repairs - meter protection sites mitigated

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	8,914	12,422	13,238	11,336	2,984

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	8,914
Explanation:	To enter 2021 unit count.					
2021 Total	0	0	0	0	0.0	8,914
2022	0	0	0	0	0.0	12,422
Explanation:	To enter 2022 unit count.					
2022 Total	0	0	0	0	0.0	12,422

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00264.0
Category: I. Meter Protection
Category-Sub: 1. Meter Protection
Workpaper Group: 002640 - Meter Protection
Unit Measure: Repairs - meter protection sites mitigated

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0	0	0	0	0.0	13,238
Explanation:	To enter 2023 unit count.					
2023 Total	0	0	0	0	0.0	13,238
2024	0	0	0	0	0.0	11,336
Explanation:	To enter 2024 unit count.					
2024 Total	0	0	0	0	0.0	11,336
2025	0	0	0	0	0.0	2,984
Explanation:	To enter unit count.					
2025 Total	0	0	0	0	0.0	2,984

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for Workpaper Group 002640

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00264.0
Category: I. Meter Protection
Category-Sub: 1. Meter Protection
Workpaper Group: 002640 - Meter Protection
Workpaper Detail: 002640.001 - Meter Protection
Unit Measure: Repairs - meter protection sites mitigated

In-Service Date: Not Applicable

Description:

The Meter Protection program supports public safety system reliability, and compliance with CPUC General Order 112 F and 49 CFR 192.353(a) and federal pipeline safety regulations by installing protective devices for meter set assemblies exposed to vehicular impacts and other external hazards. These installations address evolving site conditions, increased development density, and limited space at customer locations. The program also includes snow shelters for meters in higher elevation areas to mitigate risks from severe winter weather, improving system resilience and supporting safe operation during extreme conditions.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	527	1,574	2,621	2,622	2,621	2,621
Non-Labor	2,489	7,466	18,441	18,441	18,441	18,441
NSE	0	0	0	0	0	0
Total	**3,016**	**9,040**	**21,062**	**21,063**	**21,062**	**21,062**
FTE	4.0	12.0	21.0	21.0	21.0	21.0
Units	2,500	7,500	14,312	14,312	14,312	14,312

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group 002640

SCG-04-CWP-SUP-011
Southern California Gas Company -- Gas Distribution -- Witness Jennifer Walker
Supplemental Workpaper for Zero Based Calculations Related to Meter Protection

Assumptions: Amounts are shown in thousands in 2025 dollars and include vacation

Table 1: Historical Labor and Non Labor Cost for Meter Protection:

	Labor **[A]**	Non-Labor **[B]**	FTE **[C]**	Total **[D]** ([A]+[B])
2021	$ 1,782,162	$ 8,141,462	12.8	$ 9,923,624
2022	$ 1,878,996	$ 9,695,788	15.5	$ 11,574,784
2023	$ 1,592,062	$ 9,096,603	13.7	$ 10,688,665
2024	$ 1,841,203	$ 9,179,433	15.0	$ 11,020,636
2025	$ 698,757	$ 1,807,891	6.3	$ 2,506,648

Labor % ([A]/[D])	Non-Labor % ([B]/[D])	FTE/Labor ([A]/[C])
18%	82%	$ 139,231
16%	84%	$ 121,226
15%	85%	$ 116,549
17%	83%	$ 122,747
28%	72%	$ 110,914

2025 Average Cost per Site Mitigation **[E]**
$ 1200

Average Labor % **[F]** (Sum of [A] / Sum of [D])	Average Non-Labor % **[G]** (Sum of [B] / Sum of [D])	Average FTE/Labor **[H]** (Sum of [C] / Sum of [A])
17%	83%	0.0000081

Table 2: Forecasted Meter Guard Cost:

	Mitigation Site Qty **[I]**	Labor **[J]** ([I]x[E]x[F])	Non-Labor **[K]** ([I]x[E]x[G])	FTE **[L]** ([J]x[H])	**Total [M]** ([J]+[K])
2026	2,500	$511,427	$2,488,573	4	$ 3,000,000
2027	7,500	$1,534,280	$7,465,720	12	$ 9,000,000
2028	12,500	$2,557,133	$12,442,867	21	$ 15,000,000
2029	12,500	$2,557,133	$12,442,867	21	$ 15,000,000
2030	12,500	$2,557,133	$12,442,867	21	$ 15,000,000
2031	12,500	$2,557,133	$12,442,867	21	$ 15,000,000

Table 3: Forecasted Snow Shelter Cost:

Mitigation Site Qty **[N]**	Non-Labor **[O]**	**Total [P]** ([N]x[O])
0	$ -	$ -
0	$ -	$ -
1,812	$ 3,310	$ 5,997,720
1,812	$ 3,310	$ 5,997,720
1,812	$ 3,310	$ 5,997,720
1,812	$ 3,310	$ 5,997,720

Table 4: Total Forecasted Meter Protection:

	Mitigation Site Qty **[Q]** ([I]+[N])	Labor **[R]** ([J])	Non-Labor **[S]** ([K]+[P])	FTE **[T]** ([L])	**Total [U]** ([J]+[S])
2026	2,500	511,427	2,488,573	4	3,000,000
2027	7,500	1,534,280	7,465,720	12	9,000,000
2028	14,312	2,557,133	18,440,587	21	20,997,720
2029	14,312	2,557,133	18,440,587	21	20,997,720
2030	14,312	2,557,133	18,440,587	21	20,997,720
2031	14,312	2,557,133	18,440,587	21	20,997,720

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: J. Regulator Station
Workpaper: 002650

Summary for Category: J. Regulator Station

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	1,220	1,258	1,252	1,251	1,251	1,251	1,251
Non-Labor	10,453	10,453	10,453	10,453	10,453	10,453	10,453
NSE	0	0	0	0	0	0	0
Total	**11,673**	**11,711**	**11,705**	**11,704**	**11,704**	**11,704**	**11,704**
FTE	10.0	10.0	10.0	10.0	10.0	10.0	10.0

Workpapers belonging to this Category:

002650 Regulator Station

Labor	1,220	1,258	1,252	1,251	1,251	1,251	1,251
Non-Labor	10,453	10,453	10,453	10,453	10,453	10,453	10,453
NSE	0	0	0	0	0	0	0
Total	**11,673**	**11,711**	**11,705**	**11,704**	**11,704**	**11,704**	**11,704**
FTE	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Unit Measure: Work orders							
Units	35	35	35	35	35	35	35

Note: Totals may include rounding differences.

Beginning of Workpaper Group
002650 - Regulator Station

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00265.0
Category: J. Regulator Station
Category-Sub: 1. Regulator Station
Workpaper Group: 002650 - Regulator Station
Unit Measure: Work orders

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	Base YR Rec	1,333	859	800	1,091	1,220	1,258	1,252	1,251	1,251	1,251	1,251
Non-Labor	Base YR Rec	10,623	7,042	11,074	10,264	10,453	10,453	10,453	10,453	10,453	10,453	10,453
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0	0	0
Total		**11,956**	**7,901**	**11,874**	**11,355**	**11,674**	**11,711**	**11,705**	**11,704**	**11,704**	**11,704**	**11,704**
FTE	Base YR Rec	8.2	6.0	5.6	8.5	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Units	Base YR Rec	27	21	22	17	35	35	35	35	35	35	35

Business Purpose:

The Regulator Stations capital program supports SoCalGas's obligation to safely and reliably operate its gas distribution system by controlling and reducing pressure between system pressure tiers. Regulator stations protect downstream facilities and customers from under- or over-pressurization and are critical control assets for mitigating risks to public safety, system reliability, and infrastructure integrity. This workpaper funds the installation, relocation, replacement, and abandonment of regulator stations necessary to address aging infrastructure, equipment obsolescence, system reinforcement needs, and conditions identified through inspection and risk assessment activities, and to support compliance with applicable federal and state regulatory requirements.

Physical Description:

Regulator stations are control facilities consisting of pipes, regulators, valves, electronics, and related components used to reduce and control gas pressure between pressure tiers within the distribution system. Stations reduce pressure from high-pressure distribution pipelines to lower-pressure systems or regulate pressure within high-pressure systems to maintain safe operating limits for downstream facilities. These facilities are installed in underground vaults or aboveground fenced enclosures and, in some cases, within specially constructed housing. The scope of this work includes

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00265.0
Category:	J. Regulator Station
Category-Sub:	1. Regulator Station
Workpaper Group:	002650 - Regulator Station
Unit Measure:	Work orders

construction, replacement, relocation, and abandonment activities associated with regulator stations.

Project Justification:

Regulator stations are critical assets that protect the integrity of the gas distribution system and safeguard customers, employees, and the public. SoCalGas operates approximately 1,960 regulator stations system-wide, with an average age of approximately 36 years. While operating and maintenance practices allow many stations to perform beyond their expected useful lives, aging infrastructure, finite service life, and increasing equipment obsolescence necessitate proactive replacement to reduce the likelihood and consequences of failure.
Replacement activities are prioritized using a system-wide, risk-informed district regulator station (DRS) assessment model that evaluates the likelihood of a risk event (LoRE) and the consequence of a risk event (CoRE). Stations exhibiting higher risk—such as those with design obsolescence, corrosion, deteriorated vaults or equipment, flood exposure, traffic hazards, or ergonomically unsafe conditions—are targeted for replacement prior to failure. This proactive strategy aligns with SoCalGas's commitments under PHMSA/DOT 49 CFR Part 192, Subpart L, §192.613(a), and supports RAMP risk mitigation activities by reducing risks associated with equipment failure and over-pressurization.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00265.0
Category:	J. Regulator Station
Category-Sub:	1. Regulator Station
Workpaper Group:	002650 - Regulator Station
Unit Measure:	Work orders

Forecast Methodology:

Labor - Base YR Rec

Given the need to continue the replacement of regulator stations at an increasing rate, SoCalGas used the 2025 base year forecast to capture the labor expenditures for this work category. In addition, SoCalGas developed a risk model to prioritize regulator station replacement across its operating regions based on criteria that prioritize stations that have outdated designs, are prone to corrosion, have limited capacity, and have single run designs that create labor intensive routine maintenance.

Non-Labor - Base YR Rec

Given the need to continue the replacement of regulator stations at an increasing rate, SoCalGas used the 2025 base year forecast to capture the non-labor expenditures for this work category. In addition, SoCalGas developed a risk model to prioritize regulator station replacement across its operating regions based on criteria that prioritize stations that have outdated designs, are prone to corrosion, have limited capacity, and have single run designs that create labor intensive routine maintenance.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Number of replacement orders.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00265.0
Category:	J. Regulator Station
Category-Sub:	1. Regulator Station
Workpaper Group	002650 - Regulator Station
Unit Measure:	Work orders

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,220	1,220	1,220	1,220	1,220	1,220	38	32	31	31	31	31	1,258	1,252	1,251	1,251	1,251	1,251
NLbr	10,453	10,453	10,453	10,453	10,453	10,453	0	0	0	0	0	0	10,453	10,453	10,453	10,453	10,453	10,453
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**11,673**	**11,673**	**11,673**	**11,673**	**11,673**	**11,673**	**38**	**32**	**31**	**31**	**31**	**31**	**11,711**	**11,705**	**11,704**	**11,704**	**11,704**	**11,704**
FTE	10.0	10.0	10.0	10.0	10.0	10.0	0.0	0.0	0.0	0.0	0.0	0.0	10.0	10.0	10.0	10.0	10.0	10.0
Units	35	35	35	35	35	35	0	0	0	0	0	0	35	35	35	35	35	35

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2026	38	0	0	38	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	**38**	**0**	**0**	**38**	**0.0**	**0**
2027	32	0	0	32	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	**32**	**0**	**0**	**32**	**0.0**	**0**

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00265.0
Category:	J. Regulator Station
Category-Sub:	1. Regulator Station
Workpaper Group	002650 - Regulator Station
Unit Measure:	Work orders

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2028	31	0	0	31	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	**31**	**0**	**0**	**31**	**0.0**	**0**
2029	31	0	0	31	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	**31**	**0**	**0**	**31**	**0.0**	**0**
2030	31	0	0	31	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	**31**	**0**	**0**	**31**	**0.0**	**0**
2031	31	0	0	31	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	**31**	**0**	**0**	**31**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00265.0
Category: J. Regulator Station
Category-Sub: 1. Regulator Station
Workpaper Group: 002650 - Regulator Station
Unit Measure: Work orders

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	797	602	654	901	1,037
Non-Labor	7,478	5,763	10,483	9,831	10,453
NSE	0	0	0	0	0
Total	**8,275**	**6,365**	**11,137**	**10,732**	**11,490**
FTE	6.9	5.1	4.8	7.2	8.4
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	27	21	22	17	35
Recorded-Adjusted (Nominal $)					
Labor	797	602	654	901	1,037
Non-Labor	7,478	5,763	10,483	9,831	10,453
NSE	0	0	0	0	0
Total	**8,275**	**6,365**	**11,137**	**10,732**	**11,490**
FTE	6.9	5.1	4.8	7.2	8.4
Units	27	21	22	17	35
Vacation & Sick (Nominal $)					
Labor	141	102	104	145	183

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00265.0
Category: J. Regulator Station
Category-Sub: 1. Regulator Station
Workpaper Group: 002650 - Regulator Station
Unit Measure: Work orders

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**141**	**102**	**104**	**145**	**183**
FTE	1.3	0.9	0.8	1.3	1.6
Units	0	0	0	0	0
Escalation to 2025$					
Labor	395	156	43	46	0
Non-Labor	3,146	1,279	590	432	0
NSE	0	0	0	0	0
Total	**3,540**	**1,435**	**633**	**478**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	1,333	859	800	1,091	1,220
Non-Labor	10,623	7,042	11,074	10,264	10,453
NSE	0	0	0	0	0
Total	**11,956**	**7,901**	**11,874**	**11,355**	**11,674**
FTE	8.2	6.0	5.6	8.5	10.0
Units	27	21	22	17	35

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00265.0
Category: J. Regulator Station
Category-Sub: 1. Regulator Station
Workpaper Group: 002650 - Regulator Station
Unit Measure: Work orders

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	27	21	22	17	35

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	27
Explanation:	To enter 2021 unit count.					
2021 Total	0	0	0	0	0.0	27
2022	0	0	0	0	0.0	21
Explanation:	To enter 2022 unit count.					
2022 Total	0	0	0	0	0.0	21

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00265.0
Category: J. Regulator Station
Category-Sub: 1. Regulator Station
Workpaper Group: 002650 - Regulator Station
Unit Measure: Work orders

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0	0	0	0	0.0	22
Explanation:	To enter 2023 unit count.					
2023 Total	0	0	0	0	0.0	22
2024	0	0	0	0	0.0	17
Explanation:	To enter 2024 unit count.					
2024 Total	0	0	0	0	0.0	17
2025	0	0	0	0	0.0	35
Explanation:	To enter unit count.					
2025 Total	0	0	0	0	0.0	35

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for Workpaper Group 002650

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00265.0
Category: J. Regulator Station
Category-Sub: 1. Regulator Station
Workpaper Group: 002650 - Regulator Station
Workpaper Detail: 002650.001 - Regulator Station
Unit Measure: Work orders

In-Service Date: Not Applicable

Description:

Expenditures for replacement of distribution regulator stations based on the relative scores of all stations within the system based on various factors, including the existing equipment and design, operating performance, damages, corrosion, and operating pressure.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	1,258	1,252	1,251	1,251	1,251	1,251
Non-Labor	10,453	10,453	10,453	10,453	10,453	10,453
NSE	0	0	0	0	0	0
Total	**11,711**	**11,705**	**11,704**	**11,704**	**11,704**	**11,704**
FTE	10.0	10.0	10.0	10.0	10.0	10.0
Units	35	35	35	35	35	35

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: K. Other Distribution Capital Projects
Workpaper: 002700

Summary for Category: K. Other Distribution Capital Projects

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	2,397	2,471	2,460	2,457	2,457	2,457	2,457
Non-Labor	12,794	12,794	12,794	12,794	12,794	12,794	12,794
NSE	0	0	0	0	0	0	0
Total	**15,191**	**15,265**	**15,254**	**15,251**	**15,251**	**15,251**	**15,251**
FTE	19.3	19.3	19.3	19.3	19.3	19.3	19.3

Workpapers belonging to this Category:

002700 Other Distribution Capital Projects

Labor	2,397	2,471	2,460	2,457	2,457	2,457	2,457
Non-Labor	12,794	12,794	12,794	12,794	12,794	12,794	12,794
NSE	0	0	0	0	0	0	0
Total	**15,191**	**15,265**	**15,254**	**15,251**	**15,251**	**15,251**	**15,251**
FTE	19.3	19.3	19.3	19.3	19.3	19.3	19.3
Unit Measure: Orders							
Units	41	41	41	41	41	41	41

Note: Totals may include rounding differences.

Beginning of Workpaper Group
002700 - Other Distribution Capital Projects

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00270.0
Category: K. Other Distribution Capital Projects
Category-Sub: 1. Other Distribution Capital Projects
Workpaper Group: 002700 - Other Distribution Capital Projects
Unit Measure: Orders

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	Base YR Rec	1,133	948	1,350	1,518	2,397	2,471	2,460	2,457	2,457	2,457	2,457
Non-Labor	Base YR Rec	10,569	9,724	9,426	14,403	12,794	12,794	12,794	12,794	12,794	12,794	12,794
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0	0	0
Total		**11,702**	**10,672**	**10,776**	**15,921**	**15,191**	**15,265**	**15,254**	**15,251**	**15,251**	**15,251**	**15,251**
FTE	Base YR Rec	7.4	7.1	11.3	11.5	19.3	19.3	19.3	19.3	19.3	19.3	19.3
Units	Base YR Rec	338	26	34	39	41	41	41	41	41	41	41

Business Purpose:

This work category covers capital expenditures for facility relocations and modifications not captured within other defined capital categories, including construction projects outside franchise agreements, unrelated to freeway work, and driven by third-party or site-specific requirements.

Physical Description:

These facility relocation projects include all sizes of distribution main and associated service lines, meter set assemblies and related gas facilities.
Examples of these projects include, but are not limited to:
- Replacement or alteration and abandonment of appurtenance to mains such as valves and vaults, drips, traps, roads, and fences due to condition in order to maintain the reliable operation of the distribution system.
- Raising, lowering or relocating main due to interference with external party construction.
- Changes to Company facilities at customer request. This could include items such as alteration or relocation of main or meter set assemblies; installation of customer exclusively used mains, or moving or relocating regulator stations.
- Modernization of Distribution training equipment and instructional infrastructure to support specialized, hands-on training, maintain workforce capability, and support the safe and reliable distribution operations.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00270.0
Category:	K. Other Distribution Capital Projects
Category-Sub:	1. Other Distribution Capital Projects
Workpaper Group:	002700 - Other Distribution Capital Projects
Unit Measure:	Orders

- Changes to SoCalGas facilities in accordance with right-of-way agreements, encroachment permits, and railroad crossing lease agreements.

Project Justification:

Other Distribution Capital Projects are required to address facility modifications and construction activities that are not captured in other capital categories but remain necessary to maintain the safe, reliable, and compliant operation of SoCalGas's distribution system, including condition-based replacement or adjustment of appurtenances, relocation or protection of facilities in response to third-party construction, and work performed to meet right-of-way, encroachment, and railroad crossing requirements. These activities are largely externally driven and non-discretionary, as they respond to third-party impacts, property owner requests, and situations where protective measures are required to mitigate risks to pipeline integrity when relocation is not feasible. Additionally, this work category includes modernization of Distribution training infrastructure to reflect current field conditions and operating practices, supporting workforce qualification and safe field execution. Collectively, these projects address localized system needs, preserve asset integrity, and maintain operational readiness, making them an essential and appropriately distinct component of Distribution capital investment supported by observed historical activity levels.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00270.0
Category:	K. Other Distribution Capital Projects
Category-Sub:	1. Other Distribution Capital Projects
Workpaper Group:	002700 - Other Distribution Capital Projects
Unit Measure:	Orders

Forecast Methodology:

Labor - Base YR Rec

The forecast method developed for Other Distribution Capital Projects is based on BY 2025 because it reflects the current and ongoing level of activity associated with this work category. The volume and mix of projects observed in 2025 align with present operating conditions, including sustained third-party relocation activity, ongoing facility adjustments driven by external construction, and investment in modernizing Distribution training equipment and facilities to support active programs.

Non-Labor - Base YR Rec

The forecast method developed for Other Distribution Capital Projects is based on BY 2025 because it reflects the current and ongoing level of activity associated with this work category. The volume and mix of projects observed in 2025 align with present operating conditions, including sustained third-party relocation activity, ongoing facility adjustments driven by external construction, and investment in modernizing Distribution training equipment and facilities to support active programs.

NSE - Base YR Rec

NSE is not applicable to this workpaper.

Units - Base YR Rec

Number of relocation orders.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00270.0
Category:	K. Other Distribution Capital Projects
Category-Sub:	1. Other Distribution Capital Projects
Workpaper Group	002700 - Other Distribution Capital Projects
Unit Measure:	Orders

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	2,397	2,397	2,397	2,397	2,397	2,397	74	63	60	60	60	60	2,471	2,460	2,457	2,457	2,457	2,457
NLbr	12,794	12,794	12,794	12,794	12,794	12,794	0	0	0	0	0	0	12,794	12,794	12,794	12,794	12,794	12,794
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**15,191**	**15,191**	**15,191**	**15,191**	**15,191**	**15,191**	**74**	**63**	**60**	**60**	**60**	**60**	**15,265**	**15,254**	**15,251**	**15,251**	**15,251**	**15,251**
FTE	19.3	19.3	19.3	19.3	19.3	19.3	0.0	0.0	0.0	0.0	0.0	0.0	19.3	19.3	19.3	19.3	19.3	19.3
Units	41	41	41	41	41	41	0	0	0	0	0	0	41	41	41	41	41	41

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2026	74	0	0	74	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	**74**	**0**	**0**	**74**	**0.0**	**0**
2027	63	0	0	63	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	**63**	**0**	**0**	**63**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00270.0
Category: K. Other Distribution Capital Projects
Category-Sub: 1. Other Distribution Capital Projects
Workpaper Group 002700 - Other Distribution Capital Projects
Unit Measure: Orders

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2028	60	0	0	60	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	**60**	**0**	**0**	**60**	**0.0**	**0**
2029	60	0	0	60	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	**60**	**0**	**0**	**60**	**0.0**	**0**
2030	60	0	0	60	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	**60**	**0**	**0**	**60**	**0.0**	**0**
2031	60	0	0	60	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	**60**	**0**	**0**	**60**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00270.0
Category: K. Other Distribution Capital Projects
Category-Sub: 1. Other Distribution Capital Projects
Workpaper Group: 002700 - Other Distribution Capital Projects
Unit Measure: Orders

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	678	663	1,103	1,253	2,037
Non-Labor	7,439	7,958	8,923	13,797	12,794
NSE	0	0	0	0	0
Total	**8,117**	**8,622**	**10,026**	**15,050**	**14,831**
FTE	6.2	6.0	9.7	9.8	16.2
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	338	26	34	39	41
Recorded-Adjusted (Nominal $)					
Labor	678	663	1,103	1,253	2,037
Non-Labor	7,439	7,958	8,923	13,797	12,794
NSE	0	0	0	0	0
Total	**8,117**	**8,622**	**10,026**	**15,050**	**14,831**
FTE	6.2	6.0	9.7	9.8	16.2
Units	338	26	34	39	41
Vacation & Sick (Nominal $)					
Labor	120	112	175	201	360

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00270.0
Category: K. Other Distribution Capital Projects
Category-Sub: 1. Other Distribution Capital Projects
Workpaper Group: 002700 - Other Distribution Capital Projects
Unit Measure: Orders

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**120**	**112**	**175**	**201**	**360**
FTE	1.2	1.1	1.6	1.7	3.1
Units	0	0	0	0	0
Escalation to 2025$					
Labor	335	172	72	64	0
Non-Labor	3,129	1,766	502	606	0
NSE	0	0	0	0	0
Total	**3,465**	**1,938**	**574**	**670**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	1,133	948	1,350	1,518	2,397
Non-Labor	10,569	9,724	9,426	14,403	12,794
NSE	0	0	0	0	0
Total	**11,702**	**10,672**	**10,776**	**15,921**	**15,191**
FTE	7.4	7.1	11.3	11.5	19.3
Units	338	26	34	39	41

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00270.0
Category: K. Other Distribution Capital Projects
Category-Sub: 1. Other Distribution Capital Projects
Workpaper Group: 002700 - Other Distribution Capital Projects
Unit Measure: Orders

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	338	26	34	39	41

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	338
Explanation: To enter 2021 unit count.						
2021 Total	0	0	0	0	0.0	338
2022	0	0	0	0	0.0	26
Explanation: To enter 2022 unit count.						
2022 Total	0	0	0	0	0.0	26

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00270.0
Category: K. Other Distribution Capital Projects
Category-Sub: 1. Other Distribution Capital Projects
Workpaper Group: 002700 - Other Distribution Capital Projects
Unit Measure: Orders

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0	0	0	0	0.0	34
Explanation:	To enter 2023 unit count.					
2023 Total	0	0	0	0	0.0	34
2024	0	0	0	0	0.0	39
Explanation:	To enter 2024 unit count.					
2024 Total	0	0	0	0	0.0	39
2025	0	0	0	0	0.0	41
Explanation:	To enter unit count.					
2025 Total	0	0	0	0	0.0	41

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for Workpaper Group 002700

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00270.0
Category: K. Other Distribution Capital Projects
Category-Sub: 1. Other Distribution Capital Projects
Workpaper Group: 002700 - Other Distribution Capital Projects
Workpaper Detail: 002700.001 - Other Distribution Capital Projects
Unit Measure: Orders

In-Service Date: Not Applicable

Description:

This work category covers the expenditures for capital relocations of SoCalGas facilities not specifically included in any of the other capital categories of work.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	2,471	2,460	2,457	2,457	2,457	2,457
Non-Labor	12,794	12,794	12,794	12,794	12,794	12,794
NSE	0	0	0	0	0	0
Total	**15,265**	**15,254**	**15,251**	**15,251**	**15,251**	**15,251**
FTE	19.3	19.3	19.3	19.3	19.3	19.3
Units	41	41	41	41	41	41

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: L. DIMP Project Execution
Workpaper: 002770

Summary for Category: L. DIMP Project Execution

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	24,809	45,531	60,739	60,230	60,234	60,232	60,230
Non-Labor	95,885	148,417	200,181	202,921	202,921	202,921	202,921
NSE	0	0	0	0	0	0	0
Total	**120,694**	**193,948**	**260,920**	**263,151**	**263,155**	**263,153**	**263,151**
FTE	224.1	398.9	534.7	530.7	530.7	530.7	530.7

Workpapers belonging to this Category:

002770 DIMP - Project Execution

Labor	24,809	45,531	60,739	60,230	60,234	60,232	60,230
Non-Labor	95,885	148,417	200,181	202,921	202,921	202,921	202,921
NSE	0	0	0	0	0	0	0
Total	**120,694**	**193,948**	**260,920**	**263,151**	**263,155**	**263,153**	**263,151**
FTE	224.1	398.9	534.7	530.7	530.7	530.7	530.7
Unit Measure: Miles							
Units	73	98	141	158	152	145	140

Note: Totals may include rounding differences.

Beginning of Workpaper Group
002770 - DIMP - Project Execution

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00277.0
Category: L. DIMP Project Execution
Category-Sub: 1. DIMP Project Execution
Workpaper Group: 002770 - DIMP - Project Execution
Unit Measure: Miles

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	Base YR Rec	23,234	21,621	21,142	24,912	24,809	45,531	60,739	60,230	60,234	60,232	60,230
Non-Labor	Base YR Rec	272,017	205,621	151,729	155,122	95,885	148,417	200,181	202,921	202,921	202,921	202,921
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0	0	0
Total		**295,251**	**227,242**	**172,871**	**180,034**	**120,695**	**193,948**	**260,920**	**263,151**	**263,155**	**263,153**	**263,151**
FTE	Base YR Rec	160.5	175.2	215.6	209.7	224.1	398.9	534.7	530.7	530.7	530.7	530.7
Units	Base YR Rec	140	156	155	143	73	98	141	158	152	145	140

Business Purpose:

The DIMP is a federally-mandated program developed and implemented in compliance with 49 CFR Part 192, Subpart P. The activities in this workpaper pertain to the execution of the Projects and Activities to Address Risk (PAAR).

Physical Description:

Remediation or replacement/installation of distribution assets in support of DIMP Projects and Activities to Address Risk (PAAR), including the installation of protective infrastructure under Gas Infrastructure Protection Project (GIPP); non-state-of-the-art (NSOTA) pipe replacements under DREAMS (Distribution Risk Evaluation & Monitoring System); remediation of cathodic protection areas that are out of tolerance under Cathodic Protection Effectiveness (CPE); and conversion of NSOTA pipelines to cathodically protected pipelines under Cathodic Protection System Improvement Plan (CP SIP) using impressed-current and galvanic-anode systems.

Project Justification:

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00277.0
Category:	L. DIMP Project Execution
Category-Sub:	1. DIMP Project Execution
Workpaper Group:	002770 - DIMP - Project Execution
Unit Measure:	Miles

The PAARs executed under this workpaper consist of remediation and related activities that are carried out in compliance with 49 CFR Part 192, Subpart P, and are necessary to mitigate risk and maintain the integrity of the SoCalGas distribution system.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00277.0
Category:	L. DIMP Project Execution
Category-Sub:	1. DIMP Project Execution
Workpaper Group:	002770 - DIMP - Project Execution
Unit Measure:	Miles

Forecast Methodology:

Labor - Base YR Rec

The forecast method selected for this workpaper is Base Year with adjustments. This method is most appropriate because DIMP is a continuously evolving, risk-driven program, and the base year most accurately reflects the average level and cost for activities required to execute PAARs. The base year is particularly representative because it captures the most recent year in which updated, segment-specific Quantitative Risk Assessment (QRA) results were applied to inform Distribution Risk Evaluation And Monitoring System (DREAMS) project selection and pacing. The forecast years have been adjusted to reflect the anticipated pipeline mileage scoped for DREAMS and CP SIP, as well as the expected number of mitigations for GIPP.

Non-Labor - Base YR Rec

The forecast method selected for this workpaper is Base Year with adjustments. This method is most appropriate because DIMP is a continuously evolving, risk-driven program, and the base year most accurately reflects the average level and cost for activities required to execute PAARs. The base year is particularly representative because it captures the most recent year in which updated, segment-specific Quantitative Risk Assessment (QRA) results were applied to inform Distribution Risk Evaluation And Monitoring System (DREAMS) project selection and pacing. The forecast years have been adjusted to reflect the anticipated pipeline mileage scoped for DREAMS and CP SIP, as well as the expected number of mitigations for GIPP.

NSE - Base YR Rec

NSE is not applicable to this workpaper.

Units - Base YR Rec

Costs in this workpaper consists of PAARS. The costs are primarily driven by the Distribution Risk Evaluation and Monitoring Systems (DREAMS) program and therefore, the units are representative of the replacement mileage of non-state-of-the-art pipe.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00277.0
Category:	L. DIMP Project Execution
Category-Sub:	1. DIMP Project Execution
Workpaper Group	002770 - DIMP - Project Execution
Unit Measure:	Miles

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	24,809	24,809	24,809	24,809	24,809	24,809	20,722	35,930	35,421	35,425	35,423	35,421	45,531	60,739	60,230	60,234	60,232	60,230
NLbr	95,885	95,885	95,885	95,885	95,885	95,885	52,532	104,296	107,036	107,036	107,036	107,036	148,417	200,181	202,921	202,921	202,921	202,921
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**120,694**	**120,694**	**120,694**	**120,694**	**120,694**	**120,694**	**73,254**	**140,226**	**142,457**	**142,461**	**142,459**	**142,457**	**193,948**	**260,920**	**263,151**	**263,155**	**263,153**	**263,151**
FTE	224.1	224.1	224.1	224.1	224.1	224.1	174.8	310.6	306.6	306.6	306.6	306.6	398.9	534.7	530.7	530.7	530.7	530.7
Units	73	73	73	73	73	73	25	68	85	79	72	67	98	141	158	152	145	140

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2026	19,356	52,532	0	71,888	174.8	25

Explanation: This adjustment captures incremental costs from the base year recorded. Incremental costs are primarily from DREAMS, where costs are driven by rate of non-state-of-the-art pipe replacement. Costs are generally driven by units and per- unit costs for each PAAR. Costs also include a portion of execution DIMP management activities that have been allocated to each existing PAAR based on projected spend. Furthermore, in 2025, GIPP costs were lower than the baseline due to the availability of company crews which provided efficiency gains since company hourly rate is lower than that of contractors .

2026	1,366	0	0	1,366	0.0	0

Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00277.0
Category:	L. DIMP Project Execution
Category-Sub:	1. DIMP Project Execution
Workpaper Group	002770 - DIMP - Project Execution
Unit Measure:	Miles

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2026 Total	**20,722**	**52,532**	**0**	**73,254**	**174.8**	**25**
2027	34,386	104,296	0	138,682	310.6	68

Explanation: This adjustment captures incremental costs from the base year recorded. Incremental costs are primarily from DREAMS, where costs are driven by rate of non-state-of-the-art pipe replacement. Costs are generally driven by units and per- unit costs for each PAAR. Costs also include a portion of execution DIMP management activities that have been allocated to each existing PAAR based on projected spend. Furthermore, in 2025, GIPP costs were lower than the baseline due to the availability of company crews which provided efficiency gains since company hourly rate is lower than that of contractors.

2027	1,544	0	0	1,544	0.0	0

Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.

2027 Total	**35,930**	**104,296**	**0**	**140,226**	**310.6**	**68**
2028	33,942	107,036	0	140,978	306.6	85

Explanation: This adjustment captures incremental costs from the base year recorded. Incremental costs are primarily from DREAMS, where costs are driven by rate of non-state-of-the-art pipe replacement. Costs are generally driven by units and per- unit costs for each PAAR. Costs also include a portion of execution DIMP management activities that have been allocated to each existing PAAR based on projected spend. Furthermore, in 2025, GIPP costs were lower than the baseline due to the availability of company crews which provided efficiency gains since company hourly rate is lower than that of contractors. The costs reflected in this workpaper have been normalized (i.e., four year average) for the 2028 to 2031 period to support sufficient coverage in the 2028 GRC cycle.

2028	1,479	0	0	1,479	0.0	0

Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.

2028 Total	**35,421**	**107,036**	**0**	**142,457**	**306.6**	**85**

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00277.0
Category:	L. DIMP Project Execution
Category-Sub:	1. DIMP Project Execution
Workpaper Group	002770 - DIMP - Project Execution
Unit Measure:	Miles

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2029	33,942	107,036	0	140,978	306.6	79
Explanation:	This adjustment captures incremental costs from the base year recorded. Incremental costs are primarily from DREAMS, where costs are driven by rate of non-state-of-the-art pipe replacement. Costs are generally driven by units and per- unit costs for each PAAR. Furthermore, in 2025, GIPP costs were lower than the baseline due to the availability of company crews which provided efficiency gains since company hourly rate is lower than that of contractors. The costs reflected in this workpaper have been normalized (i.e., four year average) for the 2028 to 2031 period to support sufficient coverage in the 2028 GRC cycle.					
2029	1,483	0	0	1,483	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	**35,425**	**107,036**	**0**	**142,461**	**306.6**	**79**
2030	33,942	107,036	0	140,978	306.6	72
Explanation:	This adjustment captures incremental costs from the base year recorded. Incremental costs are primarily from DREAMS, where costs are driven by rate of non-state-of-the-art pipe replacement. Costs are generally driven by units and per- unit costs for each PAAR. The costs reflected in this workpaper have been normalized (i.e., four year average) for the 2028 to 2031 period to support sufficient coverage in the 2028 GRC cycle.					
2030	1,481	0	0	1,481	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	**35,423**	**107,036**	**0**	**142,459**	**306.6**	**72**
2031	33,942	107,036	0	140,978	306.6	67

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00277.0
Category:	L. DIMP Project Execution
Category-Sub:	1. DIMP Project Execution
Workpaper Group	002770 - DIMP - Project Execution
Unit Measure:	Miles

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
Explanation:	This adjustment captures incremental costs from the base year recorded. Incremental costs are primarily from DREAMS, where costs are driven by rate of non-state-of-the-art pipe replacement. Costs are generally driven by units and per- unit costs for each PAAR. The costs reflected in this workpaper have been normalized (i.e., four year average) for the 2028 to 2031 period to support sufficient coverage in the 2028 GRC cycle.					
2031	1,479	0	0	1,479	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	**35,421**	**107,036**	**0**	**142,457**	**306.6**	**67**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00277.0
Category: L. DIMP Project Execution
Category-Sub: 1. DIMP Project Execution
Workpaper Group: 002770 - DIMP - Project Execution
Unit Measure: Miles

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	14,084	15,425	19,179	20,706	21,347
Non-Labor	193,235	170,626	145,811	150,183	96,635
NSE	0	0	0	0	0
Total	**207,320**	**186,051**	**164,991**	**170,889**	**117,981**
FTE	135.1	148.3	184.4	178.7	188.4
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	-183	-286	-1,907	-142	-263
Non-Labor	-1,762	-2,346	-2,169	-1,591	-749
NSE	0	0	0	0	0
Total	**-1,946**	**-2,632**	**-4,076**	**-1,734**	**-1,012**
FTE	-0.1	-0.1	-0.1	-0.1	-0.2
Units	140	156	155	143	73
Recorded-Adjusted (Nominal $)					
Labor	13,901	15,139	17,272	20,563	21,084
Non-Labor	191,473	168,280	143,642	148,592	95,885
NSE	0	0	0	0	0
Total	**205,374**	**183,419**	**160,914**	**169,155**	**116,969**
FTE	135.0	148.2	184.3	178.6	188.2
Units	140	156	155	143	73
Vacation & Sick (Nominal $)					
Labor	2,454	2,556	2,743	3,300	3,725

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00277.0
Category: L. DIMP Project Execution
Category-Sub: 1. DIMP Project Execution
Workpaper Group: 002770 - DIMP - Project Execution
Unit Measure: Miles

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**2,454**	**2,556**	**2,743**	**3,300**	**3,725**
FTE	25.5	27.0	31.3	31.1	35.9
Units	0	0	0	0	0
Escalation to 2025$					
Labor	6,880	3,926	1,127	1,049	0
Non-Labor	80,544	37,341	8,087	6,531	0
NSE	0	0	0	0	0
Total	**87,424**	**41,267**	**9,214**	**7,579**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	23,234	21,621	21,142	24,912	24,809
Non-Labor	272,017	205,621	151,729	155,122	95,885
NSE	0	0	0	0	0
Total	**295,251**	**227,242**	**172,871**	**180,034**	**120,695**
FTE	160.5	175.2	215.6	209.7	224.1
Units	140	156	155	143	73

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00277.0
Category: L. DIMP Project Execution
Category-Sub: 1. DIMP Project Execution
Workpaper Group: 002770 - DIMP - Project Execution
Unit Measure: Miles

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	-183	-286	-1,907	-142	-263
Non-Labor	-1,762	-2,346	-2,169	-1,591	-749
NSE	0	0	0	0	0
Total	**-1,946**	**-2,632**	**-4,076**	**-1,734**	**-1,012**
FTE	-0.1	-0.1	-0.1	-0.1	-0.2
Units	140	156	155	143	73

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	-183	-992	0	-1,176	-0.1	0

Explanation: DIMP capital CPD orders cost are captured on CU# level in GRID, which could include the cost that might be settled into O&M due to the cost not qualified as capital later on. The calculation for the cost is by running a PowerPlan report to check how much the cost from the capital CPD order were settled to expense.

2021	0	0	0	0	0.0	140

Explanation: DIMP encompasses multiple programs each with distinct unit measurements. For this adjustment, only the DREAMs category was counted, which includes both the BSRP and VIPP programs. The total unit count reflects the combined miles of pipeline replaced, covering both plastic and steel.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00277.0
Category: L. DIMP Project Execution
Category-Sub: 1. DIMP Project Execution
Workpaper Group: 002770 - DIMP - Project Execution
Unit Measure: Miles

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	-385	0	-385	0.0	0
Explanation:	To transfer DIMP BC 725 for SLIP and land mark survey work to WP D07560					
2021	0	-385	0	-385	0.0	0
Explanation:	To transfer DIMP BC 725 for SLIP Capital tool to WP D07560					
2021 Total	-183	-1,762	0	-1,946	-0.1	140
2022	-286	-1,263	0	-1,549	-0.1	0
Explanation:	DIMP capital CPD orders cost are captured on CU# level in GRID, which could include the cost that might be settled into O&M due to the cost not qualified as capital later on. The calculation for the cost is by running a PowerPlan report to check how much the cost from the capital CPD order were settled to expense.					
2022	0	0	0	0	0.0	156
Explanation:	DIMP encompasses multiple programs each with distinct unit measurements. For this adjustment, only the DREAMs category was counted, which includes both the BSRP and VIPP programs. The total unit count reflects the combined miles of pipeline replaced, covering both plastic and steel.					
2022	0	-541	0	-541	0.0	0
Explanation:	To transfer DIMP BC 725 for SLIP and land mark survey work to WP D07560.					
2022	0	-541	0	-541	0.0	0
Explanation:	To transfer DIMP BC 725 for SLIP capital tool to WP D07560					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00277.0
Category: L. DIMP Project Execution
Category-Sub: 1. DIMP Project Execution
Workpaper Group: 002770 - DIMP - Project Execution
Unit Measure: Miles

Year	Labor	NLbr	NSE	Total	FTE	Units
2022 Total	-286	-2,346	0	-2,632	-0.1	156
2023	-1,907	-1,070	0	-2,977	-0.1	0
Explanation:	DIMP capital CPD orders cost are captured on CU# level in GRID, which could include the cost that might be settled into O&M due to the cost not qualified as capital later on. The calculation for the cost is by running a PowerPlan report to check how much the cost from the capital CPD order were settled to expense.					
2023	0	0	0	0	0.0	155
Explanation:	DIMP encompasses multiple programs each with distinct unit measurements. For this adjustment, only the DREAMs category was counted, which includes both the BSRP and VIPP programs. The total unit count reflects the combined miles of pipeline replaced, covering both plastic and steel.					
2023	0	-550	0	-550	0.0	0
Explanation:	To transfer DIMP BC 725 for SLIP and land mark survey work to WP D07560.					
2023	0	-550	0	-550	0.0	0
Explanation:	To transfer DIMP BC 725 for SLIP capital tool to WP D07560					
2023 Total	-1,907	-2,169	0	-4,076	-0.1	155
2024	-142	-541	0	-684	-0.1	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00277.0
Category: L. DIMP Project Execution
Category-Sub: 1. DIMP Project Execution
Workpaper Group: 002770 - DIMP - Project Execution
Unit Measure: Miles

Year	Labor	NLbr	NSE	Total	FTE	Units
Explanation:	DIMP capital CPD orders cost are captured on CU# level in GRID, which could include the cost that might be settled into O&M due to the cost not qualified as capital later on. The calculation for the cost is by running a PowerPlan report to check how much the cost from the capital CPD order were settled to expense.					
2024	0	0	0	0	0.0	143
Explanation:	DIMP encompasses multiple programs each with distinct unit measurements. For this adjustment, only the DREAMs category was counted, which includes both the BSRP and VIPP programs. The total unit count reflects the combined miles of pipeline replaced, covering both plastic and steel.					
2024	0	-525	0	-525	0.0	0
Explanation:	To transfer DIMP BC 725 for SLIP and land mark survey work to WP D07560					
2024	0	-525	0	-525	0.0	0
Explanation:	To transfer DIMP BC 725 for SLIP capital tool to WP D07560					
2024 Total	-142	-1,591	0	-1,734	-0.1	143
2025	0	196	0	196	0.0	0
Explanation:	Transfer duplicated transactions for DIMP BC 725 for SLIP and Land Mark survey back to WP 002770.000					
2025	-263	-536	0	-799	-0.1	0
Explanation:	DIMP capital CPD orders cost are captured on CU# level in GRID, which could include the cost that might be settled into O&M due to the cost not qualified as capital later on. The calculation for the cost is by running a PowerPlan report to check how much the cost from the capital CPD order were settled to expense.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00277.0
Category: L. DIMP Project Execution
Category-Sub: 1. DIMP Project Execution
Workpaper Group: 002770 - DIMP - Project Execution
Unit Measure: Miles

Year	Labor	NLbr	NSE	Total	FTE	Units
2025	-0.039	-18	0	-18	-0.1	0
Explanation:	Transfer BC259 to Main & Service Abandonment workpaper as the associated work pertains to abandonment activities.					
2025	0	-196	0	-196	0.0	0
Explanation:	To transfer DIMP BC 725 for SLIP and land mark survey work to WP D07560					
2025	0	0	0	0	0.0	73
Explanation:	DIMP encompasses multiple programs each with distinct unit measurements. For this adjustment, only the DREAMs category was counted, which includes both the BSRP and VIPP programs. The total unit count reflects the combined miles of pipeline replaced, covering both plastic and steel.					
2025	0	-196	0	-196	0.0	0
Explanation:	To transfer DIMP BC 725 for SLIP capital tool to WP D07560					
2025 Total	-263	-749	0	-1,012	-0.2	73

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for
Workpaper Group 002770

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00277.0
Category: L. DIMP Project Execution
Category-Sub: 1. DIMP Project Execution
Workpaper Group: 002770 - DIMP - Project Execution
Workpaper Detail: 002770.001 - DIMP Execution
Unit Measure: Miles

In-Service Date: Not Applicable

Description:

DIMP execution.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	45,531	60,739	60,230	60,234	60,232	60,230
Non-Labor	148,417	200,181	202,921	202,921	202,921	202,921
NSE	0	0	0	0	0	0
Total	**193,948**	**260,920**	**263,151**	**263,155**	**263,153**	**263,151**
FTE	398.9	534.7	530.7	530.7	530.7	530.7
Units	98	141	158	152	145	140

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: M. Capital Tools & Equipment
Workpaper: 007250

Summary for Category: M. Capital Tools & Equipment

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	349	360	358	358	358	358	358
Non-Labor	9,095	9,095	9,095	9,095	9,095	9,095	9,095
NSE	0	0	0	0	0	0	0
Total	**9,444**	**9,455**	**9,453**	**9,453**	**9,453**	**9,453**	**9,453**
FTE	2.6	2.6	2.6	2.6	2.6	2.6	2.6

Workpapers belonging to this Category:

007250 Capital Tools & Equipment

Labor	349	360	358	358	358	358	358
Non-Labor	9,095	9,095	9,095	9,095	9,095	9,095	9,095
NSE	0	0	0	0	0	0	0
Total	**9,444**	**9,455**	**9,453**	**9,453**	**9,453**	**9,453**	**9,453**
FTE	2.6	2.6	2.6	2.6	2.6	2.6	2.6
Unit Measure: Units Purchased							
Units	7,903	7,903	7,903	7,903	7,903	7,903	7,903

Note: Totals may include rounding differences.

Beginning of Workpaper Group
007250 - Capital Tools & Equipment

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00725.0
Category: M. Capital Tools & Equipment
Category-Sub: 1. Capital Tools & Equipment
Workpaper Group: 007250 - Capital Tools & Equipment
Unit Measure: Units Purchased

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	Base YR Rec	82	77	76	278	349	360	358	358	358	358	358
Non-Labor	Base YR Rec	35,395	9,242	5,986	9,189	9,095	9,095	9,095	9,095	9,095	9,095	9,095
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0	0	0
Total		**35,477**	**9,319**	**6,062**	**9,466**	**9,444**	**9,455**	**9,453**	**9,453**	**9,453**	**9,453**	**9,453**
FTE	Base YR Rec	0.5	0.6	0.6	2.0	2.6	2.6	2.6	2.6	2.6	2.6	2.6
Units	Base YR Rec	11,627	8,700	2,197	11,186	7,903	7,903	7,903	7,903	7,903	7,903	7,903

Business Purpose:

This work category includes expenditures associated with the purchase of capital tools and equipment used by distribution field personnel for the maintenance and repair of gas pipeline systems. The main driver of this plant category is the need to replace existing tools that are broken, outdated, or have outlived their useful lives. In addition, SoCalGas invests in new tools that provide innovative ways of completing the construction, maintenance and repair of its facilities in order to lessen customer disruptions and improve construction safety. This workpaper covers routine capital tool and equipment purchases.

Physical Description:

Routine tool and equipment purchases are used by the gas distribution field, meter shop, fabrication & repair shop, measurement & controls, and other departments to efficiently and safely install and maintain the gas distribution system .

Project Justification:

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00725.0
Category:	M. Capital Tools & Equipment
Category-Sub:	1. Capital Tools & Equipment
Workpaper Group:	007250 - Capital Tools & Equipment
Unit Measure:	Units Purchased

In order to maintain the effectiveness and efficiency of the field personnel it is necessary to provide adequate and appropriate tools that will enable them to complete thorough system inspection, maintenance and construction functions.

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00725.0
Category:	M. Capital Tools & Equipment
Category-Sub:	1. Capital Tools & Equipment
Workpaper Group:	007250 - Capital Tools & Equipment
Unit Measure:	Units Purchased

Forecast Methodology:

Labor - Base YR Rec

The base year forecast method is the most appropriate for this work category because no significant changes are anticipated in the underlying cost drivers or operational requirements. 2025 historical spending accurately reflects ongoing activities, and there are no planned program expansions, regulatory changes, or market conditions expected to materially impact costs. As a result, the base year provides a reliable and stable benchmark for future expenditures, ensuring consistency.

Non-Labor - Base YR Rec

The base year forecast method is the most appropriate for this work category because no significant changes are anticipated in the underlying cost drivers or operational requirements. 2025 historical spending accurately reflects ongoing activities, and there are no planned program expansions, regulatory changes, or market conditions expected to materially impact costs. As a result, the base year provides a reliable and stable benchmark for future expenditures, ensuring consistency.

NSE - Base YR Rec

NSE is not applicable to this workpaper.

Units - Base YR Rec

Number of equipment.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00725.0
Category:	M. Capital Tools & Equipment
Category-Sub:	1. Capital Tools & Equipment
Workpaper Group	007250 - Capital Tools & Equipment
Unit Measure:	Units Purchased

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	349	349	349	349	349	349	11	9	9	9	9	9	360	358	358	358	358	358
NLbr	9,095	9,095	9,095	9,095	9,095	9,095	0	0	0	0	0	0	9,095	9,095	9,095	9,095	9,095	9,095
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**9,444**	**9,444**	**9,444**	**9,444**	**9,444**	**9,444**	**11**	**9**	**9**	**9**	**9**	**9**	**9,455**	**9,453**	**9,453**	**9,453**	**9,453**	**9,453**
FTE	2.6	2.6	2.6	2.6	2.6	2.6	0.0	0.0	0.0	0.0	0.0	0.0	2.6	2.6	2.6	2.6	2.6	2.6
Units	7,903	7,903	7,903	7,903	7,903	7,903	0	0	0	0	0	0	7,903	7,903	7,903	7,903	7,903	7,903

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2026	11	0	0	11	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	**11**	**0**	**0**	**11**	**0.0**	**0**
2027	9	0	0	9	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	**9**	**0**	**0**	**9**	**0.0**	**0**

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00725.0
Category:	M. Capital Tools & Equipment
Category-Sub:	1. Capital Tools & Equipment
Workpaper Group	007250 - Capital Tools & Equipment
Unit Measure:	Units Purchased

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2028	9	0	0	9	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	**9**	**0**	**0**	**9**	**0.0**	**0**
2029	9	0	0	9	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	**9**	**0**	**0**	**9**	**0.0**	**0**
2030	9	0	0	9	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	**9**	**0**	**0**	**9**	**0.0**	**0**
2031	9	0	0	9	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	**9**	**0**	**0**	**9**	**0.0**	**0**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00725.0
Category: M. Capital Tools & Equipment
Category-Sub: 1. Capital Tools & Equipment
Workpaper Group: 007250 - Capital Tools & Equipment
Unit Measure: Units Purchased

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	49	54	62	229	297
Non-Labor	24,915	7,564	5,667	8,802	9,095
NSE	0	0	0	0	0
Total	**24,963**	**7,617**	**5,729**	**9,031**	**9,391**
FTE	0.4	0.5	0.5	1.7	2.2
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	11,627	8,700	2,197	11,186	7,903
Recorded-Adjusted (Nominal $)					
Labor	49	54	62	229	297
Non-Labor	24,915	7,564	5,667	8,802	9,095
NSE	0	0	0	0	0
Total	**24,963**	**7,617**	**5,729**	**9,031**	**9,391**
FTE	0.4	0.5	0.5	1.7	2.2
Units	11,627	8,700	2,197	11,186	7,903
Vacation & Sick (Nominal $)					
Labor	9	9	10	37	52

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00725.0
Category:	M. Capital Tools & Equipment
Category-Sub:	1. Capital Tools & Equipment
Workpaper Group:	007250 - Capital Tools & Equipment
Unit Measure:	Units Purchased

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**9**	**9**	**10**	**37**	**52**
FTE	0.1	0.1	0.1	0.3	0.4
Units	0	0	0	0	0
Escalation to 2025$					
Labor	24	14	4	12	0
Non-Labor	10,480	1,678	319	387	0
NSE	0	0	0	0	0
Total	**10,505**	**1,692**	**323**	**399**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	82	77	76	278	349
Non-Labor	35,395	9,242	5,986	9,189	9,095
NSE	0	0	0	0	0
Total	**35,477**	**9,319**	**6,062**	**9,466**	**9,444**
FTE	0.5	0.6	0.6	2.0	2.6
Units	11,627	8,700	2,197	11,186	7,903

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00725.0
Category: M. Capital Tools & Equipment
Category-Sub: 1. Capital Tools & Equipment
Workpaper Group: 007250 - Capital Tools & Equipment
Unit Measure: Units Purchased

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	11,627	8,700	2,197	11,186	7,903

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	11,627
Explanation:	To select unit of measure and enter unit count.					
2021 Total	0	0	0	0	0.0	11,627
2022	0	0	0	0	0.0	8,700
Explanation:	To select unit of measure and enter unit count.					
2022 Total	0	0	0	0	0.0	8,700

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00725.0
Category: M. Capital Tools & Equipment
Category-Sub: 1. Capital Tools & Equipment
Workpaper Group: 007250 - Capital Tools & Equipment
Unit Measure: Units Purchased

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0	0	0	0	0.0	2,197
Explanation:	To select unit of measure and enter unit count.					
2023 Total	0	0	0	0	0.0	2,197
2024	0	0	0	0	0.0	11,186
Explanation:	To select unit of measure and enter unit count.					
2024 Total	0	0	0	0	0.0	11,186
2025	0	0	0	0	0.0	7,903
Explanation:	To select unit of measure and enter unit count.					
2025 Total	0	0	0	0	0.0	7,903

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for
Workpaper Group 007250

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00725.0
Category: M. Capital Tools & Equipment
Category-Sub: 1. Capital Tools & Equipment
Workpaper Group: 007250 - Capital Tools & Equipment
Workpaper Detail: 007250.001 - Capital Tools & Equipment
Unit Measure: Units Purchased

In-Service Date: Not Applicable

Description:

Routine tool and equipment purchases are used by the gas distribution field, meter shop, fabrication & repair shop, measurement & controls, and other departments. These specialized tools and equipment enable SoCalGas's personnel to efficiently and safely install and maintain the gas distribution system.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	360	358	358	358	358	358
Non-Labor	9,095	9,095	9,095	9,095	9,095	9,095
NSE	0	0	0	0	0	0
Total	**9,455**	**9,453**	**9,453**	**9,453**	**9,453**	**9,453**
FTE	2.6	2.6	2.6	2.6	2.6	2.6
Units	7,903	7,903	7,903	7,903	7,903	7,903

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: N. Capital Execution & Engineering
Workpaper: 009030

Summary for Category: N. Capital Execution & Engineering

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	104,897	95,649	97,822	111,823	111,078	111,844	112,013
Non-Labor	14,385	13,103	13,459	15,368	15,267	15,371	15,394
NSE	0	0	0	0	0	0	0
Total	**119,282**	**108,752**	**111,281**	**127,191**	**126,345**	**127,215**	**127,407**
FTE	859.7	740.1	757.3	865.3	859.3	865.3	866.3

Workpapers belonging to this Category:

009030 Capital Execution & Engineering

Labor	104,897	95,649	97,822	111,823	111,078	111,844	112,013
Non-Labor	14,385	13,103	13,459	15,368	15,267	15,371	15,394
NSE	0	0	0	0	0	0	0
Total	**119,282**	**108,752**	**111,281**	**127,191**	**126,345**	**127,215**	**127,407**
FTE	859.7	740.1	757.3	865.3	859.3	865.3	866.3
Unit Measure: FTEs							
Units	860	740	757	865	859	865	866

Note: Totals may include rounding differences.

Beginning of Workpaper Group
009030 - Capital Execution & Engineering

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00903.0
Category: N. Capital Execution & Engineering
Category-Sub: 1. Capital Execution & Engineering
Workpaper Group: 009030 - Capital Execution & Engineering
Unit Measure: FTEs

Summary of Results (Constant 2025 $ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	Zero-Based	128,163	129,264	114,974	117,707	104,897	95,649	97,822	111,823	111,078	111,844	112,013
Non-Labor	Zero-Based	14,380	15,032	15,258	24,482	14,385	13,103	13,459	15,368	15,267	15,371	15,394
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Total		**142,543**	**144,296**	**130,232**	**142,189**	**119,282**	**108,752**	**111,281**	**127,191**	**126,345**	**127,215**	**127,407**
FTE	Zero-Based	850.1	974.9	968.4	955.7	859.7	740.1	757.3	865.3	859.3	865.3	866.3
Units	Zero-Based	850	975	968	956	860	740	757	865	859	865	866

Business Purpose:

This work category provides funding for a broad range of services necessary to support the construction of Gas Distribution capital assets in the field. The purpose of this investment is to ensure that capital projects are effectively planned , designed, executed, and documented in a safe, efficient, and compliant manner. Capital Execution & Engineering activities support timely and cost- effective delivery of capital infrastructure while maintaining public safety, employee safety, system reliability, and infrastructure integrity.

Physical Description:

Tradition work elements recorded to this budget category include project planning , local engineering, clerical support, field dispatch, field management and supervision, and off-production time for support personnel and field crews who install the Gas Distribution capital assets.

Project Justification:

The activities contained in Field Capital Support include key support functions for the safe, reliable, and efficient construction of the gas distribution

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00903.0
Category:	N. Capital Execution & Engineering
Category-Sub:	1. Capital Execution & Engineering
Workpaper Group:	009030 - Capital Execution & Engineering
Unit Measure:	FTEs

system.

Activities supported within this group include the following:
- Distribution Planning
- Distribution Engineering
- Clerical
- Scheduling and Dispatch
- Field Management and Supervision
- Off production time

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00903.0
Category:	N. Capital Execution & Engineering
Category-Sub:	1. Capital Execution & Engineering
Workpaper Group:	009030 - Capital Execution & Engineering
Unit Measure:	FTEs

Forecast Methodology:

Labor - Zero-Based

The Capital Execution and Engineering forecast is developed using a zero-based methodology, which is appropriate because both labor and non-labor support costs are directly driven by anticipated capital construction activity. Historical analysis shows that overall support costs generally increase as construction volume increases. Accordingly, forecasted expenditures are based on historical support costs expressed as a percentage of capital construction costs. Over the five-year period from 2021 through 2025, this ratio ranged from 43 percent to 67 percent, reflecting annual variation in the mix and complexity of capital projects. To account for this variability, SoCalGas used the five-year historical average support ratio of 51.5 percent to establish the base forecast. This support cost ratio was applied to projected capital construction costs to determine future labor and non-labor resource requirements for the Capital Execution and Engineering work category. Calculation details are provided in Supplemental Workpaper SCG-04-CWP-SUP-012.

Non-Labor - Zero-Based

The Capital Execution and Engineering forecast is developed using a zero-based methodology, which is appropriate because both labor and non-labor support costs are directly driven by anticipated capital construction activity. Historical analysis shows that overall support costs generally increase as construction volume increases. Accordingly, forecasted expenditures are based on historical support costs expressed as a percentage of capital construction costs. Over the five-year period from 2021 through 2025, this ratio ranged from 43 percent to 67 percent, reflecting annual variation in the mix and complexity of capital projects. To account for this variability, SoCalGas used the five-year historical average support ratio of 51.5 percent to establish the base forecast. This support cost ratio was applied to projected capital construction costs to determine future labor and non-labor resource requirements for the Capital Execution and Engineering work category. Calculation details are provided in Supplemental Workpaper SCG-04-CWP-SUP-012.

NSE - Zero-Based

NSE is not applicable to this workpaper.

Units - Zero-Based

FTEs

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00903.0
Category:	N. Capital Execution & Engineering
Category-Sub:	1. Capital Execution & Engineering
Workpaper Group:	009030 - Capital Execution & Engineering
Unit Measure:	FTEs

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00903.0
Category:	N. Capital Execution & Engineering
Category-Sub:	1. Capital Execution & Engineering
Workpaper Group	009030 - Capital Execution & Engineering
Unit Measure:	FTEs

Summary of Adjustments to Forecast:

In 2025 $ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	96,087	98,699	112,700	111,955	112,721	112,890	-438	-877	-877	-877	-877	-877	95,649	97,822	111,823	111,078	111,844	112,013
NLbr	13,103	13,459	15,368	15,267	15,371	15,394	0	0	0	0	0	0	13,103	13,459	15,368	15,267	15,371	15,394
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**109,190**	**112,158**	**128,068**	**127,222**	**128,092**	**128,284**	**-438**	**-877**	**-877**	**-877**	**-877**	**-877**	**108,752**	**111,281**	**127,191**	**126,345**	**127,215**	**127,407**
FTE	744.0	765.0	873.0	867.0	873.0	874.0	-3.9	-7.7	-7.7	-7.7	-7.7	-7.7	740.1	757.3	865.3	859.3	865.3	866.3
Units	744	765	873	867	873	874	-4	-8	-8	-8	-8	-8	740	757	865	859	865	866

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026	-438	0	0	-438	-3.9	-4

Explanation: Reflects improved operational efficiencies associated with the District Clerical Support Project. By streamlining workflows and eliminating redundant steps, Gas Distribution is now able to complete the same volume of work with fewer resources. This change reflects an efficiency realized through reduced labor costs. Please refer to testimony SCG-04, Section IV. N. (Capital Execution & Engineering) for details.

2026 Total	**-438**	**0**	**0**	**-438**	**-3.9**	**-4**
2027	-877	0	0	-877	-7.7	-8

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00903.0
Category:	N. Capital Execution & Engineering
Category-Sub:	1. Capital Execution & Engineering
Workpaper Group	009030 - Capital Execution & Engineering
Unit Measure:	FTEs

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
Explanation:	Reflects improved operational efficiencies associated with the District Clerical Support Project. By streamlining workflows and eliminating redundant steps, Gas Distribution is now able to complete the same volume of work with fewer resources. This change reflects an efficiency realized through reduced labor costs. Please refer to testimony SCG-04, Section IV. N. (Capital Execution & Engineering) for details.					
2027 Total	**-877**	**0**	**0**	**-877**	**-7.7**	**-8**
2028	-877	0	0	-877	-7.7	-8
Explanation:	Reflects improved operational efficiencies associated with the District Clerical Support Project. By streamlining workflows and eliminating redundant steps, Gas Distribution is now able to complete the same volume of work with fewer resources. This change reflects an efficiency realized through reduced labor costs. Please refer to testimony SCG-04, Section IV. N. (Capital Execution & Engineering) for details.					
2028 Total	**-877**	**0**	**0**	**-877**	**-7.7**	**-8**
2029	-877	0	0	-877	-7.7	-8
Explanation:	Reflects improved operational efficiencies associated with the District Clerical Support Project. By streamlining workflows and eliminating redundant steps, Gas Distribution is now able to complete the same volume of work with fewer resources. This change reflects an efficiency realized through reduced labor costs. Please refer to testimony SCG-04, Section IV. N. (Capital Execution & Engineering) for details.					
2029 Total	**-877**	**0**	**0**	**-877**	**-7.7**	**-8**
2030	-877	0	0	-877	-7.7	-8
Explanation:	Reflects improved operational efficiencies associated with the District Clerical Support Project. By streamlining workflows and eliminating redundant steps, Gas Distribution is now able to complete the same volume of work with fewer resources. This change reflects an efficiency realized through reduced labor costs. Please refer to testimony SCG-04, Section IV. N. (Capital Execution & Engineering) for details.					

Note: Totals may include rounding differences.

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker
Budget Code:	00903.0
Category:	N. Capital Execution & Engineering
Category-Sub:	1. Capital Execution & Engineering
Workpaper Group	009030 - Capital Execution & Engineering
Unit Measure:	FTEs

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2030 Total	**-877**	**0**	**0**	**-877**	**-7.7**	**-8**
2031	-877	0	0	-877	-7.7	-8
Explanation:	Reflects improved operational efficiencies associated with the District Clerical Support Project . By streamlining workflows and eliminating redundant steps, Gas Distribution is now able to complete the same volume of work with fewer resources. This change reflects an efficiency realized through reduced labor costs . Please refer to testimony SCG-04, Section IV. N. (Capital Execution & Engineering) for details.					
2031 Total	**-877**	**0**	**0**	**-877**	**-7.7**	**-8**

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00903.0
Category: N. Capital Execution & Engineering
Category-Sub: 1. Capital Execution & Engineering
Workpaper Group: 009030 - Capital Execution & Engineering
Unit Measure: FTEs

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	76,680	90,512	93,930	97,158	89,145
Non-Labor	10,122	12,302	14,445	23,451	14,385
NSE	0	0	0	0	0
Total	**86,802**	**102,814**	**108,375**	**120,609**	**103,530**
FTE	715.3	824.8	827.8	813.9	722.2
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	850	975	968	956	860
Recorded-Adjusted (Nominal $)					
Labor	76,680	90,512	93,930	97,158	89,145
Non-Labor	10,122	12,302	14,445	23,451	14,385
NSE	0	0	0	0	0
Total	**86,802**	**102,814**	**108,375**	**120,609**	**103,530**
FTE	715.3	824.8	827.8	813.9	722.2
Units	850	975	968	956	860
Vacation & Sick (Nominal $)					
Labor	13,534	15,278	14,916	15,594	15,752

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00903.0
Category: N. Capital Execution & Engineering
Category-Sub: 1. Capital Execution & Engineering
Workpaper Group: 009030 - Capital Execution & Engineering
Unit Measure: FTEs

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**13,534**	**15,278**	**14,916**	**15,594**	**15,752**
FTE	134.8	150.1	140.6	141.8	137.5
Units	0	0	0	0	0
Escalation to 2025$					
Labor	37,949	23,474	6,128	4,955	0
Non-Labor	4,258	2,730	813	1,031	0
NSE	0	0	0	0	0
Total	**42,207**	**26,204**	**6,941**	**5,986**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	128,163	129,264	114,974	117,707	104,897
Non-Labor	14,380	15,032	15,258	24,482	14,385
NSE	0	0	0	0	0
Total	**142,543**	**144,296**	**130,232**	**142,189**	**119,282**
FTE	850.1	974.9	968.4	955.7	859.7
Units	850	975	968	956	860

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00903.0
Category: N. Capital Execution & Engineering
Category-Sub: 1. Capital Execution & Engineering
Workpaper Group: 009030 - Capital Execution & Engineering
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $(000)					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	850	975	968	956	860

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	850
Explanation:	To enter 2021 unit count.					
2021 Total	0	0	0	0	0.0	850
2022	0	0	0	0	0.0	975
Explanation:	To enter 2022 unit count.					
2022 Total	0	0	0	0	0.0	975

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00903.0
Category: N. Capital Execution & Engineering
Category-Sub: 1. Capital Execution & Engineering
Workpaper Group: 009030 - Capital Execution & Engineering
Unit Measure: FTEs

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0	0	0	0	0.0	968
Explanation:	To enter 2023 unit count.					
2023 Total	0	0	0	0	0.0	968
2024	0	0	0	0	0.0	956
Explanation:	To enter 2024 unit count.					
2024 Total	0	0	0	0	0.0	956
2025	0	0	0	0	0.0	860
Explanation:	To enter 2025 unit count.					
2025 Total	0	0	0	0	0.0	860

Note: Totals may include rounding differences.

Beginning of Workpaper Sub Details for
Workpaper Group 009030

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Budget Code: 00903.0
Category: N. Capital Execution & Engineering
Category-Sub: 1. Capital Execution & Engineering
Workpaper Group: 009030 - Capital Execution & Engineering
Workpaper Detail: 009030.001 - Capital Execution & Engineering
Unit Measure: FTEs

In-Service Date: Not Applicable

Description:

This work category provides the funding for a broad range of services to support Gas Distribution field capital asset construction. Traditional work elements recorded to this budget category include project planning, local engineering, clerical support, field dispatch, field management and supervision, and off-production time for support personnel and field crews who install the Gas Distribution capital asset.

Forecast In 2025 $(000)

Years	2026	2027	2028	2029	2030	2031
Labor	95,649	97,822	111,823	111,078	111,844	112,013
Non-Labor	13,103	13,459	15,368	15,267	15,371	15,394
NSE	0	0	0	0	0	0
Total	**108,752**	**111,281**	**127,191**	**126,345**	**127,215**	**127,407**
FTE	740.1	757.3	865.3	859.3	865.3	866.3
Units	740	757	865	859	865	866

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group 009030

SCG-04-CWP-SUP-012
Southern California Gas Company -- Gas Distribution -- Witness Jennifer Walker
Supplemental Workpaper Calculations for Support Personnel Related To Field Capital Construction Work in Capital Execution & Engineering Workpaper

Assumptions:
Construction costs include only the work categories requiring field support. Amounts include vacation and sick.

Capital Construction Costs and Historical Capital Execution & Engineering Labor and Non-Labor Costs (Thousands of 2025$)

	Historical					Forecast					
	2021	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
New Business Construction	85,041	68,551	51,435	26,845	19,346	18,090	17,277	15,959	15,708	15,868	16,243
Main Replacement	68,907	92,643	68,182	26,182	28,345	29,737	30,130	39,059	39,060	39,059	39,059
Service Replacement	76,789	68,679	71,107	52,756	46,957	64,379	64,611	69,478	69,479	69,479	69,478
Main & Service Abandonments	17,271	17,520	13,700	11,992	10,377	14,274	14,258	14,255	14,255	14,255	14,255
Regulator Stations	11,957	7,901	11,874	11,356	11,673	11,711	11,705	11,704	11,704	11,704	11,704
Cathodic Protection Capital	7,241	10,323	12,877	12,528	24,289	24,312	24,308	27,062	29,818	31,349	31,349
Pipeline Relocation	39,101	25,467	25,970	38,200	22,245	30,274	30,262	30,259	30,260	30,259	30,259
Other Distribution Capital Projects	11,702	10,671	10,775	15,922	15,190	15,265	15,254	15,251	15,251	15,251	15,251
Remote Mtr Reading	3,068	1,537	2,141	5,259	608	962	939	4,586	435	435	435
Meter Protection	10,010	11,675	10,782	11,117	2,507	3,016	9,040	21,062	21,063	21,062	21,062
Total Construction Costs* [A]	**331,087**	**314,967**	**278,843**	**212,157**	**181,537**	**212,019**	**217,783**	**248,677**	**247,031**	**248,721**	**249,095**
Capital Execution & Engineering Labor	128,163	129,264	114,974	117,707	104,897	96,087	98,699	112,700	111,955	112,721	112,890
Capital Execution & Engineering Non-Labor	14,380	15,032	15,258	24,482	14,385	13,103	13,459	15,368	15,267	15,371	15,394
Total Historical Labor & Non-Labor [B]	**142,543**	**144,296**	**130,232**	**142,189**	**119,282**	**109,190**	**112,158**	**128,068**	**127,221**	**128,092**	**128,284**
Historical Capital Execution & Engineering Ratio [B]/[A]	43.1%	45.8%	46.7%	67.0%	65.7%						

Historical Calculations (2025$)

	[C] ([A]*1000) **Historical 5-Year Total Applicable Capital**	**[D]** ([B]*1000) **Historical Labor & Non-Labor Total**	**[E]** **Historical Field Capital Support FTEs**
2021	$ 331,087,000	$ 142,543,000	850.1
2022	$ 314,967,000	$ 144,296,000	974.9
2023	$ 278,843,000	$ 130,232,000	968.4
2024	$ 212,157,000	$ 142,189,000	955.7
2025	$ 181,537,000	$ 119,282,000	860.0
5-Year 2021-2025 Total	**$ 1,318,591,000**	**$ 678,542,000**	**4609**
5-Year 2021-2025 Average Ratio of Total Labor & Non-Labor to Capital Construction Total [F] ([D]/[C])		**51.5%**	
5-Year 2021-2025 Average Labor Dollars per FTE		**$ 129,094**	

	Labor	**Non-Labor**
5-Year 2021-2025 Average Labor and Non-Labor	**88%**	**12%**

Forecast Data (Thousands of 2025$)

	[G] ([A]) **Forecasted Total Applicable Capital**	**[H]** ([F]*[G]) **Forecasted Capital Execution & Engineering Expenditures**	**Forecasted FTEs**
2026	$ 212,019	$ 109,190	744
2027	$ 217,783	$ 112,158	765
2028	$ 248,677	$ 128,068	873
2029	$ 247,031	$ 127,221	867
2030	$ 248,721	$ 128,092	873
2031	$ 249,095	$ 128,284	874