

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-11-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF OMAR ZEVALLOS
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

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Overall Summary For Exhibit No. SCG-11-WP

Area:	CYBERSECURITY
Witness:	Omar Zevallos

In 2025 \$ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Non-Shared Services	2,398	2,109	1,547	2,343	2,203	2,403	2,203
Shared Services	4,200	3,812	3,388	6,493	6,176	6,676	6,926
Total	6,598	5,921	4,935	8,836	8,379	9,079	9,129

Note: Totals may include rounding differences.

Area: CYBERSECURITY

Witness: Omar Zevallos

Summary of Non-Shared Services Workpapers:

In 2025 \$ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Cybersecurity	2,398	2,109	1,547	2,343	2,203	2,403	2,203
Total	2,398	2,109	1,547	2,343	2,203	2,403	2,203

Note: Totals may include rounding differences.

Area: CYBERSECURITY
 Witness: Omar Zevallos
 Category: A. Cybersecurity
 Workpaper: VARIOUS

Summary for Category: A. Cybersecurity

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	1,045	516	520	550	610	610	610
Non-Labor	1,353	1,593	1,027	1,793	1,593	1,793	1,593
NSE	0	0	0	0	0	0	0
Total	2,398	2,109	1,547	2,343	2,203	2,403	2,203
FTE	5.6	3.1	3.1	3.4	3.8	3.8	3.8

Workpapers belonging to this Category:

2CS001.000 NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES

Labor	110	0	0	0	0	0	0
Non-Labor	2	2	2	2	2	2	2
NSE	0	0	0	0	0	0	0
Total	112	2	2	2	2	2	2
FTE	0.5	0.0	0.0	0.0	0.0	0.0	0.0

Unit Measure: FTEs

Units	0	0	0	0	0	0	0
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2CS002.000 NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES

Labor	935	516	520	550	610	610	610
Non-Labor	1,351	1,591	1,025	1,791	1,591	1,791	1,591
NSE	0	0	0	0	0	0	0
Total	2,286	2,107	1,545	2,341	2,201	2,401	2,201
FTE	5.1	3.1	3.1	3.4	3.8	3.8	3.8

Unit Measure: FTEs

Units	5	3	3	3	4	4	4
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Note: Totals may include rounding differences.

Beginning of Workpaper
2CS001.000 - NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. NON-SHARED PERIMETER DEFENSES
Workpaper: 2CS001.000 - NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

Activity Description:

These non-shared SoCalGas cybersecurity costs represent the perimeter defenses portion of cybersecurity labor and non-labor activities that are allocated to the Companies and are not part of shared services. These activities include work necessary to protect the Companies' systems, infrastructure, and operational technologies. These costs are reasonable and necessary to maintain secure and reliable utility operations and to support the Company's risk-based controls and mitigations included in this GRC.

Forecast Explanations:

Labor - Base YR Rec

Historical costs have fluctuated between various workgroups as a result of either internal organizational changes, transfers of responsibilities, or shifting of cost drivers from one area of the Cybersecurity department to another. Therefore, base year methodology is most appropriate because the base year expenditures closely represent the future state of Cybersecurity forecasts.

Non-Labor - Base YR Rec

Historical costs have fluctuated between various workgroups as a result of either internal organizational changes, transfers of responsibilities, or shifting of cost drivers from one area of the Cybersecurity department to another. Therefore, base year methodology is most appropriate because the base year expenditures closely represent the future state of Cybersecurity forecasts.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure ensures that costs are tied to the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions.

For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. NON-SHARED PERIMETER DEFENSES
Workpaper: 2CS001.000 - NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Summary of Results:

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	195	171	153	165	110	0	0	0	0	0	0
Non-Labor	487	144	5	55	2	2	2	2	2	2	2
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	681	315	158	221	112	2	2	2	2	2	2
FTE	1.1	1.1	0.8	0.9	0.5	0.0	0.0	0.0	0.0	0.0	0.0
Units	1	1	1	1	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. NON-SHARED PERIMETER DEFENSES
Workpaper: 2CS001.000 - NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	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	110	110	110	110	110	110	-110	-110	-110	-110	-110	-110	0	0	0	0	0	0
NLbr	2	2	2	2	2	2	0	0	0	0	0	0	2	2	2	2	2	2
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	112	112	112	112	112	112	-110	-110	-110	-110	-110	-110	2	2	2	2	2	2
FTE	0.5	0.5	0.5	0.5	0.5	0.5	-0.5	-0.5	-0.5	-0.5	-0.5	-0.5	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	-110	0	0	-110	-0.5	0	1-Sided Adj
Explanation:	Reduced O&M labor support						
2026 Total	-110	0	0	-110	-0.5	0	
2027	-110	0	0	-110	-0.5	0	1-Sided Adj
Explanation:	Reduced O&M labor support						
2027 Total	-110	0	0	-110	-0.5	0	
2028	-110	0	0	-110	-0.5	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. NON-SHARED PERIMETER DEFENSES
Workpaper: 2CS001.000 - NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reduced O&M labor support							
2028 Total	-110	0	0	-110	-0.5	0	
2029	-110	0	0	-110	-0.5	0	1-Sided Adj
Explanation: Reduced O&M labor support							
2029 Total	-110	0	0	-110	-0.5	0	
2030	-110	0	0	-110	-0.5	0	1-Sided Adj
Explanation: Reduced O&M labor support							
2030 Total	-110	0	0	-110	-0.5	0	
2031	-110	0	0	-110	-0.5	0	1-Sided Adj
Explanation: Reduced O&M labor support							
2031 Total	-110	0	0	-110	-0.5	0	

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. NON-SHARED PERIMETER DEFENSES
Workpaper: 2CS001.000 - NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	142	130	122	137	93
Non-Labor	403	133	5	54	2
NSE	0	0	0	0	0
Total	545	264	127	190	96
FTE	0.9	0.9	0.7	0.8	0.4
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	1	1	1	1	0
Recorded-Adjusted (Nominal \$)					
Labor	142	130	122	137	93
Non-Labor	403	133	5	54	2
NSE	0	0	0	0	0
Total	545	264	127	190	96
FTE	0.9	0.9	0.7	0.8	0.4
Units	1	1	1	1	0
Vacation & Sick (Nominal \$)					
Labor	25	22	19	22	16

Southern California Gas Company
 2028 GRC - APPLICATION
 Non-Shared Service Workpapers

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. NON-SHARED PERIMETER DEFENSES
Workpaper: 2CS001.000 - NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	25	22	19	22	16
FTE	0.2	0.2	0.1	0.1	0.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	27	18	11	7	0
Non-Labor	84	11	0	2	0
NSE	0	0	0	0	0
Total	111	29	12	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	195	171	153	165	110
Non-Labor	487	144	5	55	2
NSE	0	0	0	0	0
Total	681	315	158	221	112
FTE	1.1	1.1	0.8	0.9	0.5
Units	1	1	1	1	0

* 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: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. NON-SHARED PERIMETER DEFENSES
Workpaper: 2CS001.000 - NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
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	1	1	1	1	0	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	1	1-Sided Adj

Explanation: Units are FTE. Enter unit count for 2021.

2021 Total	0	0	0	0.0	1	
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2022	0	0	0	0.0	1	1-Sided Adj
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Explanation: Units are FTE. Enter unit count for 2022.

2022 Total	0	0	0	0.0	1	
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Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. NON-SHARED PERIMETER DEFENSES
Workpaper: 2CS001.000 - NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	1	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2023.						
2023 Total	0	0	0	0.0	1	
2024	0	0	0	0.0	1	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2024.						
2024 Total	0	0	0	0.0	1	
2025 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. NON-SHARED INTERNAL DEFENSES
Workpaper: 2CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Activity Description:

These non-shared SoCalGas cybersecurity costs represent the perimeter defenses portion of cybersecurity labor and non-labor activities that are allocated to the Companies and are not part of shared services. These activities include work necessary to protect the Companies' systems, infrastructure, and operational technologies. These costs are reasonable and necessary to maintain secure and reliable utility operations and to support the Company's risk-based controls and mitigations included in this GRC.

Forecast Explanations:

Labor - Base YR Rec

Historical costs have fluctuated between various workgroups as a result of either internal organizational changes, transfers of responsibilities, or shifting of cost drivers from one area of the Cybersecurity department to another. Therefore, base year methodology is most appropriate because the base year expenditures closely represent the future state of Cybersecurity forecasts.

Non-Labor - Base YR Rec

Historical costs have fluctuated between various workgroups as a result of either internal organizational changes, transfers of responsibilities, or shifting of cost drivers from one area of the Cybersecurity department to another. Therefore, base year methodology is most appropriate because the base year expenditures closely represent the future state of Cybersecurity forecasts.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure ensures that costs are tied to the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions.

For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. NON-SHARED INTERNAL DEFENSES
Workpaper: 2CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Summary of Results:

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	1,219	926	965	925	935	516	520	550	610	610	610
Non-Labor	1,196	317	414	1,381	1,351	1,591	1,025	1,791	1,591	1,791	1,591
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	2,414	1,243	1,379	2,306	2,286	2,107	1,545	2,341	2,201	2,401	2,201
FTE	8.1	6.1	6.1	5.8	5.1	3.1	3.1	3.4	3.8	3.8	3.8
Units	8	6	6	6	5	3	3	3	4	4	4

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. NON-SHARED INTERNAL DEFENSES
Workpaper: 2CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	935	935	935	935	935	935	-419	-415	-385	-325	-325	-325	516	520	550	610	610	610
NLbr	1,351	1,351	1,351	1,351	1,351	1,351	240	-326	440	240	440	240	1,591	1,025	1,791	1,591	1,791	1,591
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,286	2,286	2,286	2,286	2,286	2,286	-179	-741	55	-85	115	-85	2,107	1,545	2,341	2,201	2,401	2,201
FTE	5.1	5.1	5.1	5.1	5.1	5.1	-2.0	-2.0	-1.7	-1.3	-1.3	-1.3	3.1	3.1	3.4	3.8	3.8	3.8
Units	5	5	5	5	5	5	-2	-2	-2	-1	-1	-1	3	3	3	4	4	4

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type	
2026		0	-470	0	-470	0.0	0	1-Sided Adj
Explanation:	Reduction in the number of licenses and support services.							
2026		-450	0	0	-450	-2.0	0	1-Sided Adj
Explanation:	Reduced O&M labor support							
2026		0	710	0	710	0.0	0	1-Sided Adj
Explanation:	Increase can be justified by the change in support services costs for operational maintenance, business continuity and compliance. Cyber audits and maturity assessments are required to ensure compliance with regulatory standards, strengthen security posture, and mitigate operational risks.							

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. NON-SHARED INTERNAL DEFENSES
Workpaper: 2CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	31	0	0	31	0.0	0	1-Sided Adj
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	-419	240	0	-179	-2.0	0	
2027	0	358	0	358	0.0	0	1-Sided Adj
Explanation:	Increase can be justified by the change in support services costs for operational maintenance, business continuity and compliance. Cyber audits and maturity assessments are required to ensure compliance with regulatory standards, strengthen security posture, and mitigate operational risks.						
2027	-450	0	0	-450	-2.0	0	1-Sided Adj
Explanation:	Reduced O&M labor support						
2027	0	-684	0	-684	0.0	0	1-Sided Adj
Explanation:	Reduction in the number of licenses and support services.						
2027	35	0	0	35	0.0	0	1-Sided Adj
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	-415	-326	0	-741	-2.0	0	
2028	0	1,124	0	1,124	0.0	0	1-Sided Adj
Explanation:	Increase can be justified by the change in support services costs for operational maintenance, business continuity and compliance. Cyber audits and maturity assessments are required to ensure compliance with regulatory standards, strengthen security posture, and mitigate operational risks.						

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. NON-SHARED INTERNAL DEFENSES
Workpaper: 2CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	-417	0	0	-417	-1.7	0	1-Sided Adj
Explanation:	Reduced O&M labor support						
2028	0	-684	0	-684	0.0	0	1-Sided Adj
Explanation:	Reduction in the number of licenses and support services.						
2028	32	0	0	32	0.0	0	1-Sided Adj
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	-385	440	0	55	-1.7	0	
2029	0	924	0	924	0.0	0	1-Sided Adj
Explanation:	Increase can be justified by the change in support services costs for operational maintenance, business continuity and compliance. Cyber audits and maturity assessments are required to ensure compliance with regulatory standards, strengthen security posture, and mitigate operational risks.						
2029	-357	0	0	-357	-1.3	0	1-Sided Adj
Explanation:	Reduced O&M labor support						
2029	0	-684	0	-684	0.0	0	1-Sided Adj
Explanation:	Reduction in the number of licenses and support services.						
2029	32	0	0	32	0.0	0	1-Sided Adj
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: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. NON-SHARED INTERNAL DEFENSES
Workpaper: 2CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029 Total	-325	240	0	-85	-1.3	0	
2030	0	1,124	0	1,124	0.0	0	1-Sided Adj
Explanation:	Increase can be justified by the change in support services costs for operational maintenance, business continuity and compliance. Cyber audits and maturity assessments are required to ensure compliance with regulatory standards, strengthen security posture, and mitigate operational risks.						
2030	-357	0	0	-357	-1.3	0	1-Sided Adj
Explanation:	Reduced O&M labor support						
2030	0	-684	0	-684	0.0	0	1-Sided Adj
Explanation:	Reduction in the number of licenses and support services.						
2030	32	0	0	32	0.0	0	1-Sided Adj
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	-325	440	0	115	-1.3	0	
2031	0	924	0	924	0.0	0	1-Sided Adj
Explanation:	Increase can be justified by the change in support services costs for operational maintenance, business continuity and compliance. Cyber audits and maturity assessments are required to ensure compliance with regulatory standards, strengthen security posture, and mitigate operational risks.						
2031	-357	0	0	-357	-1.3	0	1-Sided Adj
Explanation:	Reduced O&M labor support						

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. NON-SHARED INTERNAL DEFENSES
Workpaper: 2CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	0	-684	0	-684	0.0	0	1-Sided Adj
Explanation: Reduction in the number of licenses and support services.							
2031	32	0	0	32	0.0	0	1-Sided Adj
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	-325	240	0	-85	-1.3	0	

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. NON-SHARED INTERNAL DEFENSES
Workpaper: 2CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	891	707	771	764	794
Non-Labor	989	294	394	1,344	1,351
NSE	0	0	0	0	0
Total	1,880	1,001	1,165	2,107	2,146
FTE	6.8	5.2	5.2	4.9	4.3
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	6	6	6	5
Recorded-Adjusted (Nominal \$)					
Labor	891	707	771	764	794
Non-Labor	989	294	394	1,344	1,351
NSE	0	0	0	0	0
Total	1,880	1,001	1,165	2,107	2,146
FTE	6.8	5.2	5.2	4.9	4.3
Units	8	6	6	6	5
Vacation & Sick (Nominal \$)					
Labor	157	119	122	123	140

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. NON-SHARED INTERNAL DEFENSES
Workpaper: 2CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	157	119	122	123	140
FTE	1.3	0.9	0.9	0.9	0.8
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	170	100	72	39	0
Non-Labor	207	23	20	38	0
NSE	0	0	0	0	0
Total	377	123	91	76	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,219	926	965	925	935
Non-Labor	1,196	317	414	1,381	1,351
NSE	0	0	0	0	0
Total	2,414	1,243	1,379	2,306	2,286
FTE	8.1	6.1	6.1	5.8	5.1
Units	8	6	6	6	5

* 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: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. NON-SHARED INTERNAL DEFENSES
Workpaper: 2CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
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	6	6	6	5

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	8	1-Sided Adj

Explanation: Units are FTE. Enter unit count for 2021.

2021 Total	0	0	0	0.0	8	
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2022	0	0	0	0.0	6	1-Sided Adj
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Explanation: Units are FTE. Enter unit count for 2022.

2022 Total	0	0	0	0.0	6	
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Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. NON-SHARED INTERNAL DEFENSES
Workpaper: 2CS002.000 - NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	6	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2023.						
2023 Total	0	0	0	0.0	6	
2024	0	0	0	0.0	6	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2024.						
2024 Total	0	0	0	0.0	6	
2025	0	0	0	0.0	5	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2025.						
2025 Total	0	0	0	0.0	5	

Note: Totals may include rounding differences.

Area: CYBERSECURITY

Witness: Omar Zevallos

Summary of Shared Services Workpapers:

In 2025 \$ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Cybersecurity	4,200	3,812	3,388	6,493	6,176	6,676	6,926
Total	4,200	3,812	3,388	6,493	6,176	6,676	6,926

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Cost Center: VARIOUS

Summary for Category: A. Cybersecurity

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	538	555	446	541	600	600	600
Non-Labor	3,662	3,257	2,942	5,952	5,576	6,076	6,326
NSE	0	0	0	0	0	0	0
Total	4,200	3,812	3,388	6,493	6,176	6,676	6,926
FTE	3.4	3.5	2.8	3.4	3.8	3.8	3.8

Cost Centers belonging to this Category:

2200-2491.000 SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES

Labor	485	443	446	541	600	600	600
Non-Labor	990	378	226	226	3	3	3
NSE	0	0	0	0	0	0	0
Total	1,475	821	672	767	603	603	603
FTE	3.2	2.8	2.8	3.4	3.8	3.8	3.8

Unit Measure: FTEs

Units	3	3	3	3	4	4	4
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2200-0944.000 SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES

Labor	53	112	0	0	0	0	0
Non-Labor	2,672	2,879	2,716	5,726	5,573	6,073	6,323
NSE	0	0	0	0	0	0	0
Total	2,725	2,991	2,716	5,726	5,573	6,073	6,323
FTE	0.2	0.7	0.0	0.0	0.0	0.0	0.0

Unit Measure: FTEs

Units	0	1	0	0	0	0	0
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Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2491.000 - SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2200-2491.000 - SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

Activity Description:

The shared SCG cybersecurity costs represent labor and non-labor for the cybersecurity area where costs are shared between multiple business units and support the objectives of operating and maintaining the company infrastructure systems safely and reliably. Cybersecurity supports the necessary resources and systems maintenance needs of the following functional cybersecurity areas: threat Intelligence; monitoring, alerting and detection; systems operations; incident response; insider threat; vulnerability management; assessments; compliance; risk management; program office; consulting and engineering.

Forecast Explanations:

Labor - Base YR Rec

Historical costs have fluctuated between various workgroups as a result of either internal organizational changes, transfers of responsibilities, or shifting of cost drivers from one area of the Cybersecurity department to another. Therefore, base year methodology is most appropriate because the base year expenditures closely represent the future state of Cybersecurity forecasts.

Non-Labor - Base YR Rec

Historical costs, such as contractor services and cost of software and/or hardware systems maintenance, have fluctuated as a result of shifting cost drivers in the Cybersecurity department. Therefore, base year methodology is most appropriate because the base year expenditures closely represent the future state of Cybersecurity forecasts.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure ensures that costs are tied to the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions.

For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2200-2491.000 - SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Summary of Results:

Years	In 2025\$ (000) Incurred Costs											
	Adjusted Recorded					Adjusted Forecast						
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
Labor	198	236	156	143	485	443	446	541	600	600	600	
Non-Labor	1,277	493	1,051	1,579	990	378	226	226	3	3	3	
NSE	0	0	0	0	0	0	0	0	0	0	0	
Total	1,475	729	1,207	1,722	1,475	821	672	767	603	603	603	
FTE	1.5	1.8	1.3	0.9	3.2	2.8	2.8	3.4	3.8	3.8	3.8	
Units	2	2	1	1	3	3	3	3	4	4	4	

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2200-2491.000 - SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

	2025 Adjusted-Recorded					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	485	990	0	1,475	3.2	3
Total Incurred	485	990	0	1,475	3.2	3
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

	2026 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	443	378	0	821	2.8	3
Total Incurred	443	378	0	821	2.8	3
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

	2027 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	446	226	0	672	2.8	3
Total Incurred	446	226	0	672	2.8	3
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

	2028 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	541	226	0	767	3.4	3
Total Incurred	541	226	0	767	3.4	3
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2200-2491.000 - SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	600	3	0	603	3.8	4
Total Incurred	600	3	0	603	3.8	4
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	600	3	0	603	3.8	4
Total Incurred	600	3	0	603	3.8	4
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	600	3	0	603	3.8	4
Total Incurred	600	3	0	603	3.8	4
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2200-2491.000 - SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2026

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2027

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2028

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2029

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2030

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2031

Allocations are based on a weighted average of all cost centers within the workpaper

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2200-2491.000 - SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	485	485	485	485	485	485	-42	-39	56	115	115	115	443	446	541	600	600	600
NLbr	990	990	990	990	990	990	-612	-764	-764	-987	-987	-987	378	226	226	3	3	3
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,475	1,475	1,475	1,475	1,475	1,475	-654	-803	-708	-872	-872	-872	821	672	767	603	603	603
FTE	3.2	3.2	3.2	3.2	3.2	3.2	-0.4	-0.4	0.2	0.6	0.6	0.6	2.8	2.8	3.4	3.8	3.8	3.8
Units	3	3	3	3	3	3	0	0	0	1	1	1	3	3	3	4	4	4

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	27	0	0	27	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026	-69	0	0	-69	-0.4	0	1-Sided Adj
Explanation:	Reduced O&M labor support						
2026	0	-612	0	-612	0.0	0	1-Sided Adj
Explanation:	Reduction from moving bundled maintenance to capital from O&M						
2026 Total	-42	-612	0	-654	-0.4	0	

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2200-2491.000 - SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	0	-764	0	-764	0.0	0	1-Sided Adj
Explanation:	Reduction from moving bundled maintenance to capital from O&M						
2027	-69	0	0	-69	-0.4	0	1-Sided Adj
Explanation:	Reduced O&M labor support						
2027	30	0	0	30	0.0	0	1-Sided Adj
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	-39	-764	0	-803	-0.4	0	
2028	0	-764	0	-764	0.0	0	1-Sided Adj
Explanation:	Reduction from moving bundled maintenance to capital from O&M						
2028	24	0	0	24	0.2	0	1-Sided Adj
Explanation:	Increased O&M labor support						
2028	32	0	0	32	0.0	0	1-Sided Adj
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	56	-764	0	-708	0.2	0	
2029	0	-987	0	-987	0.0	0	1-Sided Adj
Explanation:	Reduction from moving bundled maintenance to capital from O&M						

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2200-2491.000 - SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	83	0	0	83	0.6	0	1-Sided Adj
Explanation:	Increased O&M labor support						
2029	32	0	0	32	0.0	0	1-Sided Adj
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	115	-987	0	-872	0.6	0	
2030	0	-987	0	-987	0.0	0	1-Sided Adj
Explanation:	Reduction from moving bundled maintenance to capital from O&M						
2030	83	0	0	83	0.6	0	1-Sided Adj
Explanation:	Increased O&M labor support						
2030	32	0	0	32	0.0	0	1-Sided Adj
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	115	-987	0	-872	0.6	0	
2031	0	-987	0	-987	0.0	0	1-Sided Adj
Explanation:	Reduction from moving bundled maintenance to capital from O&M						
2031	83	0	0	83	0.6	0	1-Sided Adj
Explanation:	Increased O&M labor support						

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2200-2491.000 - SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	32	0	0	32	0.0	0	1-Sided Adj
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	115	-987	0	-872	0.6	0	

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2200-2491.000 - SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	144	182	126	119	412
Non-Labor	8	8	31	599	221
NSE	0	0	0	0	0
Total	153	190	157	718	633
FTE	1.3	1.6	1.1	0.8	2.7
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	1,086	437	954	928	769
NSE	0	0	0	0	0
Total	1,086	437	954	928	769
FTE	0.0	0.0	0.0	0.0	0.0
Units	2	2	1	1	3
Recorded-Adjusted (Nominal \$)					
Labor	144	182	126	119	412
Non-Labor	1,094	445	984	1,527	990
NSE	0	0	0	0	0
Total	1,238	627	1,111	1,646	1,402
FTE	1.3	1.5	1.1	0.8	2.7
Units	2	2	1	1	3
Vacation & Sick (Nominal \$)					
Labor	25	31	20	19	73

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2200-2491.000 - SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	25	31	20	19	73
FTE	0.2	0.3	0.2	0.1	0.5
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	28	23	10	5	0
Non-Labor	183	48	66	52	0
NSE	0	0	0	0	0
Total	211	71	76	57	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	198	236	156	143	485
Non-Labor	1,277	493	1,051	1,579	990
NSE	0	0	0	0	0
Total	1,475	729	1,207	1,722	1,475
FTE	1.5	1.8	1.3	0.9	3.2
Units	2	2	1	1	3

* 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: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2200-2491.000 - SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

Summary of Adjustments to Recorded:

		In Nominal \$ (000) Incurred Costs				
Years	2021	2022	2023	2024	2025	
Labor	0	0	0	0	0	
Non-Labor	1,086	437	954	928	769	
NSE	0	0	0	0	0	
Total	1,086	437	954	928	769	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	2	2	1	1	3	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	1,086	0	0.0	0	CCTR Transf From 2200-0850.000
Explanation: Transfer Software Maintenance related costs from cost center 2200-0850 2200-0946, and 2200-2467 all under workpaper 2200-0850 to Cyber cost center 2200-2491 under workpaper 2200-2491 to align historical costs with 2028 GRC workpaper framework.						
2021	0	0	0	0.0	2	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2021.						
2021 Total	0	1,086	0	0.0	2	

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2200-2491.000 - SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	437	0	0.0	0	CCTR Transf From 2200-0850.000
Explanation:	Transfer Software Maintenance related costs from cost center 2200-0850 2200-0946, and 2200-2467 all under workpaper 2200-0850 to Cyber cost center 2200-2491 under workpaper 2200-2491 to align historical costs with 2028 GRC workpaper framework.					
2022	0	0	0	0.0	2	1-Sided Adj
Explanation:	Units are FTE. Enter unit count for 2022.					
2022 Total	0	437	0	0.0	2	
2023	0	954	0	0.0	0	CCTR Transf From 2200-0850.000
Explanation:	Transfer Software Maintenance related costs from cost center 2200-0850 2200-0946, and 2200-2467 all under workpaper 2200-0850 to Cyber cost center 2200-2491 under workpaper 2200-2491 to align historical costs with 2028 GRC workpaper framework.					
2023	0	0	0	0.0	1	1-Sided Adj
Explanation:	Units are FTE. Enter unit count for 2023.					
2023 Total	0	954	0	0.0	1	
2024	0	928	0	0.0	0	CCTR Transf From 2200-0850.000
Explanation:	Transfer Software Maintenance related costs from cost center 2200-0850 2200-0946, and 2200-2467 all under workpaper 2200-0850 to Cyber cost center 2200-2491 under workpaper 2200-2491 to align historical costs with 2028 GRC workpaper framework.					
2024	0	0	0	0.0	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: CYBERSECURITY
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Category-Sub: 1. SHARED PERIMETER DEFENSES
Cost Center: 2200-2491.000 - SHARED SERVICE CYBERSECURITY - PERIMETER DEFENSES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Units are FTE. Enter unit count for 2024.						
2024 Total	0	928	0	0.0	1	
2025	0	769	0	0.0	0	CCTR Transf From 2200-0850.000
Explanation: Transfer Software Maintenance related costs from cost center 2200-0850, 2200-0946, and 2200-2467 all under workpaper 2200-0850 to Cyber cost center 2200-2491 under workpaper 2200-2491 to align historical costs with 2028 GRC workpaper framework.						
2025	0	0	0	0.0	3	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2025.						
2025 Total	0	769	0	0.0	3	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2200-2491.000

2025												
Workpaper	Cost Center	2025 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-2491.000	2200-2491	\$ 1,401,874	44%	53%	3%		612,479	749,302	40,094	-	LAN ID's	
Grand Total		1,401,874					612,479	749,302	40,094	-		
							43.69%	53.45%	2.86%	0.00%	2025 Weighted Average	

2026												
Workpaper	Cost Center	2026 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-2491.000	2200-2491	\$ 720,240	44%	53%	3%		314,673	384,968	20,599	-	LAN ID's	
Grand Total		720,240					314,673	384,968	20,599	-		
							43.69%	53.45%	2.86%	0.00%	2026 Weighted Average	

2027												
Workpaper	Cost Center	2027 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-2491.000	2200-2491	\$ 568,904	44%	53%	3%		248,554	304,079	16,271	-	LAN ID's	
Grand Total		568,904					248,554	304,079	16,271	-		
							43.69%	53.45%	2.86%	0.00%	2027 Weighted Average	

2028												
Workpaper	Cost Center	2028 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-2491.000	2200-2491	\$ 661,889	44%	53%	3%		289,179	353,780	18,930	-	LAN ID's	
Grand Total		661,889					289,179	353,780	18,930	-		
							43.69%	53.45%	2.86%	0.00%	2028 Weighted Average	

2029												
Workpaper	Cost Center	2029 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-2491.000	2200-2491	\$ 498,289	44%	53%	3%		217,702	266,335	14,251	-	LAN ID's	
Grand Total		498,289					217,702	266,335	14,251	-		
							43.69%	53.45%	2.86%	0.00%	2029 Weighted Average	

2030												
Workpaper	Cost Center	2030 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-2491.000	2200-2491	\$ 498,289	44%	53%	3%		217,702	266,335	14,251	-	LAN ID's	
Grand Total		498,289					217,702	266,335	14,251	-		
							43.69%	53.45%	2.86%	0.00%	2030 Weighted Average	

2031												
Workpaper	Cost Center	2031 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-2491.000	2200-2491	\$ 498,289	44%	53%	3%		217,702	266,335	14,251	-	LAN ID's	
Grand Total		498,289					217,702	266,335	14,251	-		
							43.69%	53.45%	2.86%	0.00%	2031 Weighted Average	

Beginning of Workpaper
2200-0944.000 - SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2200-0944.000 - SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Activity Description:

The shared SCG cybersecurity costs represent labor and non-labor for the cybersecurity area where costs are shared between multiple business units and support the objectives of operating and maintaining the company infrastructure systems safely and reliably. Cybersecurity supports the necessary resources and systems maintenance needs of the following functional cybersecurity areas: threat Intelligence; monitoring, alerting and detection; systems operations; incident response; insider threat; vulnerability management; assessments; compliance; risk management; program office; consulting and engineering.

Forecast Explanations:

Labor - Base YR Rec

Historical costs have fluctuated between various workgroups as a result of either internal organizational changes, transfers of responsibilities, or shifting of cost drivers from one area of the Cybersecurity department to another. Therefore, base year methodology is most appropriate because the base year expenditures closely represent the future state of Cybersecurity forecasts.

Non-Labor - Base YR Rec

Historical costs, such as contractor services and cost of software and/or hardware systems maintenance, have fluctuated as a result of shifting cost drivers in the Cybersecurity department. Therefore, base year methodology is most appropriate because the base year expenditures closely represent the future state of Cybersecurity forecasts.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure ensures that costs are tied to the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions.

For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
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Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2200-0944.000 - SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Summary of Results:

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	101	184	206	170	53	112	0	0	0	0	0
Non-Labor	1,278	3,404	5,989	5,012	2,672	2,879	2,716	5,726	5,573	6,073	6,323
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,379	3,589	6,195	5,182	2,725	2,991	2,716	5,726	5,573	6,073	6,323
FTE	0.6	1.0	1.0	0.8	0.2	0.7	0.0	0.0	0.0	0.0	0.0
Units	1	1	1	1	0	1	0	0	0	0	0

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2200-0944.000 - SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

	2025 Adjusted-Recorded					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	53	2,672	0	2,725	0.2	0
Total Incurred	53	2,672	0	2,725	0.2	0
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

	2026 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	112	2,879	0	2,991	0.7	1
Total Incurred	112	2,879	0	2,991	0.7	1
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

	2027 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	2,716	0	2,716	0.0	0
Total Incurred	0	2,716	0	2,716	0.0	0
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

	2028 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	5,726	0	5,726	0.0	0
Total Incurred	0	5,726	0	5,726	0.0	0
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2200-0944.000 - SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	5,573	0	5,573	0.0	0
Total Incurred	0	5,573	0	5,573	0.0	0
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	6,073	0	6,073	0.0	0
	0	6,073	0	6,073	0.0	0
% Allocation						
	53.45%	53.45%				
	43.69%	43.69%				
	2.86%	2.86%				
	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	6,323	0	6,323	0.0	0
Total Incurred	0	6,323	0	6,323	0.0	0
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2200-0944.000 - SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2026

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2027

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2028

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2029

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2030

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2031

Allocations are based on weighted average of all cost centers within the workpaper

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2200-0944.000 - SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	53	53	53	53	53	53	59	-53	-53	-53	-53	-53	112	0	0	0	0	0
NLbr	2,672	2,672	2,672	2,672	2,672	2,672	207	44	3,054	2,901	3,401	3,651	2,879	2,716	5,726	5,573	6,073	6,323
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,725	2,725	2,725	2,725	2,725	2,725	266	-9	3,001	2,848	3,348	3,598	2,991	2,716	5,726	5,573	6,073	6,323
FTE	0.2	0.2	0.2	0.2	0.2	0.2	0.5	-0.2	-0.2	-0.2	-0.2	-0.2	0.7	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	1	0	0	0	0	0	1	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	52	0	0	52	0.5	0	1-Sided Adj
Explanation:	Increased O&M labor support						
2026	0	808	0	808	0.0	0	1-Sided Adj
Explanation:	Increased support and managed services costs for operational maintenance, business continuity and compliance.						
2026	0	-601	0	-601	0.0	0	1-Sided Adj
Explanation:	Non-labor costs have been reduced due to decreased software maintenance requirements, optimization of storage resources, and automation upgrades that have led to lower overhead costs.						
2026	7	0	0	7	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2200-0944.000 - SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
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	59	207	0	266	0.5	0	
2027	-53	0	0	-53	-0.2	0	1-Sided Adj
Explanation: Reduced O&M labor support							
2027	0	930	0	930	0.0	0	1-Sided Adj
Explanation: Increased support and managed services costs for operational maintenance, business continuity and compliance.							
2027	0	-886	0	-886	0.0	0	1-Sided Adj
Explanation: Non-labor costs have been reduced due to decreased software maintenance requirements, optimization of storage resources, and automation upgrades that have led to lower overhead costs.							
2027 Total	-53	44	0	-9	-0.2	0	
2028	-53	0	0	-53	-0.2	0	1-Sided Adj
Explanation: Reduced O&M labor support							
2028	0	3,940	0	3,940	0.0	0	1-Sided Adj
Explanation: Increased Support Services for platform support. Increase in the usage of cloud services and consumption costs.							
2028	0	-886	0	-886	0.0	0	1-Sided Adj
Explanation: Non-labor costs have been reduced due to decreased software maintenance requirements, optimization of storage resources, and automation upgrades that have led to lower overhead costs.							

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2200-0944.000 - SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028 Total	-53	3,054	0	3,001	-0.2	0	
2029	-53	0	0	-53	-0.2	0	1-Sided Adj
Explanation:	Reduced O&M labor support						
2029	0	3,940	0	3,940	0.0	0	1-Sided Adj
Explanation:	Increased Support Services for platform support. Increase in the usage of cloud services and consumption costs.						
2029	0	-1,039	0	-1,039	0.0	0	1-Sided Adj
Explanation:	Non-labor costs have been reduced due to decreased software maintenance requirements, optimization of storage resources, and automation upgrades that have led to lower overhead costs.						
2029 Total	-53	2,901	0	2,848	-0.2	0	
2030	-53	0	0	-53	-0.2	0	1-Sided Adj
Explanation:	Reduced O&M labor support						
2030	0	4,440	0	4,440	0.0	0	1-Sided Adj
Explanation:	Increased Support Services for platform support. Increase in the usage of cloud services and consumption costs.						
2030	0	-1,039	0	-1,039	0.0	0	1-Sided Adj
Explanation:	Non-labor costs have been reduced due to decreased software maintenance requirements, optimization of storage resources, and automation upgrades that have led to lower overhead costs.						
2030 Total	-53	3,401	0	3,348	-0.2	0	

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2200-0944.000 - SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	-53	0	0	-53	-0.2	0	1-Sided Adj
Explanation: Reduced O&M labor support							
2031	0	4,690	0	4,690	0.0	0	1-Sided Adj
Explanation: Increased Support Services for platform support. Increase in the usage of cloud services and consumption costs.							
2031	0	-1,039	0	-1,039	0.0	0	1-Sided Adj
Explanation: Non-labor costs have been reduced due to decreased software maintenance requirements, optimization of storage resources, and automation upgrades that have led to lower overhead costs.							
2031 Total	-53	3,651	0	3,598	-0.2	0	

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2200-0944.000 - SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	73	142	166	141	45
Non-Labor	1,095	3,020	4,559	3,838	1,707
NSE	0	0	0	0	0
Total	1,168	3,163	4,726	3,979	1,752
FTE	0.5	0.8	0.9	0.7	0.2
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	51	1,053	1,009	965
NSE	0	0	0	0	0
Total	0	51	1,053	1,009	965
FTE	0.0	0.0	0.0	0.0	0.0
Units	1	1	1	1	0
Recorded-Adjusted (Nominal \$)					
Labor	73	142	166	141	45
Non-Labor	1,095	3,071	5,612	4,847	2,672
NSE	0	0	0	0	0
Total	1,168	3,213	5,779	4,988	2,717
FTE	0.5	0.8	0.9	0.7	0.2
Units	1	1	1	1	0
Vacation & Sick (Nominal \$)					
Labor	13	24	26	23	8

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2200-0944.000 - SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	13	24	26	23	8
FTE	0.1	0.2	0.1	0.1	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	14	18	13	6	0
Non-Labor	183	333	377	165	0
NSE	0	0	0	0	0
Total	198	351	390	170	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	101	184	206	170	53
Non-Labor	1,278	3,404	5,989	5,012	2,672
NSE	0	0	0	0	0
Total	1,379	3,589	6,195	5,182	2,725
FTE	0.6	1.0	1.0	0.8	0.2
Units	1	1	1	1	0

* 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: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2200-0944.000 - SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Summary of Adjustments to Recorded:

		In Nominal \$ (000) Incurred Costs				
Years	2021	2022	2023	2024	2025	
Labor	0	0	0	0	0	
Non-Labor	0	51	1,053	1,009	965	
NSE	0	0	0	0	0	
Total	0	51	1,053	1,009	965	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	1	1	1	1	0	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-802	0	0.0	0	CCTR Transf From 2200-0346.000
Explanation:	Transfer Software Support related costs from cost center 2200-2510 under workpaper 2200-0346 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.					
2021	0	802	0	0.0	0	CCTR Transf From 2200-0346.000
Explanation:	REVERSE: Transfer Software Support related costs from cost center 2200-2510 under workpaper 2200-0346 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.					
2021	0	0	0	0.0	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2200-0944.000 - SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Units are FTE. Enter unit count for 2021.						
2021 Total	0	0	0	0.0	1	
2022	0	804	0	0.0	0	CCTR Transf From 2200-0346.000
Explanation: Transfer Software Support related costs from cost center 2200-2510 under workpaper 2200-0346 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.						
2022	0	51	0	0.0	0	CCTR Transf From 2200-0916.000
Explanation: Transfer Software License related costs from cost center 2200-0916 under workpaper 2IT007 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.						
2022	0	-804	0	0.0	0	CCTR Transf From 2200-0346.000
Explanation: REVERSE: Transfer Software Support related costs from cost center 2200-2510 under workpaper 2200-0346 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.						
2022	0	0	0	0.0	1	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2022.						
2022 Total	0	51	0	0.0	1	
2023	0	1,053	0	0.0	0	CCTR Transf From 2200-0916.000
Explanation: Transfer Software License related costs from cost center 2200-0916 under workpaper 2IT007 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.						

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2200-0944.000 - SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	629	0	0.0	0	CCTR Transf From 2200-0346.000
Explanation:	Transfer Software Support related costs from cost center 2200-2510 under workpaper 2200-0346 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.					
2023	0	-629	0	0.0	0	CCTR Transf From 2200-0346.000
Explanation:	REVERSE: Transfer Software Support related costs from cost center 2200-2510 under workpaper 2200-0346 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.					
2023	0	0	0	0.0	1	1-Sided Adj
Explanation:	Units are FTE. Enter unit count for 2023.					
2023 Total	0	1,053	0	0.0	1	
2024	0	652	0	0.0	0	CCTR Transf From 2200-0346.000
Explanation:	Transfer Software Support related costs from cost center 2200-2510 under workpaper 2200-0346 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.					
2024	0	1,009	0	0.0	0	CCTR Transf From 2200-0916.000
Explanation:	Transfer Software License related costs from cost center 2200-0916 under workpaper 21T007 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.					
2024	0	318	0	0.0	0	CCTR Transf From 2200-2316.000
Explanation:	Transfer Software Support related costs from cost center 2200-2316 under workpaper 21T006 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.					

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2200-0944.000 - SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	-318	0	0.0	0	CCTR Transf From 2200-2316.000
Explanation:	REVERSE: Transfer Software Support related costs from cost center 2200-2316 under workpaper 2IT006 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.					
2024	0	-652	0	0.0	0	CCTR Transf From 2200-0346.000
Explanation:	REVERSE: Transfer Software Support related costs from cost center 2200-2510 under workpaper 2200-0346 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.					
2024	0	1,044	0	0.0	0	CCTR Transf From 2200-0850.000
Explanation:	Transfer Software Support related costs from cost center 2200-0946 under workpaper 2200-0850 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.					
2024	0	-1,044	0	0.0	0	CCTR Transf From 2200-0850.000
Explanation:	REVERSE: Transfer Software Support related costs from cost center 2200-0946 under workpaper 2200-0850 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.					
2024	0	0	0	0.0	1	1-Sided Adj
Explanation:	Units are FTE. Enter unit count for 2024					
2024 Total	0	1,009	0	0.0	1	
2025	0	965	0	0.0	0	CCTR Transf From 2200-0916.000
Explanation:	Transfer Software License related costs from cost center 2200-0916 under workpaper 2IT007 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.					

Note: Totals may include rounding differences.

Area: CYBERSECURITY
Witness: Omar Zevallos
Category: A. Cybersecurity
Category-Sub: 2. SHARED INTERNAL DEFENSES
Cost Center: 2200-0944.000 - SHARED SERVICE CYBERSECURITY - INTERNAL DEFENSES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	0	965	0	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2200-0944.000

2025												
Workpaper	Cost Center	2025 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-0944.000	2200-0944	\$ 1,851,670	44%	53%	3%		808,994	989,717	52,958	-	LAN ID's	
	2200-2513	\$ 865,038	44%	53%	3%		377,935	462,363	24,740	-	LAN ID's	
Grand Total		2,716,708					1,186,930	1,452,080	77,698	-		
							43.69%	53.45%	2.86%	0.00%	2025 Weighted Average	

2026												
Workpaper	Cost Center	2026 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-0944.000	2200-0944	\$ 1,816,259	44%	53%	3%		793,524	970,790	51,945	-	LAN ID's	
	2200-2513	\$ 1,160,678	44%	53%	3%		507,100	620,382	33,195	-	LAN ID's	
Grand Total		2,976,937					1,300,624	1,591,173	85,140	-		
							43.69%	53.45%	2.86%	0.00%	2026 Weighted Average	

2027												
Workpaper	Cost Center	2027 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-0944.000	2200-0944	\$ 1,720,024	44%	53%	3%		751,479	919,353	49,193	-	LAN ID's	
	2200-2513	\$ 996,730	44%	53%	3%		435,471	532,752	28,506	-	LAN ID's	
Grand Total		2,716,754					1,186,950	1,452,105	77,699	-		
							43.69%	53.45%	2.86%	0.00%	2027 Weighted Average	

2028												
Workpaper	Cost Center	2028 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-0944.000	2200-0944	\$ 3,220,024	44%	53%	3%		1,406,829	1,721,103	92,093	-	LAN ID's	
	2200-2513	\$ 2,506,622	44%	53%	3%		1,095,143	1,339,789	71,689	-	LAN ID's	
Grand Total		5,726,646					2,501,972	3,060,892	163,782	-		
							43.69%	53.45%	2.86%	0.00%	2028 Weighted Average	

2029												
Workpaper	Cost Center	2029 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-0944.000	2200-0944	\$ 3,067,111	44%	53%	3%		1,340,021	1,639,371	87,719	-	LAN ID's	
	2200-2513	\$ 2,506,622	44%	53%	3%		1,095,143	1,339,789	71,689	-	LAN ID's	
Grand Total		5,573,733					2,435,164	2,979,160	159,409	-		
							43.69%	53.45%	2.86%	0.00%	2029 Weighted Average	

2030												
Workpaper	Cost Center	2030 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-0944.000	2200-0944	\$ 3,567,111	44%	53%	3%		1,558,471	1,906,621	102,019	-	LAN ID's	
	2200-2513	\$ 2,506,622	44%	53%	3%		1,095,143	1,339,789	71,689	-	LAN ID's	
Grand Total		6,073,733					2,653,614	3,246,410	173,709	-		
							43.69%	53.45%	2.86%	0.00%	2030 Weighted Average	

2031												
Workpaper	Cost Center	2031 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-0944.000	2200-0944	\$ 3,817,111	44%	53%	3%		1,667,696	2,040,246	109,169	-	LAN ID's	
	2200-2513	\$ 2,506,622	44%	53%	3%		1,095,143	1,339,789	71,689	-	LAN ID's	
Grand Total		6,323,733					2,762,839	3,380,035	180,859	-		
							43.69%	53.45%	2.86%	0.00%	2031 Weighted Average	

Southern California Gas Company
2028 GRC - APPLICATION
Non-Shared Service Workpapers

Area: CYBERSECURITY
Witness: Omar Zevallos

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0426	000	SEC STRGY & TECH RISK MGMT
2200-0430	000	MONITORING & RESPONSE
2200-0835	000	Cybersecurity Network Ops
2200-0837	000	Cybersecurity System Ops
2200-2469	000	CYBERSECURITY ENGINEERING & DELIVERY