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.26-06-014

Exhibit No.: (SCG-06-WP.1)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF DEVIN K. ZORNIZER
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

SEPTEMBER 2026

2028 General Rate Case - REVISED

INDEX OF WORKPAPERS

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Overall Summary For Exhibit No. SCG-06-WP.1

Area: GAS MAJOR PROJECTS

Witness: Devin K. Zornizer

In 2025 $ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
Description	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Non-Shared Services	189,044	191,065	206,230	209,900	202,061	207,166	206,936
Shared Services	2,233	2,354	2,354	2,486	2,441	2,442	2,440
Total	**191,277**	**193,419**	**208,584**	**212,386**	**204,502**	**209,608**	**209,376**

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS

Witness: Devin K. Zornizer

Summary of Non-Shared Services Workpapers:

In 2025 $ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Pipeline Safety Enhancement Plan	31,577	31,299	39,776	47,188	39,801	44,901	44,694
B. TIMP Execution	150,882	153,111	159,799	139,477	139,479	139,483	139,466
C. HP Distribution Assessments Execution	0	0	0	15,231	15,231	15,231	15,229
D. Gas Major Projects Program Management Office	3,471	3,504	3,504	3,502	3,503	3,503	3,501
E. Blowdown Reduction	3,114	3,151	3,151	4,502	4,047	4,048	4,046
Total	**189,044**	**191,065**	**206,230**	**209,900**	**202,061**	**207,166**	**206,936**

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: A. Pipeline Safety Enhancement Plan
Workpaper: 2MP000.000

Summary for Category: A. Pipeline Safety Enhancement Plan

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	2,679	2,850	2,636	2,184	2,040	1,723	3,250
Non-Labor	28,898	28,449	37,140	45,004	37,761	43,178	41,444
NSE	0	0	0	0	0	0	0
Total	**31,577**	**31,299**	**39,776**	**47,188**	**39,801**	**44,901**	**44,694**
FTE	19.4	18.8	17.4	14.4	13.5	11.4	21.5

Workpapers belonging to this Category:

2MP000.000 Pipeline Safety Enhancement Plan (PSEP)

Labor	2,679	2,850	2,636	2,184	2,040	1,723	3,250
Non-Labor	28,898	28,449	37,140	45,004	37,761	43,178	41,444
NSE	0	0	0	0	0	0	0
Total	**31,577**	**31,299**	**39,776**	**47,188**	**39,801**	**44,901**	**44,694**
FTE	19.4	18.8	17.4	14.4	13.5	11.4	21.5
Unit Measure: Miles of Pipe							
Units	44	34	18	63	63	39	62

Note: Totals may include rounding differences.

Beginning of Workpaper
2MP000.000 - Pipeline Safety Enhancement Plan (PSEP)

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: A. Pipeline Safety Enhancement Plan
Category-Sub 1. Pipeline Saftey Enhancement Plan
Workpaper: 2MP000.000 - Pipeline Safety Enhancement Plan (PSEP)
Unit Measure: Miles of Pipe

Activity Description:

Pursuant to CPUC Decision D.11-06-017, SoCalGas is required to replace or pressure test natural gas transmission pipelines that have not been previously pressure tested or for which reliable and complete records are unavailable. PSEP enhances public safety through hydrotesting of pipelines that do not have sufficient documentation of a pressure test to achieve at least 125% of MAOP and are in Classes 1 and 2 of non-HCAs. These costs represent PSEP Phase 2A hydrotest projects that are scheduled to be placed in service during the forecast period. Detailed information at a project level is contained in the supplemental workpapers (Ex. SCG-06-WP-S, Volume I).

Forecast Explanations:

Labor - Zero-Based

Labor costs are taken from project-specific estimates developed by SoCalGas following the Association for the Advancement of Cost Engineering (AACE) estimating standards per industry practices. This method is most appropriate because each PSEP project is unique in scope, size, and complexity.

Non-Labor - Zero-Based

Non-labor costs are taken from project-specific estimates developed by SoCalGas following the Association for the Advancement of Cost Engineering (AACE) estimating standards per industry practices. This method is most appropriate because each PSEP project is unique in scope, size, and complexity.

NSE - Zero-Based

Not applicable.

Units - Zero-Based

Miles of Pipe

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: A. Pipeline Safety Enhancement Plan
Category-Sub 1. Pipeline Saftey Enhancement Plan
Workpaper: 2MP000.000 - Pipeline Safety Enhancement Plan (PSEP)
Unit Measure: Miles of Pipe

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	4,843	4,459	3,137	2,895	2,679	2,850	2,636	2,184	2,040	1,723	3,250
Non-Labor	58,061	46,422	41,136	48,665	28,898	28,449	37,140	45,004	37,761	43,178	41,444
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**62,905**	**50,881**	**44,273**	**51,559**	**31,578**	**31,299**	**39,776**	**47,188**	**39,801**	**44,901**	**44,694**
FTE	41.4	35.9	25.8	23.5	19.4	18.8	17.4	14.4	13.5	11.4	21.5
Units	87	84	18	37	44	34	18	63	63	39	62

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: A. Pipeline Safety Enhancement Plan
Category-Sub: 1. Pipeline Saftey Enhancement Plan
Workpaper: 2MP000.000 - Pipeline Safety Enhancement Plan (PSEP)
Unit Measure: Miles of Pipe

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	2,799	2,588	2,147	2,005	1,693	3,196	51	48	37	35	30	54	2,850	2,636	2,184	2,040	1,723	3,250
NLbr	28,449	37,140	45,004	37,761	43,178	41,444	0	0	0	0	0	0	28,449	37,140	45,004	37,761	43,178	41,444
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**31,248**	**39,728**	**47,151**	**39,766**	**44,871**	**44,640**	**51**	**48**	**37**	**35**	**30**	**54**	**31,299**	**39,776**	**47,188**	**39,801**	**44,901**	**44,694**
FTE	18.8	17.4	14.4	13.5	11.4	21.5	0.0	0.0	0.0	0.0	0.0	0.0	18.8	17.4	14.4	13.5	11.4	21.5
Units	34	18	63	63	39	62	0	0	0	0	0	0	34	18	63	63	39	62

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	51	0	0	51	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	**51**	**0**	**0**	**51**	**0.0**	0	
2027	48	0	0	48	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	**48**	**0**	**0**	**48**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: A. Pipeline Safety Enhancement Plan
Category-Sub: 1. Pipeline Saftey Enhancement Plan
Workpaper: 2MP000.000 - Pipeline Safety Enhancement Plan (PSEP)
Unit Measure: Miles of Pipe

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2028	37	0	0	37	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	**37**	**0**	**0**	**37**	**0.0**	0	
2029	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.						
2029 Total	**35**	**0**	**0**	**35**	**0.0**	0	
2030	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.						
2030 Total	**30**	**0**	**0**	**30**	**0.0**	0	
2031	54	0	0	54	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	**54**	**0**	**0**	**54**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: A. Pipeline Safety Enhancement Plan
Category-Sub: 1. Pipeline Saftey Enhancement Plan
Workpaper: 2MP000.000 - Pipeline Safety Enhancement Plan (PSEP)
Unit Measure: Miles of Pipe

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	3,604	3,451	2,594	2,321	1,984
Non-Labor	48,059	42,985	39,182	45,540	27,154
NSE	0	0	0	0	0
Total	**51,662**	**46,436**	**41,777**	**47,861**	**29,138**
FTE	35.3	30.7	22.7	19.1	13.7
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	-61	-47	-88	70	293
Non-Labor	-30	34	-13	1,801	1,744
NSE	0	0	0	0	0
Total	**-91**	**-12**	**-101**	**1,870**	**2,037**
FTE	-0.5	-0.3	-0.7	0.8	2.6
Units	87	84	18	37	44
Recorded-Adjusted (Nominal $)					
Labor	3,542	3,405	2,506	2,390	2,277
Non-Labor	48,028	43,020	39,170	47,341	28,898
NSE	0	0	0	0	0
Total	**51,571**	**46,424**	**41,676**	**49,731**	**31,175**
FTE	34.8	30.3	22.0	20.0	16.3
Units	87	84	18	37	44
Vacation & Sick (Nominal $)					
Labor	625	575	398	384	402

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: A. Pipeline Safety Enhancement Plan
Category-Sub: 1. Pipeline Saftey Enhancement Plan
Workpaper: 2MP000.000 - Pipeline Safety Enhancement Plan (PSEP)
Unit Measure: Miles of Pipe

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	**625**	**575**	**398**	**384**	**402**
FTE	6.6	5.6	3.8	3.5	3.1
Units	0	0	0	0	0
Escalation to 2025$					
Labor	676	479	232	121	0
Non-Labor	10,033	3,403	1,966	1,324	0
NSE	0	0	0	0	0
Total	**10,709**	**3,882**	**2,199**	**1,444**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	4,843	4,459	3,137	2,895	2,679
Non-Labor	58,061	46,422	41,136	48,665	28,898
NSE	0	0	0	0	0
Total	**62,905**	**50,881**	**44,273**	**51,559**	**31,578**
FTE	41.4	35.9	25.8	23.5	19.4
Units	87	84	18	37	44

* 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 MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: A. Pipeline Safety Enhancement Plan
Category-Sub: 1. Pipeline Saftey Enhancement Plan
Workpaper: 2MP000.000 - Pipeline Safety Enhancement Plan (PSEP)
Unit Measure: Miles of Pipe

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	-61	-47	-88	70	293
Non-Labor	-30	34	-13	1,801	1,744
NSE	0	0	0	0	0
Total	**-91**	**-12**	**-101**	**1,870**	**2,037**
FTE	-0.5	-0.3	-0.7	0.8	2.6
Units	87	84	18	37	44

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	87	1-Sided Adj
Explanation:	Added unit measure and count information.					
2021	-61	-30	0	-0.5	0	CCTR Transf To 2200-0610.002
Explanation:	Adjustment to transfer SDG&E blowdown costs to appropriate workpaper where activities are forecasted.					
2021 Total	**-61**	**-30**	**0**	**-0.5**	87	
2022	0	0	0	0.0	84	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: A. Pipeline Safety Enhancement Plan
Category-Sub: 1. Pipeline Saftey Enhancement Plan
Workpaper: 2MP000.000 - Pipeline Safety Enhancement Plan (PSEP)
Unit Measure: Miles of Pipe

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Added unit measure and count information.					
2022	0	-50	0	0.0	0	1-Sided Adj
Explanation:	Adding 6900200 (directs) 6290040 (CIAC) and 6233005 (uncoll) offset by removing 6900199 (V&S) and 6900201 (overheads).					
2022	48	100	0	0.5	0	CCTR Transf From 2200-2335.000
Explanation:	Transfer of scope validation costs for pipeline projects more accurately reflected in the 2MP000.000 Workpaper					
2022	-95	-15	0	-0.8	0	CCTR Transf To 2200-0610.002
Explanation:	Adjustment to transfer SDG&E blowdown costs to appropriate workpaper where activities are forecasted.					
2022 Total	**-47**	**34**	**0**	**-0.3**	84	
2023	0	0	0	0.0	18	1-Sided Adj
Explanation:	Added unit measure and count information.					
2023	0	21	0	0.0	0	1-Sided Adj
Explanation:	Adding 6900200 (directs) offset by removing 6900199 (V&S) 6900201 (overheads), and misc employee benefits that are not balanced as part of TIMP					
2023	0	5	0	0.0	0	CCTR Transf From 2200-2335.000

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: A. Pipeline Safety Enhancement Plan
Category-Sub: 1. Pipeline Saftey Enhancement Plan
Workpaper: 2MP000.000 - Pipeline Safety Enhancement Plan (PSEP)
Unit Measure: Miles of Pipe

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer of scope validation costs for pipeline projects more accurately reflected in the 2MP000.000 Workpaper					
2023	-88	-38	0	-0.7	0	CCTR Transf To 2200-0610.002
Explanation:	Adjustment to transfer SDG&E blowdown costs to appropriate workpaper where activities are forecasted.					
2023 Total	**-88**	**-13**	**0**	**-0.7**	18	
2024	0	0	0	0.0	37	1-Sided Adj
Explanation:	Added unit measure and count information.					
2024	0	-67	0	0.0	0	1-Sided Adj
Explanation:	Adding 6900200 (directs) and 6350998 (GWO and BWO costs distributed) offset by removing 6900199 (V&S), 6900201 (overheads), and misc employee benefits that are not balanced as part of TIMP					
2024	-102	-56	0	-0.8	0	CCTR Transf To 2200-0610.002
Explanation:	Adjustment to transfer SDG&E blowdown costs to appropriate workpaper where activities are forecasted.					
2024	172	1,923	0	1.6	0	CCTR Transf From 2200-2335.000
Explanation:	Transfer of scope validation costs for pipeline projects more accurately reflected in the 2MP000.000 Workpaper					
2024 Total	**70**	**1,801**	**0**	**0.8**	37	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: A. Pipeline Safety Enhancement Plan
Category-Sub: 1. Pipeline Saftey Enhancement Plan
Workpaper: 2MP000.000 - Pipeline Safety Enhancement Plan (PSEP)
Unit Measure: Miles of Pipe

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	-27	-37	0	-0.2	0	CCTR Transf To 2200-0610.002
Explanation:	Adjustment to transfer SDG&E blowdown costs to appropriate workpaper where activities are forecasted.					
2025	0	0	0	0.0	44	1-Sided Adj
Explanation:	Adjustment to include unit measure.					
2025	320	1,781	0	2.8	0	CCTR Transf From 2200-2335.000
Explanation:	Transfer of scope validation costs for pipeline projects more accurately reflected in the 2MP000.000 Workpaper					
2025 Total	**293**	**1,744**	**0**	**2.6**	44	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: B. TIMP Execution
Workpaper: 2MP002.000

Summary for Category: B. TIMP Execution

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	19,676	19,734	19,737	19,716	19,718	19,722	19,705
Non-Labor	131,206	133,377	140,062	119,761	119,761	119,761	119,761
NSE	0	0	0	0	0	0	0
Total	**150,882**	**153,111**	**159,799**	**139,477**	**139,479**	**139,483**	**139,466**
FTE	148.5	147.9	147.9	147.9	147.9	147.9	147.9

Workpapers belonging to this Category:

2MP002.000 TIMP Execution

Labor	19,676	19,734	19,737	19,716	19,718	19,722	19,705
Non-Labor	131,206	133,377	140,062	119,761	119,761	119,761	119,761
NSE	0	0	0	0	0	0	0
Total	**150,882**	**153,111**	**159,799**	**139,477**	**139,479**	**139,483**	**139,466**
FTE	148.5	147.9	147.9	147.9	147.9	147.9	147.9
Unit Measure: Miles							
Units	668	449	517	423	423	423	423

Note: Totals may include rounding differences.

Beginning of Workpaper
2MP002.000 - TIMP Execution

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: B. TIMP Execution
Category-Sub 1. TIMP Excecution
Workpaper: 2MP002.000 - TIMP Execution
Unit Measure: Miles

Activity Description:

TIMP assessments, remediation, preventive & mitigative measures, and other activities in compliance with 49 CFR Part 192, Subpart O, as well as new requirements of 49 CFR § 192.710.

Forecast Explanations:

Labor - 3-YR Average

SoCalGas company labor in support of the TIMP. The forecast method selected for this workpaper is 3-year average. This method is most appropriate because the 2023-2025 most closely represents the current level of activity after changes in federal regulations. Adjustments to the 3-year average have been made to reflect the level of activity in forecasted years. Additionally, in order to account for the increased uncertainty and variability in year to year activities during the 2028-2031 cycle, SoCalGas has normalized the level of activity for 2028-2031.

Non-Labor - 3-YR Average

SoCalGas non-labor costs (e.g., contracts) in support of the TIMP. The forecast method selected for this workpaper is 3-year average. This method is most appropriate because the 2023-2025 most closely represents the current level of activity after changes in federal regulations. Adjustments to the 3-year average have been made to reflect the level of activity in forecasted years. Additionally, in order to account for the increased uncertainty and variability in year to year activities during the 2028-2031 cycle, SoCalGas has normalized the level of activity for 2028-2031.

NSE - 3-YR Average

Not Applicable

Units - 3-YR Average

The costs are driven primarily by TIMP assessments, which are unitized and forecasted by the number of projects (ILI) or the amount of mileage (ECDA). For the purposes of calculating Benefit Cost Ratios, SoCalGas is forecasting the number of miles each year.

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: B. TIMP Execution
Category-Sub 1. TIMP Excecution
Workpaper: 2MP002.000 - TIMP Execution
Unit Measure: Miles

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	18,644	19,383	19,472	18,985	19,676	19,734	19,737	19,716	19,718	19,722	19,705
Non-Labor	81,236	91,977	82,617	112,912	131,206	133,377	140,062	119,761	119,761	119,761	119,761
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**99,880**	**111,360**	**102,089**	**131,897**	**150,882**	**153,111**	**159,799**	**139,477**	**139,479**	**139,483**	**139,466**
FTE	148.5	155.6	152.4	142.9	148.5	147.9	147.9	147.9	147.9	147.9	147.9
Units	471	257	407	361	668	449	517	423	423	423	423

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: B. TIMP Execution
Category-Sub: 1. TIMP Excecution
Workpaper: 2MP002.000 - TIMP Execution
Unit Measure: Miles

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	19,378	19,378	19,378	19,378	19,378	19,378	356	359	338	340	344	327	19,734	19,737	19,716	19,718	19,722	19,705
NLbr	108,912	108,912	108,912	108,912	108,912	108,912	24,465	31,150	10,849	10,849	10,849	10,849	133,377	140,062	119,761	119,761	119,761	119,761
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**128,290**	**128,290**	**128,290**	**128,290**	**128,290**	**128,290**	**24,821**	**31,509**	**11,187**	**11,189**	**11,193**	**11,176**	**153,111**	**159,799**	**139,477**	**139,479**	**139,483**	**139,466**
FTE	147.9	147.9	147.9	147.9	147.9	147.9	0.0	0.0	0.0	0.0	0.0	0.0	147.9	147.9	147.9	147.9	147.9	147.9
Units	478	478	478	478	478	478	-29	39	-55	-55	-55	-55	449	517	423	423	423	423

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	0	24,465	0	24,465	0.0	-29	1-Sided Adj
Explanation:	This adjustment reflects changes to the forecast from the three year average. The change in cost is driven by the type and amount of assessments planned to comply with enhanced federal regulations.						
2026	356	0	0	356	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	**356**	**24,465**	**0**	**24,821**	**0.0**	-29	
2027	0	31,150	0	31,150	0.0	39	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: B. TIMP Execution
Category-Sub: 1. TIMP Excecution
Workpaper: 2MP002.000 - TIMP Execution
Unit Measure: Miles

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
Explanation:	This adjustment reflects changes to the forecast from the three year average. The change in cost is driven by the type and amount of assessments planned to comply with enhanced federal regulations.						
2027	359	0	0	359	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	**359**	**31,150**	**0**	**31,509**	**0.0**	39	
2028	338	0	0	338	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	0	10,849	0	10,849	0.0	-55	1-Sided Adj
Explanation:	This adjustment reflects changes to the forecast from the three year average. The change in cost is driven by the type and amount of assessments planned to comply with enhanced federal regulations.						
2028 Total	**338**	**10,849**	**0**	**11,187**	**0.0**	-55	
2029	0	10,849	0	10,849	0.0	-55	1-Sided Adj
Explanation:	This adjustment reflects changes to the forecast from the three year average. The change in cost is driven by the type and amount of assessments planned to comply with enhanced federal regulations.						
2029	340	0	0	340	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	**340**	**10,849**	**0**	**11,189**	**0.0**	-55	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: B. TIMP Execution
Category-Sub: 1. TIMP Excecution
Workpaper: 2MP002.000 - TIMP Execution
Unit Measure: Miles

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2030	344	0	0	344	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	0	10,849	0	10,849	0.0	-55	1-Sided Adj
Explanation:	This adjustment reflects changes to the forecast from the three year average. The change in cost is driven by the type and amount of assessments planned to comply with enhanced federal regulations.						
2030 Total	**344**	**10,849**	**0**	**11,193**	**0.0**	-55	
2031	327	0	0	327	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	0	10,849	0	10,849	0.0	-55	1-Sided Adj
Explanation:	This adjustment reflects changes to the forecast from the three year average. The change in cost is driven by the type and amount of assessments planned to comply with enhanced federal regulations.						
2031 Total	**327**	**10,849**	**0**	**11,176**	**0.0**	-55	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: B. TIMP Execution
Category-Sub: 1. TIMP Excecution
Workpaper: 2MP002.000 - TIMP Execution
Unit Measure: Miles

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	8,442	9,521	9,858	9,773	10,793
Non-Labor	58,708	68,116	62,271	92,771	115,981
NSE	0	0	0	0	0
Total	**67,150**	**77,637**	**72,129**	**102,544**	**126,774**
FTE	74.9	82.3	81.0	73.2	76.8
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	5,195	5,279	5,700	5,904	5,928
Non-Labor	8,490	17,119	16,397	17,069	15,225
NSE	0	0	0	0	0
Total	**13,685**	**22,398**	**22,097**	**22,974**	**21,154**
FTE	50.1	49.4	49.4	48.4	48.0
Units	471	257	407	361	668
Recorded-Adjusted (Nominal $)					
Labor	13,636	14,801	15,558	15,677	16,721
Non-Labor	67,198	85,235	78,668	109,840	131,206
NSE	0	0	0	0	0
Total	**80,835**	**100,036**	**94,226**	**125,518**	**147,928**
FTE	125.0	131.7	130.4	121.7	124.8
Units	471	257	407	361	668
Vacation & Sick (Nominal $)					
Labor	2,407	2,498	2,471	2,516	2,955

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: B. TIMP Execution
Category-Sub: 1. TIMP Excecution
Workpaper: 2MP002.000 - TIMP Execution
Unit Measure: Miles

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	**2,407**	**2,498**	**2,471**	**2,516**	**2,955**
FTE	23.5	23.9	22.0	21.2	23.7
Units	0	0	0	0	0
Escalation to 2025$					
Labor	2,601	2,084	1,443	792	0
Non-Labor	14,038	6,742	3,949	3,071	0
NSE	0	0	0	0	0
Total	**16,638**	**8,826**	**5,392**	**3,863**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	18,644	19,383	19,472	18,985	19,676
Non-Labor	81,236	91,977	82,617	112,912	131,206
NSE	0	0	0	0	0
Total	**99,880**	**111,360**	**102,089**	**131,897**	**150,882**
FTE	148.5	155.6	152.4	142.9	148.5
Units	471	257	407	361	668

* 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 MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: B. TIMP Execution
Category-Sub: 1. TIMP Excecution
Workpaper: 2MP002.000 - TIMP Execution
Unit Measure: Miles

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	5,195	5,279	5,700	5,904	5,928
Non-Labor	8,490	17,119	16,397	17,069	15,225
NSE	0	0	0	0	0
Total	**13,685**	**22,398**	**22,097**	**22,974**	**21,154**
FTE	50.1	49.4	49.4	48.4	48.0
Units	471	257	407	361	668

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	229	0	0.0	0	1-Sided Adj
Explanation:	Adding 6900200 (directs) and 6211635 (matl co use gas) offset by removing 6900199 (V&S) and 6900201 (overheads)					
2021	5,305	9,639	0	51.0	0	CCTR Transf From 2200-0957.000
Explanation:	This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Project Execution from Cost Center 2200-0957 (as reflected in workpaper 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)) to Cost Center 2200-0256 (as reflected in workpaper 2MP002.000 - TIMP Project Execution). The purpose of this transfer is to align TIMP Project Execution costs with the appropriate cost center where the activities are operationally based and forecasted					

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: B. TIMP Execution
Category-Sub: 1. TIMP Excecution
Workpaper: 2MP002.000 - TIMP Execution
Unit Measure: Miles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	471	1-Sided Adj
Explanation:	Unit measure and count added.					
2021	0	-1	0	0.0	0	CCTR Transf To 2200-0610.002
Explanation:	Adjustment to transfer SDG&E blowdown costs to appropriate workpaper where activities are forecasted.					
2021	-11	-40	0	0.0	0	CCTR Transf To 2200-2394.000
Explanation:	This adjustment transfers labor non-labor and FTEs associated with non-refundable program support costs to align with the appropriate workpaper where the activities are operationally based and forecasted.					
2021	-1	0	0	0.0	0	CCTR Transf To 2200-0298.001
Explanation:	Adjustment to transfer NERBA costs to appropriate workpaper where activities and costs are forecasted.					
2021	-97	-1,336	0	-0.9	0	CCTR Transf To 2200-0957.000
Explanation:	This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Program Management from Cost Center 2200-0256 (as reflected in workpaper 2MP002.000 - TIMP Execution) to Cost Center 2200-0957 (as reflected in workpaper 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)). The purpose of this transfer is to align TIMP program management costs with the appropriate cost center where the activities are operationally based and forecasted.					
2021 Total	**5,195**	**8,490**	**0**	**50.1**	471	
2022	0	-50	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: B. TIMP Execution
Category-Sub: 1. TIMP Excecution
Workpaper: 2MP002.000 - TIMP Execution
Unit Measure: Miles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Adding 6900200 (directs) 6290040 (CIAC) and 6233005 (uncoll) offset by removing 6900199 (V&S) and 6900201 (overheads)					
2022	5,541	18,134	0	50.7	0	CCTR Transf From 2200-0957.000
Explanation:	This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Project Execution from Cost Center 2200-0957 (as reflected in workpaper 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)) to Cost Center 2200-0256 (as reflected in workpaper 2MP002.000 - TIMP Project Execution). The purpose of this transfer is to align TIMP Project Execution costs with the appropriate cost center where the activities are operationally based and forecasted					
2022	0	0	0	0.0	257	1-Sided Adj
Explanation:	Unit measure and count added.					
2022	0	0	0	0.0	0	CCTR Transf To 2200-0610.002
Explanation:	Adjustment to transfer SDG&E blowdown costs to appropriate workpaper where activities are forecasted.					
2022	-2	-1	0	0.0	0	CCTR Transf To 2200-0298.001
Explanation:	Adjustment to transfer NERBA costs to appropriate workpaper where activities and costs are forecasted.					
2022	-111	-28	0	0.1	0	CCTR Transf To 2200-2394.000
Explanation:	This adjustment transfers labor non-labor and FTEs associated with non-refundable program support costs to align with the appropriate workpaper where the activities are operationally based and forecasted.					
2022	-148	-1,084	0	-1.4	0	CCTR Transf To 2200-0957.000

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: B. TIMP Execution
Category-Sub: 1. TIMP Excecution
Workpaper: 2MP002.000 - TIMP Execution
Unit Measure: Miles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Program Management from Cost Center 2200-0256 (as reflected in workpaper 2MP002.000 - TIMP Execution) to Cost Center 2200-0957 (as reflected in workpaper 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)). The purpose of this transfer is to align TIMP program management costs with the appropriate cost center where the activities are operationally based and forecasted.					
2022	0	148	0	0.0	0	CCTR Transf To 2200-0957.000
Explanation:	This adjustment is a correction of a previous adjustment that erroneously included Labor costs in the Non-Labor category.					
2022 Total	**5,279**	**17,119**	**0**	**49.4**	257	
2023	0	21	0	0.0	0	1-Sided Adj
Explanation:	Adding 6900200 (directs) offset by removing 6900199 (V&S) 6900201 (overheads), and misc employee benefits that are not balanced as part of TIMP					
2023	0	0	0	0.0	407	1-Sided Adj
Explanation:	Unit measure and count added.					
2023	5,882	17,421	0	50.8	0	CCTR Transf From 2200-0957.000
Explanation:	This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Project Execution from Cost Center 2200-0957 (as reflected in workpaper 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)) to Cost Center 2200-0256 (as reflected in workpaper 2MP002.000 - TIMP Project Execution). The purpose of this transfer is to align TIMP Project Execution costs with the appropriate cost center where the activities are operationally based and forecasted					
2023	0	-1	0	0.0	0	CCTR Transf To 2200-0610.002

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: B. TIMP Execution
Category-Sub: 1. TIMP Excecution
Workpaper: 2MP002.000 - TIMP Execution
Unit Measure: Miles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Adjustment to transfer SDG&E blowdown costs to appropriate workpaper where activities are forecasted.					
2023	-14	-105	0	0.1	0	CCTR Transf To 2200-2394.000
Explanation:	This adjustment transfers labor non-labor and FTEs associated with non-refundable program support costs to align with the appropriate workpaper where the activities are operationally based and forecasted.					
2023	-168	-939	0	-1.5	0	CCTR Transf To 2200-0957.000
Explanation:	This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Program Management from Cost Center 2200-0256 (as reflected in workpaper 2MP002.000 - TIMP Execution) to Cost Center 2200-0957 (as reflected in workpaper 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)). The purpose of this transfer is to align TIMP program management costs with the appropriate cost center where the activities are operationally based and forecasted.					
2023 Total	**5,700**	**16,397**	**0**	**49.4**	407	
2024	0	-67	0	0.0	0	1-Sided Adj
Explanation:	Adding 6900200 (directs) and 6350998 (GWO and BWO costs distributed) offset by removing 6900199 (V&S), 6900201 (overheads), and misc employee benefits that are not balanced as part of TIMP.					
2024	-122	-1,727	0	-1.1	0	CCTR Transf To 2200-0255.000
Explanation:	This adjustment transfers labor non-labor and FTEs associated with Gas Transmission costs to align with the appropriate workpaper where the activities are operationally based and forecasted.					
2024	6,278	19,594	0	51.7	0	CCTR Transf From 2200-0957.000

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: B. TIMP Execution
Category-Sub: 1. TIMP Excecution
Workpaper: 2MP002.000 - TIMP Execution
Unit Measure: Miles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Project Execution from Cost Center 2200-0957 (as reflected in workpaper 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)) to Cost Center 2200-0256 (as reflected in workpaper 2MP002.000 - TIMP Project Execution). The purpose of this transfer is to align TIMP Project Execution costs with the appropriate cost center where the activities are operationally based and forecasted					
2024	0	0	0	0.0	361	1-Sided Adj
Explanation:	Unit measure and count added.					
2024	0	0	0	0.0	0	CCTR Transf To 2200-0610.002
Explanation:	Adjustment to transfer SDG&E blowdown costs to appropriate workpaper where activities are forecasted.					
2024	-3	-61	0	0.0	0	CCTR Transf To 2200-2394.000
Explanation:	This adjustment transfers labor and non-labor associated with non-refundable program support costs to align with the appropriate workpaper where the activities are operationally based and forecasted.					
2024	-248	-670	0	-2.2	0	CCTR Transf To 2200-0957.000
Explanation:	This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Program Management from Cost Center 2200-0256 (as reflected in workpaper 2MP002.000 - TIMP Execution) to Cost Center 2200-0957 (as reflected in workpaper 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)). The purpose of this transfer is to align TIMP program management costs with the appropriate cost center where the activities are operationally based and forecasted.					
2024 Total	**5,904**	**17,069**	**0**	**48.4**	361	
2025	0	45	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: B. TIMP Execution
Category-Sub: 1. TIMP Excecution
Workpaper: 2MP002.000 - TIMP Execution
Unit Measure: Miles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Accounting adjustment and other miscellaneous costs.					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	Excluding CEMA related costs from the GRC.					
2025	0	-1	0	0.0	0	CCTR Transf To 2200-0610.002
Explanation:	Adjustment to transfer SDG&E blowdown costs to appropriate workpaper where activities are forecasted.					
2025	-117	-83	0	0.1	0	CCTR Transf To 2200-2394.000
Explanation:	This adjustment transfers labor non-labor and FTEs associated with non-refundable program support costs to align with the appropriate workpaper where the activities are operationally based and forecasted.					
2025	0	0	0	0.0	668	1-Sided Adj
Explanation:	Adjustment made to include unit measure.					
2025	6,046	15,264	0	47.9	0	CCTR Transf From 2200-0957.000
Explanation:	This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Project Execution from Cost Center 2200-0957 (as reflected in workpaper 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)) to Cost Center 2200-0256 (as reflected in workpaper 2MP002.000 - TIMP Project Execution). The purpose of this transfer is to align TIMP Project Execution costs with the appropriate cost center where the activities are operationally based and forecasted					
2025 Total	**5,928**	**15,225**	**0**	**48.0**	668	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: C. HP Distribution Assessments Execution
Workpaper: 2MP002.002

Summary for Category: C. HP Distribution Assessments Execution

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	2,134	2,134	2,134	2,132
Non-Labor	0	0	0	13,097	13,097	13,097	13,097
NSE	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**15,231**	**15,231**	**15,231**	**15,229**
FTE	0.0	0.0	0.0	16.2	16.2	16.2	16.2

Workpapers belonging to this Category:

2MP002.002 HP Distribution Assessments Execution

Labor	0	0	0	2,134	2,134	2,134	2,132
Non-Labor	0	0	0	13,097	13,097	13,097	13,097
NSE	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**15,231**	**15,231**	**15,231**	**15,229**
FTE	0.0	0.0	0.0	16.2	16.2	16.2	16.2
Unit Measure: Miles							
Units	0	0	0	4	4	4	4

Note: Totals may include rounding differences.

Beginning of Workpaper
2MP002.002 - HP Distribution Assessments Execution

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: C. HP Distribution Assessments Execution
Category-Sub 2. HP Distribution Assessments Execution
Workpaper: 2MP002.002 - HP Distribution Assessments Execution
Unit Measure: Miles

Activity Description:

The Company intends to conduct integrity assessments on high priority, high-pressure (HP) distribution pipeline segments operating under 20% SMYS and above 60 psig. These pipelines, while regulated as distribution, operate near the upper stress limits and may share integrity threats common to vintage transmission lines, including manufacturing-related defects. Limited historical failure data and previously unavailable inspection methods have made it difficult to accurately assess risk for these higher-stress distribution segments. This effort will better characterize pipeline condition and integrity risk. A complete and accurate understanding of the pipeline system is fundamental to effective risk analysis and is critical to ensuring the safe and reliable operation of SoCalGas's pipeline infrastructure. Advanced integrity assessment methods, such as robotic in-line inspection (ILI), will enable a more comprehensive understanding of the baseline condition and threats on HP distribution pipelines. A total of seven HP distribution segments were identified for pre-assessment. Refer to supplemental workpaper for more detail.

Forecast Explanations:

Labor - Zero-Based

Labor forecasts are established using a zero-based methodology, informed by historical cost and execution experience from comparable ILI projects, in support of high-pressure distribution assessment activities. Additional detail is provided in the supplemental workpaper.

Non-Labor - Zero-Based

Non-labor forecasts are established using a zero-based methodology, informed by historical cost and execution experience from comparable ILI projects, in support of high-pressure distribution assessment activities. Additional detail is provided in the supplemental workpaper.

NSE - Zero-Based

Not Applicable

Units - Zero-Based

Miles

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: C. HP Distribution Assessments Execution
Category-Sub 2. HP Distribution Assessments Execution
Workpaper: 2MP002.002 - HP Distribution Assessments Execution
Unit Measure: Miles

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	2,134	2,134	2,134	2,132
Non-Labor	0	0	0	0	0	0	0	13,097	13,097	13,097	13,097
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**15,231**	**15,231**	**15,231**	**15,229**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	16.2	16.2	16.2	16.2
Units	0	0	0	0	0	0	0	4	4	4	4

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: C. HP Distribution Assessments Execution
Category-Sub: 2. HP Distribution Assessments Execution
Workpaper: 2MP002.002 - HP Distribution Assessments Execution
Unit Measure: Miles

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	0	0	2,097	2,097	2,097	2,097	0	0	37	37	37	35	0	0	2,134	2,134	2,134	2,132
NLbr	0	0	13,097	13,097	13,097	13,097	0	0	0	0	0	0	0	0	13,097	13,097	13,097	13,097
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**15,194**	**15,194**	**15,194**	**15,194**	**0**	**0**	**37**	**37**	**37**	**35**	**0**	**0**	**15,231**	**15,231**	**15,231**	**15,229**
FTE	0.0	0.0	16.2	16.2	16.2	16.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	16.2	16.2	16.2	16.2
Units	0	0	4	4	4	4	0	0	0	0	0	0	0	0	4	4	4	4

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026 Total	**0**	**0**	**0**	**0**	**0.0**	0	
2027 Total	**0**	**0**	**0**	**0**	**0.0**	0	
2028	37	0	0	37	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	**37**	**0**	**0**	**37**	**0.0**	0	
2029	37	0	0	37	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: C. HP Distribution Assessments Execution
Category-Sub: 2. HP Distribution Assessments Execution
Workpaper: 2MP002.002 - HP Distribution Assessments Execution
Unit Measure: Miles

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	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.						
2029 Total	**37**	**0**	**0**	**37**	**0.0**	0	
2030	37	0	0	37	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	**37**	**0**	**0**	**37**	**0.0**	0	
2031	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.						
2031 Total	**35**	**0**	**0**	**35**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: C. HP Distribution Assessments Execution
Category-Sub: 2. HP Distribution Assessments Execution
Workpaper: 2MP002.002 - HP Distribution Assessments Execution
Unit Measure: Miles

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

	2021	2022	2023	2024	2025
Recorded (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	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	0	0	0	0	0
Recorded-Adjusted (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	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: C. HP Distribution Assessments Execution
Category-Sub: 2. HP Distribution Assessments Execution
Workpaper: 2MP002.002 - HP Distribution Assessments Execution
Unit Measure: Miles

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	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 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	0	0	0	0	0
Recorded-Adjusted (Constant 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	0	0	0	0	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: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: C. HP Distribution Assessments Execution
Category-Sub: 2. HP Distribution Assessments Execution
Workpaper: 2MP002.002 - HP Distribution Assessments Execution
Unit Measure: Miles

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	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025	0	0	0	0.0	0	1-Sided Adj

Explanation: Adjustment created to include unit of measure.

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: C. HP Distribution Assessments Execution
Category-Sub: 2. HP Distribution Assessments Execution
Workpaper: 2MP002.002 - HP Distribution Assessments Execution
Unit Measure: Miles

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

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2MP002.002

SCG O&M HP Distribution Assessments Execution Supplemental Workpaper

Workpaper: 2MP002.002

Spend	2028	2029	2030	2031
Total Projected Spend	**$15,231,000**	**$15,231,000**	**$15,231,000**	**$15,229,000**
O&M Spend	$15,231,000	$15,231,000	$15,231,000	$15,229,000
Mileage	4	4	4	4

Note: The forecasted costs shown above are based on the total costs of the HP segments identified below and have been normalized across the GRC cycle.

Pipeline	Mileage	Suggested Tool	Labor	Non-Labor	Total
HP Segment A	2.6	Robotic	$ 3,064,893	$ 18,819,680	**$ 21,884,573**
HP Segment B	0.8	Robotic	$ 1,076,854	$ 6,612,320	**$ 7,689,174**
HP Segment C	1.3	Robotic	$ 414,175	$ 2,543,200	**$ 2,957,375**
HP Segment D	3.5	Robotic	$ 1,739,534	$ 10,681,440	**$ 12,420,974**
HP Segment E	1.8	Robotic	$ 1,076,854	$ 6,612,320	**$ 7,689,174**
HP Segment F	1.9	Robotic	$ 414,175	$ 2,543,200	**$ 2,957,375**
HP Segment G	2.7	Robotic	$ 745,515	$ 4,577,760	**$ 5,323,275**
Total	**14.6**				

PROJECT COST ASSUMPTIONS
- Robotic Inspection (O&M): ~$2MM covers up to 2 miles of robotic ILI and applies only to O&M costs.
- Multiple Diameters: Each diameter requires its own robotic inspection and its own stopple retrofit (e.g., 3 diameters → 3 ILIs ≈ $6MM O&M).
- Plug Valve Consideration: If the stopple is at a plug valve, only one retrofit is required; if a separate excavation is needed, add ~$2MM.
- Baseline Dig Assumptions: Assume 1 O&M dig (~$500K), with costs driven by diameter and environmental constraints.
- Additional O&M costs are included for unplanned repairs that may be identified through the assessments, this fluctuates per project.
- O&M Labor 12% and Non-Labor 88%.

Note: HP segments selected for forecast are preliminary and subject to change pending further evaluation.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: D. Gas Major Projects Program Management Office
Workpaper: 2MP003.000

Summary for Category: D. Gas Major Projects Program Management Office

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	1,801	1,834	1,834	1,832	1,833	1,833	1,831
Non-Labor	1,670	1,670	1,670	1,670	1,670	1,670	1,670
NSE	0	0	0	0	0	0	0
Total	**3,471**	**3,504**	**3,504**	**3,502**	**3,503**	**3,503**	**3,501**
FTE	11.6	11.6	11.6	11.6	11.6	11.6	11.6

Workpapers belonging to this Category:

2MP003.000 Gas Major Projects Program Management Office

Labor	1,801	1,834	1,834	1,832	1,833	1,833	1,831
Non-Labor	1,670	1,670	1,670	1,670	1,670	1,670	1,670
NSE	0	0	0	0	0	0	0
Total	**3,471**	**3,504**	**3,504**	**3,502**	**3,503**	**3,503**	**3,501**
FTE	11.6	11.6	11.6	11.6	11.6	11.6	11.6
Unit Measure: Projects							
Units	123	433	464	448	448	475	454

Note: Totals may include rounding differences.

Beginning of Workpaper
2MP003.000 - Gas Major Projects Program Management Office

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: D. Gas Major Projects Program Management Office
Category-Sub 1. Gas Major Projects Program Management Office
Workpaper: 2MP003.000 - Gas Major Projects Program Management Office
Unit Measure: Projects

Activity Description:

The Gas Major Projects Program Management Office (PMO) develops and maintains standards and procedures that support consistent project execution across multiple programs. Through management and facilitation of the stage-gate process, the PMO promotes alignment with applicable standards and procedures and provides a structured approach for documenting and authorizing projects. PMO teams collaborate and coordinate to provide functional guidance on project design and construction to cost- effectively meet compliance requirements, apply industry best practices, and identify and incorporate process improvements.

Forecast Explanations:

Labor - Base YR Rec

The forecast method selected for this workpaper is Base Year Recorded. This method is most appropriate because it most closely represents the current structure of the organization and cost drivers.

Non-Labor - Base YR Rec

The forecast method selected for this workpaper is Base Year Recorded. This method is most appropriate because it most closely represents the current structure of the organization and cost drivers.

NSE - Base YR Rec

Not Applicable

Units - Base YR Rec

Projects

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: D. Gas Major Projects Program Management Office
Category-Sub 1. Gas Major Projects Program Management Office
Workpaper: 2MP003.000 - Gas Major Projects Program Management Office
Unit Measure: Projects

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	2,140	1,885	2,429	2,315	1,801	1,834	1,834	1,832	1,833	1,833	1,831
Non-Labor	2,782	2,913	2,279	2,375	1,670	1,670	1,670	1,670	1,670	1,670	1,670
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**4,922**	**4,798**	**4,708**	**4,690**	**3,471**	**3,504**	**3,504**	**3,502**	**3,503**	**3,503**	**3,501**
FTE	15.4	9.3	15.7	13.4	11.6	11.6	11.6	11.6	11.6	11.6	11.6
Units	101	69	93	119	123	433	464	448	448	475	454

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: D. Gas Major Projects Program Management Office
Category-Sub: 1. Gas Major Projects Program Management Office
Workpaper: 2MP003.000 - Gas Major Projects Program Management Office
Unit Measure: Projects

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	1,801	1,801	1,801	1,801	1,801	1,801	33	33	31	32	32	30	1,834	1,834	1,832	1,833	1,833	1,831
NLbr	1,670	1,670	1,670	1,670	1,670	1,670	0	0	0	0	0	0	1,670	1,670	1,670	1,670	1,670	1,670
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**3,471**	**3,471**	**3,471**	**3,471**	**3,471**	**3,471**	**33**	**33**	**31**	**32**	**32**	**30**	**3,504**	**3,504**	**3,502**	**3,503**	**3,503**	**3,501**
FTE	11.6	11.6	11.6	11.6	11.6	11.6	0.0	0.0	0.0	0.0	0.0	0.0	11.6	11.6	11.6	11.6	11.6	11.6
Units	123	123	123	123	123	123	310	341	325	325	352	331	433	464	448	448	475	454

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	0	0	0	0.0	310	1-Sided Adj
Explanation:	Unit measure and count added.						
2026	33	0	0	33	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	**33**	**0**	**0**	**33**	**0.0**	310	
2027	0	0	0	0	0.0	341	1-Sided Adj
Explanation:	Unit measure and count added.						

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: D. Gas Major Projects Program Management Office
Category-Sub: 1. Gas Major Projects Program Management Office
Workpaper: 2MP003.000 - Gas Major Projects Program Management Office
Unit Measure: Projects

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	33	0	0	33	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	**33**	**0**	**0**	**33**	**0.0**	341	
2028	0	0	0	0	0.0	325	1-Sided Adj
Explanation:	Unit measure and count added.						
2028	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.						
2028 Total	**31**	**0**	**0**	**31**	**0.0**	325	
2029	0	0	0	0	0.0	325	1-Sided Adj
Explanation:	Unit measure and count added.						
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	**32**	**0**	**0**	**32**	**0.0**	325	
2030	0	0	0	0	0.0	352	1-Sided Adj
Explanation:	Unit measure and count added.						

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: D. Gas Major Projects Program Management Office
Category-Sub: 1. Gas Major Projects Program Management Office
Workpaper: 2MP003.000 - Gas Major Projects Program Management Office
Unit Measure: Projects

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
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	**32**	**0**	**0**	**32**	**0.0**	352	
2031	0	0	0	0	0.0	331	1-Sided Adj
Explanation:	Unit measure and count added.						
2031	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.						
2031 Total	**30**	**0**	**0**	**30**	**0.0**	331	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: D. Gas Major Projects Program Management Office
Category-Sub: 1. Gas Major Projects Program Management Office
Workpaper: 2MP003.000 - Gas Major Projects Program Management Office
Unit Measure: Projects

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	1,086	1,894	1,791	1,736	1,214
Non-Labor	1,789	2,522	1,753	1,837	1,089
NSE	0	0	0	0	0
Total	**2,875**	**4,416**	**3,544**	**3,573**	**2,303**
FTE	8.3	12.9	12.3	11.4	8.4
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	479	-455	149	176	317
Non-Labor	513	178	417	474	581
NSE	0	0	0	0	0
Total	**992**	**-277**	**566**	**649**	**898**
FTE	4.7	-4.9	1.1	0.0	1.4
Units	101	69	93	119	123
Recorded-Adjusted (Nominal $)					
Labor	1,565	1,439	1,940	1,912	1,530
Non-Labor	2,301	2,699	2,170	2,310	1,670
NSE	0	0	0	0	0
Total	**3,866**	**4,139**	**4,110**	**4,222**	**3,201**
FTE	13.0	8.0	13.4	11.4	9.8
Units	101	69	93	119	123
Vacation & Sick (Nominal $)					
Labor	276	243	308	307	270

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: D. Gas Major Projects Program Management Office
Category-Sub: 1. Gas Major Projects Program Management Office
Workpaper: 2MP003.000 - Gas Major Projects Program Management Office
Unit Measure: Projects

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	**276**	**243**	**308**	**307**	**270**
FTE	2.4	1.3	2.3	2.0	1.8
Units	0	0	0	0	0
Escalation to 2025$					
Labor	298	203	180	97	0
Non-Labor	481	214	109	65	0
NSE	0	0	0	0	0
Total	**779**	**416**	**289**	**161**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	2,140	1,885	2,429	2,315	1,801
Non-Labor	2,782	2,913	2,279	2,375	1,670
NSE	0	0	0	0	0
Total	**4,922**	**4,798**	**4,708**	**4,690**	**3,471**
FTE	15.4	9.3	15.7	13.4	11.6
Units	101	69	93	119	123

* 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 MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: D. Gas Major Projects Program Management Office
Category-Sub: 1. Gas Major Projects Program Management Office
Workpaper: 2MP003.000 - Gas Major Projects Program Management Office
Unit Measure: Projects

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	479	-455	149	176	317
Non-Labor	513	178	417	474	581
NSE	0	0	0	0	0
Total	**992**	**-277**	**566**	**649**	**898**
FTE	4.7	-4.9	1.1	0.0	1.4
Units	101	69	93	119	123

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	101	1-Sided Adj
Explanation:	Added unit measure and count information.					
2021	468	473	0	4.7	0	1-Sided Adj
Explanation:	This adjustment incorporates labor non-labor and FTEs associated with Gas Major Projects PMO program support costs to align where the activities are operationally based and forecasted.					
2021	11	40	0	0.0	0	CCTR Transf From 2200-0256.000

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: D. Gas Major Projects Program Management Office
Category-Sub: 1. Gas Major Projects Program Management Office
Workpaper: 2MP003.000 - Gas Major Projects Program Management Office
Unit Measure: Projects

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	This adjustment transfers labor non-labor and FTEs associated with non-refundable program support costs to align with the appropriate workpaper where the activities are operationally based and forecasted.					
2021 Total	**479**	**513**	**0**	**4.7**	101	
2022	0	0	0	0.0	69	1-Sided Adj
Explanation:	Added unit measure and count information.					
2022	-895	0	0	-7.3	0	1-Sided Adj
Explanation:	Removing costs associated with the CCM GMA tracking order for this year as this should be included as capital labor . A one-sided adjustment was made to workpaper 002500 to refect this change as well.					
2022	329	150	0	2.5	0	1-Sided Adj
Explanation:	This adjustment incorporates labor non-labor and FTEs associated with Gas Major Projects PMO program support costs to align where the activities are operationally based and forecasted.					
2022	111	28	0	-0.1	0	CCTR Transf From 2200-0256.000
Explanation:	This adjustment transfers labor non-labor and FTEs associated with non-refundable program support costs to align with the appropriate workpaper where the activities are operationally based and forecasted.					
2022 Total	**-455**	**178**	**0**	**-4.9**	69	
2023	0	0	0	0.0	93	1-Sided Adj
Explanation:	Added unit measure and count information.					

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: D. Gas Major Projects Program Management Office
Category-Sub: 1. Gas Major Projects Program Management Office
Workpaper: 2MP003.000 - Gas Major Projects Program Management Office
Unit Measure: Projects

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	136	312	0	1.2	0	1-Sided Adj
Explanation:	This adjustment incorporates labor non-labor and FTEs associated with Gas Major Projects PMO program support costs to align where the activities are operationally based and forecasted.					
2023	14	105	0	-0.1	0	CCTR Transf From 2200-0256.000
Explanation:	This adjustment transfers labor non-labor and FTEs associated with non-refundable program support costs to align with the appropriate workpaper where the activities are operationally based and forecasted.					
2023 Total	**149**	**417**	**0**	**1.1**	93	
2024	0	0	0	0.0	119	1-Sided Adj
Explanation:	Added unit measure and count information.					
2024	172	412	0	0.0	0	1-Sided Adj
Explanation:	This adjustment incorporates labor non-labor and FTEs associated with Gas Major Projects PMO program support costs to align where the activities are operationally based and forecasted.					
2024	3	61	0	0.0	0	CCTR Transf From 2200-0256.000
Explanation:	This adjustment transfers labor and non-labor associated with non-refundable program support costs to align with the appropriate workpaper where the activities are operationally based and forecasted.					
2024 Total	**176**	**474**	**0**	**0.0**	119	
2025	200	498	0	1.5	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: D. Gas Major Projects Program Management Office
Category-Sub: 1. Gas Major Projects Program Management Office
Workpaper: 2MP003.000 - Gas Major Projects Program Management Office
Unit Measure: Projects

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	This adjustment incorporates labor non-labor and FTEs associated with Gas Major Projects PMO program support costs to align where the activities are operationally based and forecasted.					
2025	0	0	0	0.0	123	1-Sided Adj
Explanation:	Adjustment incorporated to include the unit measure.					
2025	117	83	0	-0.1	0	CCTR Transf From 2200-0256.000
Explanation:	This adjustment transfers labor non-labor and FTEs associated with non-refundable program support costs to align with the appropriate workpaper where the activities are operationally based and forecasted.					
2025 Total	**317**	**581**	**0**	**1.4**	123	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: E. Blowdown Reduction
Workpaper: 2MP005.000

Summary for Category: E. Blowdown Reduction

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	2,014	2,051	2,051	2,049	2,049	2,050	2,048
Non-Labor	1,100	1,100	1,100	2,453	1,998	1,998	1,998
NSE	0	0	0	0	0	0	0
Total	**3,114**	**3,151**	**3,151**	**4,502**	**4,047**	**4,048**	**4,046**
FTE	15.8	15.8	15.8	15.8	15.8	15.8	15.8

Workpapers belonging to this Category:

2MP005.000 Blowdown Reduction

Labor	2,014	2,051	2,051	2,049	2,049	2,050	2,048
Non-Labor	1,100	1,100	1,100	2,453	1,998	1,998	1,998
NSE	0	0	0	0	0	0	0
Total	**3,114**	**3,151**	**3,151**	**4,502**	**4,047**	**4,048**	**4,046**
FTE	15.8	15.8	15.8	15.8	15.8	15.8	15.8
Unit Measure: FTEs							
Units	16	16	16	16	16	16	16

Note: Totals may include rounding differences.

Beginning of Workpaper
2MP005.000 - Blowdown Reduction

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: E. Blowdown Reduction
Category-Sub 1. Blowdown Reduction
Workpaper: 2MP005.000 - Blowdown Reduction
Unit Measure: FTEs

Activity Description:

The activities completed within this workgroup are categorized as SoCalGas Blowdown Reduction. Activities are completed to maintain compliance with D.17-06-015 and D.19-08-020, which were established in response to Senate Bill (SB) 1371. The Blowdown Reduction Program has been responsible for minimizing vented methane emissions associated with construction and maintenance activities on SoCalGas's high-pressure pipeline infrastructure. Operators of natural gas pipeline systems routinely reduce line pressure and discharge gas from pipeline sections to provide safe working conditions during maintenance and repair activities. Mobile compressors and gas capture tanks are used to compress gas from an isolated section of pipeline and transfer it to an adjacent pipeline or gas collection trailer tanks. Equipment is rented for larger volume projects and SoCalGas's equipment inventory is used for smaller volume projects. CPUC Resolution G-3606 for SoCalGas's Emission Strategy Program authorizes the blowdown reduction activities to minimize emissions during operation and maintenance of high-pressure pipeline infrastructure. As mandated by CPUC Best Practices, SoCalGas integrated the Blowdown Reduction Program's mitigation strategies into operational gas standards, procedures, and sustainability framework.

Forecast Explanations:

Labor - Base YR Rec

A base year 2025 forecast is utilized for this cost category because this provides the most representative forecast of future costs. The Blowdown Reduction Program has evolved since 2017, and the 2025 costs provide the best estimate for maintaining the current program.

Non-Labor - Base YR Rec

A base year 2025 forecast is utilized for this cost category because this provides the most representative forecast of future costs. The Blowdown Reduction Program has evolved since 2017, and the 2025 costs provide the best estimate for maintaining the current program.

NSE - Base YR Rec

Not Applicable

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: E. Blowdown Reduction
Category-Sub 1. Blowdown Reduction
Workpaper: 2MP005.000 - Blowdown Reduction
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	2,120	2,114	2,033	2,045	2,014	2,051	2,051	2,049	2,049	2,050	2,048
Non-Labor	1,748	700	1,016	1,082	1,100	1,100	1,100	2,453	1,998	1,998	1,998
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**3,868**	**2,814**	**3,049**	**3,127**	**3,113**	**3,151**	**3,151**	**4,502**	**4,047**	**4,048**	**4,046**
FTE	16.6	16.6	15.3	15.4	15.8	15.8	15.8	15.8	15.8	15.8	15.8
Units	17	17	15	15	16	16	16	16	16	16	16

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: E. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Workpaper: 2MP005.000 - Blowdown Reduction
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	2,014	2,014	2,014	2,014	2,014	2,014	37	37	35	35	36	34	2,051	2,051	2,049	2,049	2,050	2,048
NLbr	1,100	1,100	1,100	1,100	1,100	1,100	0	0	1,353	898	898	898	1,100	1,100	2,453	1,998	1,998	1,998
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**3,114**	**3,114**	**3,114**	**3,114**	**3,114**	**3,114**	**37**	**37**	**1,388**	**933**	**934**	**932**	**3,151**	**3,151**	**4,502**	**4,047**	**4,048**	**4,046**
FTE	15.8	15.8	15.8	15.8	15.8	15.8	0.0	0.0	0.0	0.0	0.0	0.0	15.8	15.8	15.8	15.8	15.8	15.8
Units	16	16	16	16	16	16	0	0	0	0	0	0	16	16	16	16	16	16

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	37	0	0	37	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	**37**	**0**	**0**	**37**	**0.0**	0	
2027	37	0	0	37	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	**37**	**0**	**0**	**37**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: E. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Workpaper: 2MP005.000 - Blowdown Reduction
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	0	1,353	0	1,353	0.0	0	1-Sided Adj
Explanation:	Adjustment included to incorporate annual maintenance and recertification costs for equipment.						
2028	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.						
2028 Total	**35**	**1,353**	**0**	**1,388**	**0.0**	0	
2029	0	898	0	898	0.0	0	1-Sided Adj
Explanation:	Adjustment included to incorporate annual maintenance for equipment.						
2029	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.						
2029 Total	**35**	**898**	**0**	**933**	**0.0**	0	
2030	0	898	0	898	0.0	0	1-Sided Adj
Explanation:	Adjustment included to incorporate annual maintenance for equipment.						
2030	36	0	0	36	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	**36**	**898**	**0**	**934**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: E. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Workpaper: 2MP005.000 - Blowdown Reduction
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	898	0	898	0.0	0	1-Sided Adj
Explanation:	Adjustment included to incorporate annual maintenance for equipment.						
2031	34	0	0	34	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	**34**	**898**	**0**	**932**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: E. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Workpaper: 2MP005.000 - Blowdown Reduction
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (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	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	1,551	1,614	1,624	1,689	1,711
Non-Labor	1,446	649	968	1,052	1,100
NSE	0	0	0	0	0
Total	**2,996**	**2,263**	**2,592**	**2,741**	**2,811**
FTE	14.0	14.1	13.1	13.1	13.3
Units	17	17	15	15	16
Recorded-Adjusted (Nominal $)					
Labor	1,551	1,614	1,624	1,689	1,711
Non-Labor	1,446	649	968	1,052	1,100
NSE	0	0	0	0	0
Total	**2,996**	**2,263**	**2,592**	**2,741**	**2,811**
FTE	14.0	14.1	13.1	13.1	13.3
Units	17	17	15	15	16
Vacation & Sick (Nominal $)					
Labor	274	272	258	271	302

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: E. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Workpaper: 2MP005.000 - Blowdown Reduction
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	**274**	**272**	**258**	**271**	**302**
FTE	2.6	2.5	2.2	2.3	2.5
Units	0	0	0	0	0
Escalation to 2025$					
Labor	296	227	151	85	0
Non-Labor	302	51	49	29	0
NSE	0	0	0	0	0
Total	**598**	**279**	**199**	**115**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	2,120	2,114	2,033	2,045	2,014
Non-Labor	1,748	700	1,016	1,082	1,100
NSE	0	0	0	0	0
Total	**3,868**	**2,814**	**3,049**	**3,127**	**3,113**
FTE	16.6	16.6	15.3	15.4	15.8
Units	17	17	15	15	16

* 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 MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: E. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Workpaper: 2MP005.000 - Blowdown Reduction
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	1,551	1,614	1,624	1,689	1,711
Non-Labor	1,446	649	968	1,052	1,100
NSE	0	0	0	0	0
Total	**2,996**	**2,263**	**2,592**	**2,741**	**2,811**
FTE	14.0	14.1	13.1	13.1	13.3
Units	17	17	15	15	16

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	17	1-Sided Adj
Explanation:	Adjustment to include forecasted units.					
2021	20	82	0	0.2	0	CCTR Transf From 2200-2011.000
Explanation:	Transfer of Blowdown O&M Project costs from Emissions Strategy Program to Major Projects.					
2021	1,269	484	0	11.7	0	CCTR Transf From 2200-2011.000
Explanation:	Transfer of Blowdown O&M Transmission & CNG/LNG costs from Emissions Strategy Program to Major Projects.					

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: E. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Workpaper: 2MP005.000 - Blowdown Reduction
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	262	881	0	2.1	0	CCTR Transf From 2200-0957.000
Explanation:	Transfer leak abatement program costs (O&M code NE6) from GESI (2EN004) WP to Gas Major Projects (2MP005) WP					
2021 Total	**1,551**	**1,446**	**0**	**14.0**	17	
2022	0	0	0	0.0	17	1-Sided Adj
Explanation:	Adjustment to include forecasted units.					
2022	27	62	0	0.2	0	CCTR Transf From 2200-2011.000
Explanation:	Transfer of Blowdown O&M Project costs from Emissions Strategy Program to Major Projects.					
2022	1,442	226	0	12.7	0	CCTR Transf From 2200-2011.000
Explanation:	Transfer of Blowdown O&M Transmission & CNG/LNG costs from Emissions Strategy Program to Major Projects.					
2022	145	360	0	1.2	0	CCTR Transf From 2200-0957.000
Explanation:	Transfer leak abatement program costs (O&M code NE6) from GESI (2EN004) WP to Gas Major Projects (2MP005) WP					
2022 Total	**1,614**	**649**	**0**	**14.1**	17	
2023	0	0	0	0.0	15	1-Sided Adj
Explanation:	Adjustment to reflect forecasted units.					

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: E. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Workpaper: 2MP005.000 - Blowdown Reduction
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	4	0	0	0.0	0	CCTR Transf From 2200-2011.000
Explanation:	Transfer of Blowdown O&M Project costs from Emissions Strategy Program to Major Projects.					
2023	1,373	415	0	11.3	0	CCTR Transf From 2200-2011.000
Explanation:	Transfer of Blowdown O&M Transmission & CNG/LNG costs from Emissions Strategy Program to Major Projects.					
2023	247	553	0	1.8	0	CCTR Transf From 2200-0957.000
Explanation:	Transfer leak abatement program costs (O&M code NE6) from GESI (2EN004) WP to Gas Major Projects (2MP005) WP					
2023 Total	**1,624**	**968**	**0**	**13.1**	15	
2024	0	0	0	0.0	15	1-Sided Adj
Explanation:	Adjustment to reflect forecasted units.					
2024	5	64	0	0.0	0	CCTR Transf From 2200-2011.000
Explanation:	Transfer of Blowdown O&M Project costs from Emissions Strategy Program to Major Projects.					
2024	1,513	629	0	11.9	0	CCTR Transf From 2200-2011.000
Explanation:	Transfer of Blowdown O&M Transmission & CNG/LNG costs from Emissions Strategy Program to Major Projects.					

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: E. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Workpaper: 2MP005.000 - Blowdown Reduction
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	171	359	0	1.2	0	CCTR Transf From 2200-0957.000
Explanation:	Transfer leak abatement program costs (O&M code NE6) from GESI (2EN004) WP to Gas Major Projects (2MP005) WP.					
2024 Total	**1,689**	**1,052**	**0**	**13.1**	15	
2025	483	512	0	3.3	0	CCTR Transf From 2200-0957.000
Explanation:	Transfer leak abatement program costs (O&M code NE6) from GESI (2EN004) WP to 2200-0610.001 (2MP005)					
2025	1,228	588	0	10.0	0	CCTR Transf From 2200-2011.000
Explanation:	Transfer of Blowdown O&M Projects and Transmission/CNG/LNG costs from Emissions Strategy Program to Major Projects.					
2025	0	0	0	0.0	16	1-Sided Adj
Explanation:	Adjustment to include forecasted units.					
2025 Total	**1,711**	**1,100**	**0**	**13.3**	16	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS

Witness: Devin K. Zornizer

Summary of Shared Services Workpapers:

In 2025 $ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
F. Senior Vice President Chief Infrastructure Officer	538	639	639	638	638	639	638
G. TIMP Execution SDG&E Support Costs	1,619	1,538	1,538	1,537	1,537	1,537	1,536
H. Blowdown Reduction	76	177	177	311	266	266	266
Total	**2,233**	**2,354**	**2,354**	**2,486**	**2,441**	**2,442**	**2,440**

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: F. Senior Vice President Chief Infrastructure Officer
Cost Center: 2200-2594.000

Summary for Category: F. Senior Vice President Chief Infrastructure Officer

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	464	549	549	548	548	549	548
Non-Labor	74	90	90	90	90	90	90
NSE	0	0	0	0	0	0	0
Total	**538**	**639**	**639**	**638**	**638**	**639**	**638**
FTE	1.7	1.7	1.7	1.7	1.7	1.7	1.7

Cost Centers belonging to this Category:

2200-2594.000 SVP - Infrastructure

Labor	464	549	549	548	548	549	548
Non-Labor	74	90	90	90	90	90	90
NSE	0	0	0	0	0	0	0
Total	**538**	**639**	**639**	**638**	**638**	**639**	**638**
FTE	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Unit Measure: N/A							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2594.000 - SVP - Infrastructure

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: F. Senior Vice President Chief Infrastructure Officer
Category-Sub 1. Senior Vice President Chief Instrastrucutre Officer
Cost Center: 2200-2594.000 - SVP - Infrastructure
Unit Measure: N/A

Activity Description:

This cost category includes activities associated with the Senior Vice President/Chief Infrastructure Officer, who provides executive leadership for the planning, operation, modernization, and integrity of the gas transmission and distribution system. Responsibilities include oversight of engineering and construction, asset management, system integrity, maintenance, and operational compliance, with a focus on public and workforce safety, regulatory compliance, system resilience, and disciplined capital investment to support reliable and affordable service.

Forecast Explanations:

Labor - 5-YR Average

3-yr avg which represents the most recent three year historical period and represents the expected annual labor costs.

Non-Labor - 5-YR Average

3 -yr avg which represents the most recent three year historical period and represents the expected annual non labor costs.

NSE - 5-YR Average

Not Applicable

Units - 5-YR Average

FTEs

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: F. Senior Vice President Chief Infrastructure Officer
Category-Sub 1. Senior Vice President Chief Instrastrucutre Officer
Cost Center: 2200-2594.000 - SVP - Infrastructure
Unit Measure: N/A

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	575	523	583	552	464	549	549	548	548	549	548
Non-Labor	175	129	33	42	74	90	90	90	90	90	90
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**750**	**652**	**616**	**594**	**537**	**639**	**639**	**638**	**638**	**639**	**638**
FTE	1.9	1.5	1.9	1.6	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: F. Senior Vice President Chief Infrastructure Officer
Category-Sub: 1. Senior Vice President Chief Instrastrucutre Officer
Cost Center: 2200-2594.000 - SVP - Infrastructure
Unit Measure: N/A

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.	464	74	0	538	1.7	0
Total Incurred	**464**	**74**	**0**	**538**	**1.7**	**0**
% Allocation						
Retained	89.57%	89.57%				
SEU	10.43%	10.43%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	1	1	0	2	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	548	89	0	637	1.7	0
Total Incurred	**549**	**90**	**0**	**639**	**1.7**	**0**
% Allocation						
Retained	89.57%	89.57%				
SEU	10.43%	10.43%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	1	1	0	2	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	548	89	0	637	1.7	0
Total Incurred	**549**	**90**	**0**	**639**	**1.7**	**0**
% Allocation						
Retained	89.57%	89.57%				
SEU	10.43%	10.43%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2028 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	1	1	0	2	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	547	89	0	636	1.7	0
Total Incurred	**548**	**90**	**0**	**638**	**1.7**	**0**
% Allocation						
Retained	89.57%	89.57%				
SEU	10.43%	10.43%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: F. Senior Vice President Chief Infrastructure Officer
Category-Sub: 1. Senior Vice President Chief Instrastrucutre Officer
Cost Center: 2200-2594.000 - SVP - Infrastructure
Unit Measure: N/A

2029 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	1	1	0	2	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	547	89	0	636	1.7	0
Total Incurred	**548**	**90**	**0**	**638**	**1.7**	**0**
% Allocation						
Retained	89.57%	89.57%				
SEU	10.43%	10.43%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	1	1	0	2	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	548	89	0	637	1.7	0
Total Incurred	**549**	**90**	**0**	**639**	**1.7**	0
% Allocation						
Retained	89.57%	89.57%				
SEU	10.43%	10.43%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	1	1	0	2	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	547	89	0	636	1.7	0
Total Incurred	**548**	**90**	**0**	**638**	**1.7**	**0**
% Allocation						
Retained	89.57%	89.57%				
SEU	10.43%	10.43%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: F. Senior Vice President Chief Infrastructure Officer
Category-Sub: 1. Senior Vice President Chief Instrastrucutre Officer
Cost Center: 2200-2594.000 - SVP - Infrastructure
Unit Measure: N/A

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocation based on the 2025 Utility Gas FlowThroughput.

Cost Center Allocation Percentage for 2026

Allocation based on the 2025 Utility Gas FlowThroughput.

Cost Center Allocation Percentage for 2027

Allocation based on the 2025 Utility Gas FlowThroughput.

Cost Center Allocation Percentage for 2028

Allocation based on the 2025 Utility Gas FlowThroughput.

Cost Center Allocation Percentage for 2029

Allocation based on the 2025 Utility Gas FlowThroughput.

Cost Center Allocation Percentage for 2030

Allocation based on the 2025 Utility Gas FlowThroughput.

Cost Center Allocation Percentage for 2031

Allocation based on the 2025 Utility Gas FlowThroughput.

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: F. Senior Vice President Chief Infrastructure Officer
Category-Sub: 1. Senior Vice President Chief Instrastrucutre Officer
Cost Center: 2200-2594.000 - SVP - Infrastructure
Unit Measure: N/A

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	539	539	539	539	539	539	10	10	9	9	10	9	549	549	548	548	549	548
NLbr	90	90	90	90	90	90	0	0	0	0	0	0	90	90	90	90	90	90
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**630**	**630**	**630**	**630**	**630**	**630**	**10**	**10**	**9**	**9**	**10**	**9**	**640**	**640**	**639**	**639**	**640**	**639**
FTE	1.7	1.7	1.7	1.7	1.7	1.7	0.0	0.0	0.0	0.0	0.0	0.0	1.7	1.7	1.7	1.7	1.7	1.7
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
2026	10	0	0	10	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	**10**	**0**	**0**	**10**	**0.0**	0	
2027	10	0	0	10	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	**10**	**0**	**0**	**10**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: F. Senior Vice President Chief Infrastructure Officer
Category-Sub: 1. Senior Vice President Chief Instrastrucutre Officer
Cost Center: 2200-2594.000 - SVP - Infrastructure
Unit Measure: N/A

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
2028	9	0	0	9	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	**9**	**0**	**0**	**9**	**0.0**	0	
2029	9	0	0	9	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	**9**	**0**	**0**	**9**	**0.0**	0	
2030	10	0	0	10	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	**10**	**0**	**0**	**10**	**0.0**	0	
2031	9	0	0	9	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	**9**	**0**	**0**	**9**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: F. Senior Vice President Chief Infrastructure Officer
Category-Sub: 1. Senior Vice President Chief Instrastrucutre Officer
Cost Center: 2200-2594.000 - SVP - Infrastructure
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	419	403	471	460	394
Non-Labor	150	117	31	40	73
NSE	0	0	0	0	0
Total	**568**	**520**	**502**	**500**	**468**
FTE	1.6	1.3	1.6	1.4	1.4
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	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	419	403	471	460	394
Non-Labor	150	117	31	40	74
NSE	0	0	0	0	0
Total	**568**	**520**	**502**	**500**	**468**
FTE	1.6	1.3	1.6	1.4	1.4
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	74	68	75	74	70

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: F. Senior Vice President Chief Infrastructure Officer
Category-Sub: 1. Senior Vice President Chief Instrastrucutre Officer
Cost Center: 2200-2594.000 - SVP - Infrastructure
Unit Measure: N/A

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	**74**	**68**	**75**	**74**	**70**
FTE	0.3	0.2	0.3	0.2	0.3
Units	0	0	0	0	0
Escalation to 2025$					
Labor	82	51	37	18	0
Non-Labor	25	13	2	1	0
NSE	0	0	0	0	0
Total	**107**	**64**	**39**	**20**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	575	523	583	552	464
Non-Labor	175	129	33	42	74
NSE	0	0	0	0	0
Total	**750**	**652**	**616**	**594**	**537**
FTE	1.9	1.5	1.9	1.6	1.7
Units	0	0	0	0	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: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: F. Senior Vice President Chief Infrastructure Officer
Category-Sub: 1. Senior Vice President Chief Instrastrucutre Officer
Cost Center: 2200-2594.000 - SVP - Infrastructure
Unit Measure: N/A

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	0.101
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0.101**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025	0	0	0	0.0	0	1-Sided Adj

Explanation: Adjustment created to include unit of measure.

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: F. Senior Vice President Chief Infrastructure Officer
Category-Sub: 1. Senior Vice President Chief Instrastrucutre Officer
Cost Center: 2200-2594.000 - SVP - Infrastructure
Unit Measure: N/A

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	0	0	0.0	0	1-Sided Adj

Explanation: Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).

2025 Total	**0**	**0**	**0**	**0.0**	0

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: G. TIMP Execution SDG&E Support Costs
Cost Center: 2200-2299.001

Summary for Category: G. TIMP Execution SDG&E Support Costs

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	948	1,043	1,043	1,042	1,042	1,042	1,041
Non-Labor	671	495	495	495	495	495	495
NSE	0	0	0	0	0	0	0
Total	**1,619**	**1,538**	**1,538**	**1,537**	**1,537**	**1,537**	**1,536**
FTE	7.4	8.2	8.2	8.2	8.2	8.2	8.2

Cost Centers belonging to this Category:

2200-2299.001 TIMP Execution SDG&E Support

Labor	948	1,043	1,043	1,042	1,042	1,042	1,041
Non-Labor	671	495	495	495	495	495	495
NSE	0	0	0	0	0	0	0
Total	**1,619**	**1,538**	**1,538**	**1,537**	**1,537**	**1,537**	**1,536**
FTE	7.4	8.2	8.2	8.2	8.2	8.2	8.2

Unit Measure: No feasible units

Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2299.001 - TIMP Execution SDG&E Support

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: G. TIMP Execution SDG&E Support Costs
Category-Sub 1. TIMP Execution SDG&E Support Costs
Cost Center: 2200-2299.001 - TIMP Execution SDG&E Support
Unit Measure: No feasible units

Activity Description:

SDG&E leverages SoCalGas resources to support certain TIMP activities, including engineering oversight and technical analysis. This coordination supports efficient use of specialized expertise and consistent implementation of integrity management requirements across both utilities. These activities are conducted to meet applicable compliance obligations under 49 CFR § 192, Subpart O and 49 CFR § 192.710.

Forecast Explanations:

Labor - 3-YR Average

SoCalGas company labor in support of the SDG&E TIMP Program. The forecast method selected for this workpaper is 3-year average. This method is most appropriate because the 2023-2025 most closely represents the current level of activity after changes in federal regulations.

Non-Labor - 3-YR Average

SoCalGas non-labor costs (e.g., contracts) in support of the SDG&E TIMP Program. The forecast method selected for this workpaper is 3-year average. This method is most appropriate because the 2023-2025 most closely represents the current level of activity after changes in federal regulations.

NSE - 3-YR Average

Not Applicable

Units - 3-YR Average

No feasible units are identified as the units related to these activities are presented in the SDGE O&M NSS WP.

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: G. TIMP Execution SDG&E Support Costs
Category-Sub 1. TIMP Execution SDG&E Support Costs
Cost Center: 2200-2299.001 - TIMP Execution SDG&E Support
Unit Measure: No feasible units

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	754	853	970	1,153	948	1,043	1,043	1,042	1,042	1,042	1,041
Non-Labor	124	144	221	593	671	495	495	495	495	495	495
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**879**	**997**	**1,191**	**1,746**	**1,619**	**1,538**	**1,538**	**1,537**	**1,537**	**1,537**	**1,536**
FTE	6.3	7.4	8.0	9.3	7.4	8.2	8.2	8.2	8.2	8.2	8.2
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: G. TIMP Execution SDG&E Support Costs
Category-Sub: 1. TIMP Execution SDG&E Support Costs
Cost Center: 2200-2299.001 - TIMP Execution SDG&E Support
Unit Measure: No feasible units

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	948	671	0	1,619	7.4	0
Subj. To % Alloc.	0	0	0	0	0.0	0
Total Incurred	**948**	**671**	**0**	**1,619**	**7.4**	**0**
% Allocation						
Retained	0.00%	0.00%				
SEU	100.00%	100.00%				
CORP	0.00%	0.00%				
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	1,024	495	0	1,519	8.2	0
Subj. To % Alloc.	19	0	0	19	0.0	0
Total Incurred	**1,043**	**495**	**0**	**1,538**	**8.2**	0
% Allocation						
Retained	0.00%	0.00%				
SEU	100.00%	100.00%				
CORP	0.00%	0.00%				
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	1,024	495	0	1,519	8.2	0
Subj. To % Alloc.	19	0	0	19	0.0	0
Total Incurred	**1,043**	**495**	**0**	**1,538**	**8.2**	**0**
% Allocation						
Retained	0.00%	0.00%				
SEU	100.00%	100.00%				
CORP	0.00%	0.00%				
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	1,024	495	0	1,519	8.2	0
Subj. To % Alloc.	18	0	0	18	0.0	0
Total Incurred	**1,042**	**495**	**0**	**1,537**	**8.2**	0
% Allocation						
Retained	0.00%	0.00%				
SEU	100.00%	100.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: G. TIMP Execution SDG&E Support Costs
Category-Sub: 1. TIMP Execution SDG&E Support Costs
Cost Center: 2200-2299.001 - TIMP Execution SDG&E Support
Unit Measure: No feasible units

2029 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	1,024	495	0	1,519	8.2	0
Subj. To % Alloc.	18	0	0	18	0.0	0
Total Incurred	**1,042**	**495**	**0**	**1,537**	**8.2**	**0**
% Allocation						
Retained	0.00%	0.00%				
SEU	100.00%	100.00%				
CORP	0.00%	0.00%				
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	1,024	495	0	1,519	8.2	0
Subj. To % Alloc.	18	0	0	18	0.0	0
Total Incurred	**1,042**	**495**	**0**	**1,537**	**8.2**	0
% Allocation						
Retained	0.00%	0.00%				
SEU	100.00%	100.00%				
CORP	0.00%	0.00%				
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	1,024	495	0	1,519	8.2	0
Subj. To % Alloc.	17	0	0	17	0.0	0
Total Incurred	**1,041**	**495**	**0**	**1,536**	**8.2**	**0**
% Allocation						
Retained	0.00%	0.00%				
SEU	100.00%	100.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area:	GAS MAJOR PROJECTS
Witness:	Devin K. Zornizer
Category:	G. TIMP Execution SDG&E Support Costs
Category-Sub:	1. TIMP Execution SDG&E Support Costs
Cost Center:	2200-2299.001 - TIMP Execution SDG&E Support
Unit Measure:	No feasible units

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

The allocation of shared services is based on the scope of TIMP program management work expected for SoCalGas to support SDG &E in order to comply with 49 CFR Part 192, Subpart O and other related sections such as 49 CFR § 192.710.

Cost Center Allocation Percentage for 2026

The allocation of shared services is based on the scope of TIMP program management work expected for SoCalGas to support SDG &E in order to comply with 49 CFR Part 192, Subpart O and other related sections such as 49 CFR § 192.710.

Cost Center Allocation Percentage for 2027

The allocation of shared services is based on the scope of TIMP program management work expected for SoCalGas to support SDG &E in order to comply with 49 CFR Part 192, Subpart O and other related sections such as 49 CFR § 192.710.

Cost Center Allocation Percentage for 2028

The allocation of shared services is based on the scope of TIMP program management work expected for SoCalGas to support SDG &E in order to comply with 49 CFR Part 192, Subpart O and other related sections such as 49 CFR § 192.710.

Cost Center Allocation Percentage for 2029

The allocation of shared services is based on the scope of TIMP program management work expected for SoCalGas to support SDG &E in order to comply with 49 CFR Part 192, Subpart O and other related sections such as 49 CFR § 192.710.

Cost Center Allocation Percentage for 2030

The allocation of shared services is based on the scope of TIMP program management work expected for SoCalGas to support SDG &E in order to comply with 49 CFR Part 192, Subpart O and other related sections such as 49 CFR § 192.710.

Note: Totals may include rounding differences.

Area:	GAS MAJOR PROJECTS
Witness:	Devin K. Zornizer
Category:	G. TIMP Execution SDG&E Support Costs
Category-Sub:	1. TIMP Execution SDG&E Support Costs
Cost Center:	2200-2299.001 - TIMP Execution SDG&E Support
Unit Measure:	No feasible units

Cost Center Allocation Percentage for 2031

The allocation of shared services is based on the scope of TIMP program management work expected for SoCalGas to support SDG &E in order to comply with 49 CFR Part 192, Subpart O and other related sections such as 49 CFR § 192.710.

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: G. TIMP Execution SDG&E Support Costs
Category-Sub: 1. TIMP Execution SDG&E Support Costs
Cost Center: 2200-2299.001 - TIMP Execution SDG&E Support
Unit Measure: No feasible units

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	1,024	1,024	1,024	1,024	1,024	1,024	19	19	18	18	18	17	1,043	1,043	1,042	1,042	1,042	1,041
NLbr	495	495	495	495	495	495	0	0	0	0	0	0	495	495	495	495	495	495
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**1,519**	**1,519**	**1,519**	**1,519**	**1,519**	**1,519**	**19**	**19**	**18**	**18**	**18**	**17**	**1,538**	**1,538**	**1,537**	**1,537**	**1,537**	**1,536**
FTE	8.2	8.2	8.2	8.2	8.2	8.2	0.0	0.0	0.0	0.0	0.0	0.0	8.2	8.2	8.2	8.2	8.2	8.2
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	19	0	0	19	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	**19**	**0**	**0**	**19**	**0.0**	0	
2027	19	0	0	19	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	**19**	**0**	**0**	**19**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: G. TIMP Execution SDG&E Support Costs
Category-Sub: 1. TIMP Execution SDG&E Support Costs
Cost Center: 2200-2299.001 - TIMP Execution SDG&E Support
Unit Measure: No feasible units

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2028	18	0	0	18	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	**18**	**0**	**0**	**18**	**0.0**	0	
2029	18	0	0	18	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	**18**	**0**	**0**	**18**	**0.0**	0	
2030	18	0	0	18	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	**18**	**0**	**0**	**18**	**0.0**	0	
2031	17	0	0	17	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	**17**	**0**	**0**	**17**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: G. TIMP Execution SDG&E Support Costs
Category-Sub: 1. TIMP Execution SDG&E Support Costs
Cost Center: 2200-2299.001 - TIMP Execution SDG&E Support
Unit Measure: No feasible units

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

	2021	2022	2023	2024	2025
Recorded (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	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	549	658	785	960	806
Non-Labor	107	130	207	574	671
NSE	0	0	0	0	0
Total	**656**	**789**	**992**	**1,534**	**1,477**
FTE	5.3	6.3	6.8	7.9	6.2
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	549	658	785	960	806
Non-Labor	107	130	207	574	671
NSE	0	0	0	0	0
Total	**656**	**789**	**992**	**1,534**	**1,477**
FTE	5.3	6.3	6.8	7.9	6.2
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	97	111	125	154	142

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: G. TIMP Execution SDG&E Support Costs
Category-Sub: 1. TIMP Execution SDG&E Support Costs
Cost Center: 2200-2299.001 - TIMP Execution SDG&E Support
Unit Measure: No feasible units

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	**97**	**111**	**125**	**154**	**142**
FTE	1.0	1.1	1.2	1.4	1.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	108	84	61	38	0
Non-Labor	18	14	14	20	0
NSE	0	0	0	0	0
Total	**126**	**98**	**75**	**57**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	754	853	970	1,153	948
Non-Labor	124	144	221	593	671
NSE	0	0	0	0	0
Total	**879**	**997**	**1,191**	**1,746**	**1,619**
FTE	6.3	7.4	8.0	9.3	7.4
Units	0	0	0	0	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: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: G. TIMP Execution SDG&E Support Costs
Category-Sub: 1. TIMP Execution SDG&E Support Costs
Cost Center: 2200-2299.001 - TIMP Execution SDG&E Support
Unit Measure: No feasible units

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	549	658	785	960	806
Non-Labor	107	130	207	574	671
NSE	0	0	0	0	0
Total	**656**	**789**	**992**	**1,534**	**1,477**
FTE	5.3	6.3	6.8	7.9	6.2
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	549	107	0	5.3	0	CCTR Transf From 2200-7000.000
Explanation:	This adjustment transfers Labor FTEs and Non-labor costs associated with TIMP Project Execution from Gas Engineering & System Integrity (TIMP WP) to Gas Major Projects (TIMP Project Execution WP) to reflect TIMP Project Execution costs where the activities are operationally based and forecasted.					
2021	-549	-107	0	-5.3	0	SSD_Type Transf FROM IO_Ret
Explanation:	Adjustment to transfer costs that are allocated to SDG&E for SDG&E TIMP program support.					
2021	549	107	0	5.3	0	SSD_Type Transf TO IO_Alloc

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: G. TIMP Execution SDG&E Support Costs
Category-Sub: 1. TIMP Execution SDG&E Support Costs
Cost Center: 2200-2299.001 - TIMP Execution SDG&E Support
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Adjustment to transfer costs that are allocated to SDG&E for SDG&E TIMP program support.					
2021 Total	**549**	**107**	**0**	**5.3**	0	
2022	658	130	0	6.3	0	CCTR Transf From 2200-7000.000
Explanation:	This adjustment transfers Labor FTEs and Non-labor costs associated with TIMP Project Execution from Gas Engineering & System Integrity (TIMP WP) to Gas Major Projects (TIMP Project Execution WP) to reflect TIMP Project Execution costs where the activities are operationally based and forecasted.					
2022	-658	-130	0	-6.3	0	SSD_Type Transf FROM IO_Ret
Explanation:	Adjustment to transfer costs that are allocated to SDG&E for SDG&E TIMP program support.					
2022	658	130	0	6.3	0	SSD_Type Transf TO IO_Alloc
Explanation:	Adjustment to transfer costs that are allocated to SDG&E for SDG&E TIMP program support.					
2022 Total	**658**	**130**	**0**	**6.3**	0	
2023	785	207	0	6.8	0	CCTR Transf From 2200-7000.000
Explanation:	This adjustment transfers Labor FTEs and Non-labor costs associated with TIMP Project Execution from Gas Engineering & System Integrity (TIMP WP) to Gas Major Projects (TIMP Project Execution WP) to reflect TIMP Project Execution costs where the activities are operationally based and forecasted.					
2023	-785	-207	0	-6.8	0	SSD_Type Transf FROM IO_Ret

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: G. TIMP Execution SDG&E Support Costs
Category-Sub: 1. TIMP Execution SDG&E Support Costs
Cost Center: 2200-2299.001 - TIMP Execution SDG&E Support
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Adjustment to transfer costs that are allocated to SDG&E for SDG&E TIMP program support.					
2023	785	207	0	6.8	0	SSD_Type Transf TO IO_Alloc
Explanation:	Adjustment to transfer costs that are allocated to SDG&E for SDG&E TIMP program support.					
2023 Total	**785**	**207**	**0**	**6.8**	0	
2024	960	574	0	7.9	0	CCTR Transf From 2200-7000.000
Explanation:	This adjustment transfers Labor FTEs and Non-labor costs associated with TIMP Project Execution from Gas Engineering & System Integrity (TIMP WP) to Gas Major Projects (TIMP Project Execution WP) to reflect TIMP Project Execution costs where the activities are operationally based and forecasted.					
2024	-960	-574	0	-7.9	0	SSD_Type Transf FROM IO_Ret
Explanation:	Adjustment to transfer costs that are allocated to SDG&E for SDG&E TIMP program support.					
2024	960	574	0	7.9	0	SSD_Type Transf TO IO_Alloc
Explanation:	Adjustment to transfer costs that are allocated to SDG&E for SDG&E TIMP program support.					
2024 Total	**960**	**574**	**0**	**7.9**	0	
2025	755	511	0	5.8	0	CCTR Transf From 2200-7000.000

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: G. TIMP Execution SDG&E Support Costs
Category-Sub: 1. TIMP Execution SDG&E Support Costs
Cost Center: 2200-2299.001 - TIMP Execution SDG&E Support
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	This adjustment transfers Labor FTEs and Non-labor costs associated with TIMP Project Execution from Gas Engineering & System Integrity (TIMP WP) to Gas Major Projects (TIMP Project Execution WP) to reflect TIMP Project Execution costs where the activities are operationally based and forecasted.					
2025	50	127	0	0.4	0	1-Sided Adj
Explanation:	Adjustment made to incorporate costs for capital sending orders that GRID does not capture correctly in the O&M area even though the receiving orders are O&M					
2025	0	33	0	0.0	0	1-Sided Adj
Explanation:	Accounting Adjustment					
2025	-806	-671	0	-6.2	0	SSD_Type Transf FROM CC_Subj
Explanation:	Adjustment to transfer costs that are allocated to SDG&E for SDG&E TIMP program support.					
2025	806	671	0	6.2	0	SSD_Type Transf TO IO_Alloc
Explanation:	Adjustment to transfer costs that are allocated to SDG&E for SDG&E TIMP program support.					
2025 Total	**806**	**671**	**0**	**6.2**	0	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: H. Blowdown Reduction
Cost Center: 2200-0610.002

Summary for Category: H. Blowdown Reduction

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	36	127	127	127	127	127	127
Non-Labor	40	50	50	184	139	139	139
NSE	0	0	0	0	0	0	0
Total	**76**	**177**	**177**	**311**	**266**	**266**	**266**
FTE	0.2	0.9	0.9	0.9	0.9	0.9	0.9

Cost Centers belonging to this Category:

2200-0610.002 Blowdown Reduction (SDGE)

Labor	36	127	127	127	127	127	127
Non-Labor	40	50	50	184	139	139	139
NSE	0	0	0	0	0	0	0
Total	**76**	**177**	**177**	**311**	**266**	**266**	**266**
FTE	0.2	0.9	0.9	0.9	0.9	0.9	0.9
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0610.002 - Blowdown Reduction (SDGE)

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: H. Blowdown Reduction
Category-Sub 1. Blowdown Reduction
Cost Center: 2200-0610.002 - Blowdown Reduction (SDGE)
Unit Measure: FTEs

Activity Description:

The activities completed within this workgroup are categorized as SDG&E Blowdown Reduction. Activities are completed to maintain compliance with D.17-06-015 and D.19-08-020, which were established in response to Senate Bill (SB) 1371. The Blowdown Reduction Program has been responsible for minimizing vented methane emissions associated with construction and maintenance activities on SDG& E's high-pressure pipeline infrastructure. Operators of natural gas pipeline systems routinely reduce line pressure and discharge gas from pipeline sections to provide safe working conditions during maintenance and repair activities. Mobile compressors and gas capture tanks are used to compress gas from an isolated section of pipeline and transfer it to an adjacent pipeline or gas collection trailer tanks. Equipment is rented for larger volume projects and SDG&E's equipment inventory is used for smaller volume projects. Historically, 91% of projects were conducted in SoCalGas territory and 9% in SDG&E territory; therefore, 9% of the equipment maintenance and inspection costs will be covered by SDG&E. CPUC Resolution G-3606 for SDG&E's Emission Strategy Program authorizes the blowdown reduction activities to minimize emissions during operation and maintenance of high-pressure pipeline infrastructure. As mandated by CPUC Best Practices, SDG&E integrated the Blowdown Reduction Program's mitigation strategies into operational gas standards, procedures, and sustainability framework.

Forecast Explanations:

Labor - 3-YR Average

A 3-year average forecast is utilized for this cost category because it more accurately reflects ongoing costs than a 2025 base year forecast.
The workload in 2025 was interrupted while SDG&E waited for the CPUC to issue Resolution G-3606 for SDG& E's Emission Strategy Program.
The CPUC denied Resolution G-3606 and allowed for cost recovery from January 1, 2025 to July 28th, 2025.

Non-Labor - 3-YR Average

A 3-year average forecast is utilized for this cost category because it more accurately reflects ongoing costs than a 2025 base year forecast.
The workload in 2025 was interrupted while SDG&E waited for the CPUC to issue Resolution G-3606 for SDG& E's Emission Strategy Program.
The CPUC denied Resolution G-3606 and allowed for cost recovery from January 1, 2025 to July 28th, 2025.

NSE - 3-YR Average

Not Applicable

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: H. Blowdown Reduction
Category-Sub 1. Blowdown Reduction
Cost Center: 2200-0610.002 - Blowdown Reduction (SDGE)
Unit Measure: FTEs

Units - 3-YR Average

FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	147	165	164	174	36	127	127	127	127	127	127
Non-Labor	38	19	45	65	40	50	50	184	139	139	139
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**185**	**184**	**209**	**239**	**76**	**177**	**177**	**311**	**266**	**266**	**266**
FTE	1.1	1.3	1.2	1.2	0.2	0.9	0.9	0.9	0.9	0.9	0.9
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: H. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Cost Center: 2200-0610.002 - Blowdown Reduction (SDGE)
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.	36	40	0	76	0.2	0
Total Incurred	**36**	**40**	**0**	**76**	**0.2**	**0**
% Allocation						
Retained	0.00%	0.00%				
SEU	100.00%	100.00%				
CORP	0.00%	0.00%				
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.	127	50	0	177	0.9	0
Total Incurred	**127**	**50**	**0**	**177**	**0.9**	0
% Allocation						
Retained	0.00%	0.00%				
SEU	100.00%	100.00%				
CORP	0.00%	0.00%				
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.	127	50	0	177	0.9	0
Total Incurred	**127**	**50**	**0**	**177**	**0.9**	**0**
% Allocation						
Retained	0.00%	0.00%				
SEU	100.00%	100.00%				
CORP	0.00%	0.00%				
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	134	0	134	0.0	0
Subj. To % Alloc.	127	50	0	177	0.9	0
Total Incurred	**127**	**184**	**0**	**311**	**0.9**	0
% Allocation						
Retained	0.00%	0.00%				
SEU	100.00%	100.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: H. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Cost Center: 2200-0610.002 - Blowdown Reduction (SDGE)
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	89	0	89	0.0	0
Subj. To % Alloc.	127	50	0	177	0.9	0
Total Incurred	**127**	**139**	**0**	**266**	**0.9**	**0**
% Allocation						
Retained	0.00%	0.00%				
SEU	100.00%	100.00%				
CORP	0.00%	0.00%				
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	89	0	89	0.0	0
Subj. To % Alloc.	127	50	0	177	0.9	0
Total Incurred	**127**	**139**	**0**	**266**	**0.9**	0
% Allocation						
Retained	0.00%	0.00%				
SEU	100.00%	100.00%				
CORP	0.00%	0.00%				
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	89	0	89	0.0	0
Subj. To % Alloc.	127	50	0	177	0.9	0
Total Incurred	**127**	**139**	**0**	**266**	**0.9**	**0**
% Allocation						
Retained	0.00%	0.00%				
SEU	100.00%	100.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: H. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Cost Center: 2200-0610.002 - Blowdown Reduction (SDGE)
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

SDG&E blowdown activities executed by SoCalGas and charged to SDG&E.

Cost Center Allocation Percentage for 2026

SDG&E blowdown activities executed by SoCalGas and charged to SDG&E.

Cost Center Allocation Percentage for 2027

SDG&E blowdown activities executed by SoCalGas and charged to SDG&E.

Cost Center Allocation Percentage for 2028

SDG&E blowdown activities executed by SoCalGas and charged to SDG&E.

Cost Center Allocation Percentage for 2029

SDG&E blowdown activities executed by SoCalGas and charged to SDG&E.

Cost Center Allocation Percentage for 2030

SDG&E blowdown activities executed by SoCalGas and charged to SDG&E.

Cost Center Allocation Percentage for 2031

SDG&E blowdown activities executed by SoCalGas and charged to SDG&E.

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: H. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Cost Center: 2200-0610.002 - Blowdown Reduction (SDGE)
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	125	125	125	125	125	125	2	2	2	2	2	2	127	127	127	127	127	127
NLbr	50	50	50	50	50	50	0	0	134	89	89	89	50	50	184	139	139	139
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**175**	**175**	**175**	**175**	**175**	**175**	**2**	**2**	**136**	**91**	**91**	**91**	**177**	**177**	**311**	**266**	**266**	**266**
FTE	0.9	0.9	0.9	0.9	0.9	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9	0.9	0.9	0.9	0.9	0.9
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	2	0	0	2	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	**2**	**0**	**0**	**2**	**0.0**	0	
2027	2	0	0	2	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	**2**	**0**	**0**	**2**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: H. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Cost Center: 2200-0610.002 - Blowdown Reduction (SDGE)
Unit Measure: FTEs

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2028	0	134	0	134	0.0	0	1-Sided Adj
Explanation:	Adjustment incorporated to include costs for annual maintenance and equipment recertification.						
2028	2	0	0	2	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	**2**	**134**	**0**	**136**	**0.0**	0	
2029	0	89	0	89	0.0	0	1-Sided Adj
Explanation:	Adjustment incorporated to include costs for annual maintenance.						
2029	2	0	0	2	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	**2**	**89**	**0**	**91**	**0.0**	0	
2030	0	89	0	89	0.0	0	1-Sided Adj
Explanation:	Adjustment incorporated to include costs for annual maintenance.						
2030	2	0	0	2	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	**2**	**89**	**0**	**91**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: H. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Cost Center: 2200-0610.002 - Blowdown Reduction (SDGE)
Unit Measure: FTEs

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2031	0	89	0	89	0.0	0	1-Sided Adj
Explanation:	Adjustment incorporated to include costs for annual maintenance.						
2031	2	0	0	2	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	**2**	**89**	**0**	**91**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: H. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Cost Center: 2200-0610.002 - Blowdown Reduction (SDGE)
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (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	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	107	127	133	145	31
Non-Labor	33	17	42	63	40
NSE	0	0	0	0	0
Total	**140**	**144**	**175**	**208**	**71**
FTE	0.9	1.2	1.1	1.1	0.2
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	107	127	133	145	31
Non-Labor	33	17	42	63	40
NSE	0	0	0	0	0
Total	**140**	**144**	**175**	**208**	**71**
FTE	0.9	1.2	1.1	1.1	0.2
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	19	21	21	23	5

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: H. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Cost Center: 2200-0610.002 - Blowdown Reduction (SDGE)
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	**19**	**21**	**21**	**23**	**5**
FTE	0.2	0.1	0.1	0.1	0.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	21	16	10	6	0
Non-Labor	5	2	3	2	0
NSE	0	0	0	0	0
Total	**27**	**18**	**13**	**8**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	147	165	164	174	36
Non-Labor	38	19	45	65	40
NSE	0	0	0	0	0
Total	**185**	**184**	**209**	**239**	**76**
FTE	1.1	1.3	1.2	1.2	0.2
Units	0	0	0	0	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: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: H. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Cost Center: 2200-0610.002 - Blowdown Reduction (SDGE)
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	107	127	133	145	31
Non-Labor	33	17	42	63	40
NSE	0	0	0	0	0
Total	**140**	**144**	**175**	**208**	**71**
FTE	0.9	1.2	1.1	1.1	0.2
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	61	30	0	0.5	0	CCTR Transf From 2200-2526.000
Explanation:	Adjustment to transfer SDG&E blowdown costs to appropriate workpaper where activities are forecasted.					
2021	38	1	0	0.4	0	CCTR Transf From 2200-0249.000
Explanation:	2200-0249.000 to2200-0610.002 "SDGE'(LAP BP23 BLOWDOWN REDUCTION - R) '300808858					
2021	0	1	0	0.0	0	CCTR Transf From 2200-0256.000
Explanation:	Adjustment to transfer SDG&E blowdown costs to appropriate workpaper where activities are forecasted.					

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: H. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Cost Center: 2200-0610.002 - Blowdown Reduction (SDGE)
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	2	0	0	0.0	0	CCTR Transf From 2200-0274.000
Explanation:	2200-0274.000 to2200-0610.002 "SDGE'(LAP BP23 BLOWDOWN REDUCTION - R) '300808858					
2021	5	0	0	0.0	0	CCTR Transf From 2200-2011.000
Explanation:	Transfer of Labor and Non-Labor for SDGE Blowdown O&M costs from cost center 2200-2011.000 to 2200-0610.002 to align costs with where the roles reside and are forecasted.					
2021 Total	**107**	**33**	**0**	**0.9**	0	
2022	8	0	0	0.1	0	CCTR Transf From 2200-0274.000
Explanation:	2200-0274.000 to2200-0610.002 "SDGE'(LAP BP23 BLOWDOWN REDUCTION - R) '300808858					
2022	17	0	0	0.2	0	CCTR Transf From 2200-0249.000
Explanation:	2200-0249.000 to2200-0610.002 "SDGE'(LAP BP23 BLOWDOWN REDUCTION - R) '300808858					
2022	0	0	0	0.0	0	CCTR Transf From 2200-0256.000
Explanation:	Adjustment to transfer SDG&E blowdown costs to appropriate workpaper where activities are forecasted.					
2022	7	1	0	0.1	0	CCTR Transf From 2200-2011.000
Explanation:	Transfer of Labor and Non-Labor for SDGE Blowdown O&M costs from cost center 2200-2011.000 to 2200-0610.002 to align costs with where the roles reside and are forecasted.					

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: H. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Cost Center: 2200-0610.002 - Blowdown Reduction (SDGE)
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	95	15	0	0.8	0	CCTR Transf From 2200-2526.000
Explanation:	Adjustment to transfer SDG&E blowdown costs to appropriate workpaper where activities are forecasted.					
2022 Total	**127**	**17**	**0**	**1.2**	0	
2023	28	0	0	0.2	0	CCTR Transf From 2200-0249.000
Explanation:	2200-0249.000 to2200-0610.002 "SDGE'(LAP BP23 BLOWDOWN REDUCTION - R) '300808858					
2023	7	0	0	0.1	0	CCTR Transf From 2200-0274.000
Explanation:	2200-0274.000 to2200-0610.002 "SDGE'(LAP BP23 BLOWDOWN REDUCTION - R) '300808858					
2023	10	4	0	0.1	0	CCTR Transf From 2200-2011.000
Explanation:	Transfer of Labor and Non-Labor for SDGE Blowdown O&M costs from cost center 2200-2011.000 to 2200-0610.002 to align costs with where the roles reside and are forecasted.					
2023	88	38	0	0.7	0	CCTR Transf From 2200-2526.000
Explanation:	Adjustment to transfer SDG&E blowdown costs to appropriate workpaper where activities are forecasted.					
2023	0	1	0	0.0	0	CCTR Transf From 2200-0256.000
Explanation:	Adjustment to transfer SDG&E blowdown costs to appropriate workpaper where activities are forecasted.					

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: H. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Cost Center: 2200-0610.002 - Blowdown Reduction (SDGE)
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	**133**	**42**	**0**	**1.1**	0	
2024	102	56	0	0.8	0	CCTR Transf From 2200-2526.000
Explanation:	Adjustment to transfer SDG&E blowdown costs to appropriate workpaper where activities are forecasted.					
2024	30	0	0	0.2	0	CCTR Transf From 2200-0249.000
Explanation:	2200-0249.000 to2200-0610.002 "SDGE'(LAP BP23 BLOWDOWN REDUCTION - R) '300808858					
2024	0	0	0	0.0	0	CCTR Transf From 2200-0256.000
Explanation:	Adjustment to transfer SDG&E blowdown costs to appropriate workpaper where activities are forecasted.					
2024	0	0	0	0.0	0	CCTR Transf From 2200-0274.000
Explanation:	2200-0274.000 to2200-0610.002 "SDGE'(LAP BP23 BLOWDOWN REDUCTION - R) '300808858					
2024	13	7	0	0.1	0	CCTR Transf From 2200-2011.000
Explanation:	Transfer of Labor and Non-Labor for SDGE Blowdown O&M costs from cost center 2200-2011.000 to 2200-0610.002 to align costs with where the roles reside and are forecasted.					
2024 Total	**145**	**63**	**0**	**1.1**	0	
2025	27	37	0	0.2	0	CCTR Transf From 2200-2526.000

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer
Category: H. Blowdown Reduction
Category-Sub: 1. Blowdown Reduction
Cost Center: 2200-0610.002 - Blowdown Reduction (SDGE)
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Adjustment to transfer SDG&E blowdown costs to appropriate workpaper where activities are forecasted.					
2025	0	1	0	0.0	0	CCTR Transf From 2200-0256.000
Explanation:	Adjustment to transfer SDG&E blowdown costs to appropriate workpaper where activities are forecasted.					
2025	4	2	0	0.0	0	CCTR Transf From 2200-2011.000
Explanation:	Transfer of Labor and Non-Labor for SDGE Blowdown O&M costs from cost center 2200-2011.000 to 2200-0610.002 to align costs with where the roles reside and are forecasted.					
2025 Total	**31**	**40**	**0**	**0.2**	0	

Note: Totals may include rounding differences.

Area: GAS MAJOR PROJECTS
Witness: Devin K. Zornizer

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0016	000	GAS OPS CTRL CTR DIRECTOR
2200-0019	000	GAS OPS CTRL CTR INS CTRL MGR
2200-0020	000	GAS OPS CTRL CTR PROJ CONS MGR
2200-0223	000	SVP GAS OPS & SYSTEM INTEGRITY
2200-0235	000	CONSTRUCTION MATERIAL & RECONCILIATION
2200-0237	000	IPD PROJ CNST EXECUTION
2200-0242	000	Construction Project Development Manager
2200-0243	000	RECONCILIATION & CLOSEOUT
2200-0244	000	CAPITAL DELIVERY MODEL SOLUTIONS
2200-0245	000	FINANCIAL PERFORMANCE & REPORTING
2200-0256	000	PI CONSTRUCTION
2200-0602	000	PROJ DEVELOPMENT - GAS FACILITIES - A
2200-0607	000	PROJ DEVELOPMENT - GAS FACILITIES - B
2200-0854	000	PROJ DEVELOPMENT - GAS FACILITIES - C
2200-0868	000	CCM- POP CAPITAL DISTRIBUTION
2200-0909	000	PI MATERIALS AND RECONCILIATION
2200-0963	000	IPD ENGINEERING STANDARDS
2200-0964	000	INSIGHT & ANALYTICS
2200-0998	000	CNG LNG & CONST OPS
2200-2100	000	CES OLD WEST REGION
2200-2180	000	GAS TSM & DISTB LVC for Budget Use Only
2200-2185	000	ESTIMATING
2200-2295	000	PI PLANNING
2200-2319	000	INFRASTRUCTURE PROJECT DELIVERY
2200-2342	000	C-POP O&M DISTRIBUTION
2200-2394	000	IPD PERFORMANCE & STRATEGY
2200-2419	000	PIPELINE PROJECT DELIVERY
2200-2426	000	PSEP PROFICIENCY FIELD TRAINING - STORAG
2200-2427	000	PSEP PROFICIENCY FIELD TRAINING-TRANSMN
2200-2428	000	PSEP ENG PROCURMT & CONSTRUCTION DIRECTR
2200-2429	000	IPD CNST PROJ EXECUTION
2200-2430	000	PROJECT COST SCHEDULE & ESTIMATING
2200-2431	000	HYDROTEST SUPPORT SERVICES
2200-2432	000	GOVERNANCE & PROCESS ASSURANCE
2200-2433	000	CONSTRUCTION MGMT & SUPPORT SERVICES
2200-2435	000	PSEP CUSTOMER COMMUNICATIONS OUTRCH MGR
2200-2507	000	PSEP COMMUNITY OUTREACH MANAGER
2200-2526	000	CNG/LNG EMMISSION REDUCTION
2200-2527	000	CONSTRUCTION OPERATIONS
2200-2540	000	PROJECT DELIVERY STRATEGY & CONTROLS
2200-2569	000	PSEP BUSINESS MANAGER GMA DIRECT TRANS
2200-2570	000	PSEP BUSINESS MANAGER GMA INDIRECT TRANS
2200-2574	000	PSEP INVENTORY MANAGEMENT