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-09-WP.1)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF FRANK LOPEZ
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

Exhibit SCG-09-WP.1 - CUSTOMER & EXTERNAL RELATIONS

DOCUMENT	PAGE
Overall Summary For Exhibit No. SCG-09-WP.1	**1**
Summary of Non-Shared Services Workpapers	**2**
Category: A. Regional Public Affairs	3
..2FC001.000 - REGIONAL PUBLIC AFFAIRS	4
Category: B. Energy & Environmental Policy	19
..2FC002.000 - ENERGY AND ENVIRONMENTAL POLICY	20
Category: C. Public Education & Communications	30
..2FC003.000 - PUBLIC EDUCATION & COMMUNICATIONS	31
Category: D. Customer Solutions	46
..2FC004.000 - CUSTOMER SOLUTIONS	47
Category: E. Customer Programs & Assistance	62
..2FC005.000 - CUSTOMER PROGRAMS & ASSISTANCE	63
Appendix A: List of Non-Shared Cost Centers	**74**

Overall Summary For Exhibit No. SCG-09-WP.1

Area: CUSTOMER & EXTERNAL RELATIONS

Witness: Frank Lopez

In 2025 $ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
Description	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Non-Shared Services	27,897	28,061	29,003	31,738	31,638	31,638	31,638
Shared Services	0	0	0	0	0	0	0
Total	**27,897**	**28,061**	**29,003**	**31,738**	**31,638**	**31,638**	**31,638**

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS

Witness: Frank Lopez

Summary of Non-Shared Services Workpapers:

In 2025 $ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Regional Public Affairs	4,676	4,869	5,352	5,615	5,615	5,615	5,615
B. Energy & Environmental Policy	1,080	1,126	1,124	1,124	1,124	1,124	1,124
C. Public Education & Communications	11,747	12,718	13,189	14,239	14,239	14,239	14,239
D. Customer Solutions	7,957	6,898	6,888	6,988	6,888	6,888	6,888
E. Customer Programs & Assistance	2,437	2,450	2,450	3,772	3,772	3,772	3,772
Total	**27,897**	**28,061**	**29,003**	**31,738**	**31,638**	**31,638**	**31,638**

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: A. Regional Public Affairs
Workpaper: 2FC001.000

Summary for Category: A. Regional Public Affairs

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	4,433	4,626	5,046	5,046	5,046	5,046	5,046
Non-Labor	243	243	306	569	569	569	569
NSE	0	0	0	0	0	0	0
Total	**4,676**	**4,869**	**5,352**	**5,615**	**5,615**	**5,615**	**5,615**
FTE	30.8	30.8	33.3	33.3	33.3	33.3	33.3
Workpapers belonging to this Category:							
2FC001.000 Regional Public Affairs							
Labor	4,433	4,626	5,046	5,046	5,046	5,046	5,046
Non-Labor	243	243	306	569	569	569	569
NSE	0	0	0	0	0	0	0
Total	**4,676**	**4,869**	**5,352**	**5,615**	**5,615**	**5,615**	**5,615**
FTE	30.8	30.8	33.3	33.3	33.3	33.3	33.3
Unit Measure:							
Units	31	31	34	34	34	34	34

Note: Totals may include rounding differences.

Beginning of Workpaper
2FC001.000 - Regional Public Affairs

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: A. Regional Public Affairs
Category-Sub 1. Regional Public Affairs
Workpaper: 2FC001.000 - Regional Public Affairs
Unit Measure:

Activity Description:

Regional Public Affairs (RPA) provides essential local government and community liaison functions consistent with CPUC recognition for the need for utility engagement to support safe, reliable, and cost- effective service. RPA manages ongoing relationships with local governments and stakeholders, supports safety and emergency response coordination, responds to operational and customer issues, and facilitates required notifications and safety education. RPA also advances customer affordability through targeted outreach on Commission-approved assistance and clean energy programs, supports compliance and cost control by facilitating local permitting and managing franchise agreements, and implements Commission-directed stakeholder engagement activities, including public participation hearings and community meetings.

Forecast Explanations:

Labor - Base YR Rec

Labor costs are forecasted using the Base Year methodology based on 2025 actual expenditures. The forecast includes labor costs as well as incremental funding for additional FTEs to support increased operational demands, compliance requirements, and CPUC-mandated stakeholder engagement activities.

Non-Labor - Base YR Rec

Non-labor (NL) costs are forecasted using the Base Year methodology based on 2025 actual expenditures. The forecast includes ongoing NL costs as well as incremental adjustments for travel, equipment, onboarding, and vendor support for Climate Adaptaion and Vulnerability Assessment (CAVA) activities. These activities include stakeholder engagement, outreach, and participation by Community-Based Organizations (CBOs) and Tribal governments.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: A. Regional Public Affairs
Category-Sub 1. Regional Public Affairs
Workpaper: 2FC001.000 - Regional Public Affairs
Unit Measure:

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	3,999	4,092	3,791	4,087	4,433	4,626	5,046	5,046	5,046	5,046	5,046
Non-Labor	730	420	468	323	243	243	306	569	569	569	569
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**4,729**	**4,512**	**4,259**	**4,410**	**4,676**	**4,869**	**5,352**	**5,615**	**5,615**	**5,615**	**5,615**
FTE	28.0	29.7	27.4	29.0	30.8	30.8	33.3	33.3	33.3	33.3	33.3
Units	28	30	28	29	31	31	34	34	34	34	34

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: A. Regional Public Affairs
Category-Sub: 1. Regional Public Affairs
Workpaper: 2FC001.000 - Regional Public Affairs
Unit Measure:

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	4,433	4,433	4,433	4,433	4,433	4,433	193	613	613	613	613	613	4,626	5,046	5,046	5,046	5,046	5,046
NLbr	243	243	243	243	243	243	0	63	326	326	326	326	243	306	569	569	569	569
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**4,676**	**4,676**	**4,676**	**4,676**	**4,676**	**4,676**	**193**	**676**	**939**	**939**	**939**	**939**	**4,869**	**5,352**	**5,615**	**5,615**	**5,615**	**5,615**
FTE	30.8	30.8	30.8	30.8	30.8	30.8	0.0	2.5	2.5	2.5	2.5	2.5	30.8	33.3	33.3	33.3	33.3	33.3
Units	31	31	31	31	31	31	0	3	3	3	3	3	31	34	34	34	34	34

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	193	0	0	193	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	**193**	**0**	**0**	**193**	**0.0**	0	
2027	167	0	0	167	1.0	1	1-Sided Adj
Explanation:	1 FTE Tribal and Disadvantaged Vulnerable Communities Liaison to develop and manage relationships and activities with tribes , disadvantaged vulnerable communities, and environmental social justice organizations.						
2027	75	0	0	75	0.5	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: A. Regional Public Affairs
Category-Sub: 1. Regional Public Affairs
Workpaper: 2FC001.000 - Regional Public Affairs
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	0.5 FTE Project Manager to manage incremental stakeholder engagement activities in support of Public Participation Hearings, and Information Sessions.						
2027	204	0	0	204	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	0	63	0	63	0.0	0	1-Sided Adj
Explanation:	Incremental costs for business travel materials and equipment, and miscellaneous costs for incremental and existing FTEs.						
2027	167	0	0	167	1.0	1	1-Sided Adj
Explanation:	1 FTE Public Affairs Manager to provide additional coverage for local governments , support franchise rights, and assist with emergency preparedness and response.						
2027 Total	**613**	**63**	**0**	**676**	**2.5**	3	
2028	167	0	0	167	1.0	1	1-Sided Adj
Explanation:	1 FTE Tribal and Disadvantaged Vulnerable Communities Liaison to develop and manage relationships and activities with tribes , disadvantaged vulnerable communities, and environmental social justice organizations.						
2028	0	105	0	105	0.0	0	1-Sided Adj
Explanation:	Compensation for community-based organizations disadvantaged vulnerable communities, and tribes to implement a Climate Adaptation Vulnerability Assessment Community Engagement Plan						
2028	0	83	0	83	0.0	0	1-Sided Adj
Explanation:	Incremental costs to produce informational materials workshops, and stakeholder meetings to implement a Climate Adaptation Vulnerability Assessment Community Engagement Plan						

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: A. Regional Public Affairs
Category-Sub: 1. Regional Public Affairs
Workpaper: 2FC001.000 - Regional Public Affairs
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	0	63	0	63	0.0	0	1-Sided Adj
Explanation:	Incremental costs for business travel materials and equipment, and miscellaneous costs for incremental and existing FTEs.						
2028	167	0	0	167	1.0	1	1-Sided Adj
Explanation:	1 FTE Public Affairs Manager to provide additional coverage for local governments, support franchise rights, and assist with emergency preparedness and response.						
2028	0	75	0	75	0.0	0	1-Sided Adj
Explanation:	To survey disadvantaged vulnerable communities and community-based organizations to assess the effectiveness of SoCalGas's community outreach and engagement.						
2028	75	0	0	75	0.5	1	1-Sided Adj
Explanation:	0.5 FTE Project Manager to manage incremental stakeholder engagement activities in support of Public Participation Hearings, and Information Sessions.						
2028	204	0	0	204	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	**613**	**326**	**0**	**939**	**2.5**	3	
2029	167	0	0	167	1.0	1	1-Sided Adj
Explanation:	1 FTE Tribal and Disadvantaged Vulnerable Communities Liaison to develop and manage relationships and activities with tribes, disadvantaged vulnerable communities, and environmental social justice organizations.						
2029	0	105	0	105	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: A. Regional Public Affairs
Category-Sub: 1. Regional Public Affairs
Workpaper: 2FC001.000 - Regional Public Affairs
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Compensation for community-based organizations disadvantaged vulnerable communities, and tribes to implement a Climate Adaptation Vulnerability Assessment Community Engagement Plan in compliance with D.20.08.046						
2029	0	83	0	83	0.0	0	1-Sided Adj
Explanation:	Incremental costs to produce informational materials workshops, and stakeholder meetings to implement a Climate Adaptation Vulnerability Assessment Community Engagement Plan as directed by D.20.08.046						
2029	167	0	0	167	1.0	1	1-Sided Adj
Explanation:	1 FTE Public Affairs Manager to provide additional coverage for local governments protect franchise rights, and assist with emergency preparedness and response.						
2029	0	63	0	63	0.0	0	1-Sided Adj
Explanation:	Incremental costs for business travel materials and equipment, and miscellaneous costs for incremental and existing FTEs.						
2029	0	75	0	75	0.0	0	1-Sided Adj
Explanation:	To survey disadvantaged vulnerable communities and community-based organizations to assess the effectiveness of SoCalGas's community outreach and engagement as directed by D.20.08.046.						
2029	75	0	0	75	0.5	1	1-Sided Adj
Explanation:	0.5 FTE Project Manager to manage incremental stakeholder engagement activities in support of Public Participation Hearings, and Information Sessions.						
2029	204	0	0	204	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	**613**	**326**	**0**	**939**	**2.5**	3	

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: A. Regional Public Affairs
Category-Sub: 1. Regional Public Affairs
Workpaper: 2FC001.000 - Regional Public Affairs
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	167	0	0	167	1.0	1	1-Sided Adj
Explanation:	1 FTE Public Affairs Manager to provide additional coverage for local governments , support franchise rights, and assist with emergency preparedness and response.						
2030	0	83	0	83	0.0	0	1-Sided Adj
Explanation:	Incremental costs to produce informational materials workshops, and stakeholder meetings to implement a Climate Adaptation Vulnerability Assessment Community Engagement Plan as directed by D.20.08.046						
2030	167	0	0	167	1.0	1	1-Sided Adj
Explanation:	1 FTE Tribal and Disadvantaged Vulnerable Communities Liaison to develop and manage relationships and activities with tribes , disadvantaged vulnerable communities, and environmental social justice organizations.						
2030	0	105	0	105	0.0	0	1-Sided Adj
Explanation:	Compensation for community-based organizations disadvantaged vulnerable communities, and tribes to implement a Climate Adaptation Vulnerability Assessment Community Engagement Plan in compliance with D.20.08.046						
2030	0	63	0	63	0.0	0	1-Sided Adj
Explanation:	Incremental costs for business travel materials and equipment, and miscellaneous costs for incremental and existing FTEs.						
2030	0	75	0	75	0.0	0	1-Sided Adj
Explanation:	To survey disadvantaged vulnerable communities and community-based organizations to assess the effectiveness of SoCalGas's community outreach and engagement as directed by D.20.08.046.						
2030	75	0	0	75	0.5	1	1-Sided Adj
Explanation:	0.5 FTE Project Manager to manage incremental stakeholder engagement activities in support of Public Participation Hearings, and Information Sessions.						

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: A. Regional Public Affairs
Category-Sub: 1. Regional Public Affairs
Workpaper: 2FC001.000 - Regional Public Affairs
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	204	0	0	204	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	**613**	**326**	**0**	**939**	**2.5**	3	
2031	167	0	0	167	1.0	1	1-Sided Adj
Explanation:	1 FTE Public Affairs Manager to provide additional coverage for local governments , support franchise rights, and assist with emergency preparedness and response.						
2031	167	0	0	167	1.0	1	1-Sided Adj
Explanation:	1 FTE Tribal and Disadvantaged Vulnerable Communities Liaison to develop and manage relationships and activities with tribes , disadvantaged vulnerable communities, and environmental social justice organizations.						
2031	0	83	0	83	0.0	0	1-Sided Adj
Explanation:	Incremental costs to produce informational materials workshops, and stakeholder meetings to implement a Climate Adaptation Vulnerability Assessment Community Engagement Plan as directed by D.20.08.046						
2031	0	105	0	105	0.0	0	1-Sided Adj
Explanation:	Compensation for community-based organizations disadvantaged vulnerable communities, and tribes to implement a Climate Adaptation Vulnerability Assessment Community Engagement Plan in compliance with D.20.08.046						
2031	0	63	0	63	0.0	0	1-Sided Adj
Explanation:	Incremental costs for business travel materials and equipment, and miscellaneous costs for incremental and existing FTEs.						
2031	0	75	0	75	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: A. Regional Public Affairs
Category-Sub: 1. Regional Public Affairs
Workpaper: 2FC001.000 - Regional Public Affairs
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	To survey disadvantaged vulnerable communities and community-based organizations to assess the effectiveness of SoCalGas's community outreach and engagement as directed by D.20.08.046.						
2031	75	0	0	75	0.5	1	1-Sided Adj
Explanation:	0.5 FTE Project Manager to manage the development coordination, and implementation of Community Engagement Plans and incremental stakeholder engagement activities in compliance with CAVA and other proceedings, and to support public participation hearings, workshops, and information sessions.						
2031	204	0	0	204	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	**613**	**326**	**0**	**939**	**2.5**	3	

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: A. Regional Public Affairs
Category-Sub: 1. Regional Public Affairs
Workpaper: 2FC001.000 - Regional Public Affairs
Unit Measure:

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	2,925	3,125	3,029	3,375	3,767
Non-Labor	604	389	445	314	248
NSE	0	0	0	0	0
Total	**3,529**	**3,514**	**3,474**	**3,689**	**4,015**
FTE	23.6	25.1	23.5	24.7	25.9
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-4
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**-4**
FTE	0.0	0.0	0.0	0.0	0.0
Units	28	30	28	29	31
Recorded-Adjusted (Nominal $)					
Labor	2,925	3,125	3,029	3,375	3,767
Non-Labor	604	389	445	314	243
NSE	0	0	0	0	0
Total	**3,529**	**3,514**	**3,474**	**3,689**	**4,011**
FTE	23.6	25.1	23.4	24.7	25.9
Units	28	30	28	29	31
Vacation & Sick (Nominal $)					
Labor	516	527	481	542	666

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: A. Regional Public Affairs
Category-Sub: 1. Regional Public Affairs
Workpaper: 2FC001.000 - Regional Public Affairs
Unit Measure:

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	**516**	**527**	**481**	**542**	**666**
FTE	4.4	4.6	4.0	4.3	4.9
Units	0	0	0	0	0
Escalation to 2025$					
Labor	558	440	281	170	0
Non-Labor	126	31	22	9	0
NSE	0	0	0	0	0
Total	**684**	**471**	**303**	**179**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	3,999	4,092	3,791	4,087	4,433
Non-Labor	730	420	468	323	243
NSE	0	0	0	0	0
Total	**4,729**	**4,512**	**4,259**	**4,410**	**4,676**
FTE	28.0	29.7	27.4	29.0	30.8
Units	28	30	28	29	31

* 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: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: A. Regional Public Affairs
Category-Sub: 1. Regional Public Affairs
Workpaper: 2FC001.000 - Regional Public Affairs
Unit Measure:

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	-4
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**-4**
FTE	0.0	0.0	0.0	0.0	0.0
Units	28	30	28	29	31

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	28	1-Sided Adj
Explanation:	Adding units of measure					
2021 Total	**0**	**0**	**0**	**0.0**	28	
2022	0	0	0	0.0	30	1-Sided Adj
Explanation:	Adding units of measure					
2022 Total	**0**	**0**	**0**	**0.0**	30	

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: A. Regional Public Affairs
Category-Sub: 1. Regional Public Affairs
Workpaper: 2FC001.000 - Regional Public Affairs
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	28	1-Sided Adj
Explanation:	Adding units of measure					
2023 Total	**0**	**0**	**0**	**0.0**	28	
2024	0	0	0	0.0	29	1-Sided Adj
Explanation:	Adding units of measure					
2024 Total	**0**	**0**	**0**	**0.0**	29	
2025	0	0	0	0.0	31	1-Sided Adj
Explanation:	Adding units of measure					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	Membership adjustments in compliance with AB1167					
2025	0	-2	0	0.0	0	1-Sided Adj
Explanation:	Membership adjustments in compliance with AB1167					
2025	0	-3	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove BTL costs					

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: A. Regional Public Affairs
Category-Sub: 1. Regional Public Affairs
Workpaper: 2FC001.000 - Regional Public Affairs
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	**0**	**-4**	**0**	**0.0**	31	

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: B. Energy & Environmental Policy
Workpaper: 2FC002.000

Summary for Category: B. Energy & Environmental Policy

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,053	1,099	1,097	1,097	1,097	1,097	1,097
Non-Labor	27	27	27	27	27	27	27
NSE	0	0	0	0	0	0	0
Total	**1,080**	**1,126**	**1,124**	**1,124**	**1,124**	**1,124**	**1,124**
FTE	6.7	6.7	6.7	6.7	6.7	6.7	6.7

Workpapers belonging to this Category:

2FC002.000 Energy and Environmental Policy

Labor	1,053	1,099	1,097	1,097	1,097	1,097	1,097
Non-Labor	27	27	27	27	27	27	27
NSE	0	0	0	0	0	0	0
Total	**1,080**	**1,126**	**1,124**	**1,124**	**1,124**	**1,124**	**1,124**
FTE	6.7	6.7	6.7	6.7	6.7	6.7	6.7
Unit Measure: FTEs							
Units	7	7	7	7	7	7	7

Note: Totals may include rounding differences.

Beginning of Workpaper
2FC002.000 - Energy and Environmental Policy

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: B. Energy & Environmental Policy
Category-Sub 1. Energy & Environmental Policy
Workpaper: 2FC002.000 - Energy and Environmental Policy
Unit Measure: FTEs

Activity Description:

The Energy and Environmental Policy (EEP) team supports SoCalGas's compliance with energy and environmental laws and regulations by monitoring and analyzing regional, state, and federal regulatory developments and assessing impacts on system operations, reliability, and customer costs. EEP provides technical analysis and subject matter expertise on proceedings such as the California Energy Commision's Integrated Energy Policy Report and California Air Resources Board's Cap-and-Invest program, supports agency data requests and rulemakings, and evaluates compliance obligations and associated costs.

Forecast Explanations:

Labor - Base YR Rec

Labor costs are forecasted using the Base Year methodology based on 2025 actual expenditures. These costs reflect current staffing levels necessary to support ongoing regulatory monitoring, policy analysis, and compliance activities.

Non-Labor - Base YR Rec

Non-labor are forecasted using the Base Year methodology based on 2025 actual expenditures. These costs represent the ongoing expenses necessary to support regulatory compliance and participation in established policy and reporting cycles.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: B. Energy & Environmental Policy
Category-Sub 1. Energy & Environmental Policy
Workpaper: 2FC002.000 - Energy and Environmental Policy
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	1,432	1,376	1,237	1,035	1,053	1,099	1,097	1,097	1,097	1,097	1,097
Non-Labor	267	108	84	64	27	27	27	27	27	27	27
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**1,699**	**1,484**	**1,321**	**1,099**	**1,080**	**1,126**	**1,124**	**1,124**	**1,124**	**1,124**	**1,124**
FTE	9.4	9.3	8.2	6.3	6.7	6.7	6.7	6.7	6.7	6.7	6.7
Units	9	9	8	6	7	7	7	7	7	7	7

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: B. Energy & Environmental Policy
Category-Sub: 1. Energy & Environmental Policy
Workpaper: 2FC002.000 - Energy and Environmental Policy
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	1,053	1,053	1,053	1,053	1,053	1,053	46	44	44	44	44	44	1,099	1,097	1,097	1,097	1,097	1,097
NLbr	27	27	27	27	27	27	0	0	0	0	0	0	27	27	27	27	27	27
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**1,080**	**1,080**	**1,080**	**1,080**	**1,080**	**1,080**	**46**	**44**	**44**	**44**	**44**	**44**	**1,126**	**1,124**	**1,124**	**1,124**	**1,124**	**1,124**
FTE	6.7	6.7	6.7	6.7	6.7	6.7	0.0	0.0	0.0	0.0	0.0	0.0	6.7	6.7	6.7	6.7	6.7	6.7
Units	7	7	7	7	7	7	0	0	0	0	0	0	7	7	7	7	7	7

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	46	0	0	46	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	**46**	**0**	**0**	**46**	**0.0**	0	
2027	44	0	0	44	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	**44**	**0**	**0**	**44**	**0.0**	0	

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: B. Energy & Environmental Policy
Category-Sub: 1. Energy & Environmental Policy
Workpaper: 2FC002.000 - Energy and Environmental Policy
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	44	0	0	44	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	**44**	**0**	**0**	**44**	**0.0**	0	
2029	44	0	0	44	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	**44**	**0**	**0**	**44**	**0.0**	0	
2030	44	0	0	44	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	**44**	**0**	**0**	**44**	**0.0**	0	
2031	44	0	0	44	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	**44**	**0**	**0**	**44**	**0.0**	0	

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: B. Energy & Environmental Policy
Category-Sub: 1. Energy & Environmental Policy
Workpaper: 2FC002.000 - Energy and Environmental Policy
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	1,047	1,051	989	854	895
Non-Labor	225	227	141	63	27
NSE	0	0	0	0	0
Total	**1,272**	**1,278**	**1,130**	**917**	**922**
FTE	7.9	7.9	7.0	5.4	5.6
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	-4	-127	-61	0	0
NSE	0	0	0	0	0
Total	**-4**	**-127**	**-61**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	9	9	8	6	7
Recorded-Adjusted (Nominal $)					
Labor	1,047	1,051	989	854	895
Non-Labor	221	100	80	63	27
NSE	0	0	0	0	0
Total	**1,268**	**1,151**	**1,068**	**917**	**922**
FTE	7.9	7.9	7.0	5.4	5.6
Units	9	9	8	6	7
Vacation & Sick (Nominal $)					
Labor	185	177	157	137	158

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: B. Energy & Environmental Policy
Category-Sub: 1. Energy & Environmental Policy
Workpaper: 2FC002.000 - Energy and Environmental Policy
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	**185**	**177**	**157**	**137**	**158**
FTE	1.5	1.4	1.2	0.9	1.1
Units	0	0	0	0	0
Escalation to 2025$					
Labor	200	148	92	43	0
Non-Labor	46	8	4	2	0
NSE	0	0	0	0	0
Total	**246**	**156**	**96**	**45**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	1,432	1,376	1,237	1,035	1,053
Non-Labor	267	108	84	64	27
NSE	0	0	0	0	0
Total	**1,699**	**1,484**	**1,321**	**1,099**	**1,080**
FTE	9.4	9.3	8.2	6.3	6.7
Units	9	9	8	6	7

* 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: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: B. Energy & Environmental Policy
Category-Sub: 1. Energy & Environmental Policy
Workpaper: 2FC002.000 - Energy and Environmental Policy
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	-4	-127	-61	0	0
NSE	0	0	0	0	0
Total	**-4**	**-127**	**-61**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	9	9	8	6	7

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-4	0	0.0	0	1-Sided Adj
Explanation:	Exclude non-labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes					
2021	0	0	0	0.0	9	1-Sided Adj
Explanation:	Adding units of measure					
2021 Total	**0**	**-4**	**0**	**0.0**	9	

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: B. Energy & Environmental Policy
Category-Sub: 1. Energy & Environmental Policy
Workpaper: 2FC002.000 - Energy and Environmental Policy
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	-3	0	0.0	0	1-Sided Adj
Explanation:	Exclude non-labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes					
2022	0	-124	0	0.0	0	1-Sided Adj
Explanation:	Exclude non-labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes					
2022	0	0	0	0.0	9	1-Sided Adj
Explanation:	Adding units of measure					
2022 Total	**0**	**-127**	**0**	**0.0**	9	
2023	0	-60	0	0.0	0	1-Sided Adj
Explanation:	Exclude non-labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes					
2023	0	-1	0	0.0	0	1-Sided Adj
Explanation:	Exclude non-labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes					

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: B. Energy & Environmental Policy
Category-Sub: 1. Energy & Environmental Policy
Workpaper: 2FC002.000 - Energy and Environmental Policy
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	8	1-Sided Adj
Explanation:	Adding units of measure					
2023 Total	**0**	**-61**	**0**	**0.0**	8	
2024	0	0	0	0.0	6	1-Sided Adj
Explanation:	Adding units of measure					
2024 Total	**0**	**0**	**0**	**0.0**	6	
2025	0	0	0	0.0	7	1-Sided Adj
Explanation:	Adding units of measure					
2025 Total	**0**	**0**	**0**	**0.0**	7	

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: C. Public Education & Communications
Workpaper: 2FC003.000

Summary for Category: C. Public Education & Communications

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	7,516	7,880	8,181	8,181	8,181	8,181	8,181
Non-Labor	4,231	4,838	5,008	6,058	6,058	6,058	6,058
NSE	0	0	0	0	0	0	0
Total	**11,747**	**12,718**	**13,189**	**14,239**	**14,239**	**14,239**	**14,239**
FTE	56.0	57.5	59.5	59.5	59.5	59.5	59.5

Workpapers belonging to this Category:

2FC003.000 Public Education & Communications

Labor	7,516	7,880	8,181	8,181	8,181	8,181	8,181
Non-Labor	4,231	4,838	5,008	6,058	6,058	6,058	6,058
NSE	0	0	0	0	0	0	0
Total	**11,747**	**12,718**	**13,189**	**14,239**	**14,239**	**14,239**	**14,239**
FTE	56.0	57.5	59.5	59.5	59.5	59.5	59.5
Unit Measure: FTEs							
Units	56	57	59	59	59	59	59

Note: Totals may include rounding differences.

Beginning of Workpaper
2FC003.000 - Public Education & Communications

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: C. Public Education & Communications
Category-Sub 1. Public Education & Communications
Workpaper: 2FC003.000 - Public Education & Communications
Unit Measure: FTEs

Activity Description:

The Public Education and Communication (PEC) team serves as SoCalGas's centralized function for developing and delivering consistent , accessible, and transparent communications to customers, employees, and stakeholders across its service territory. PEC supports customer safety, program awareness, bill and energy education, and digital engagement through coordinated, research-informed materials delivered across print, digital, and multilingual platforms. The team also manages internal employee communications. In addition, PEC plays a critical role during emergencies and unplanned events by providing 24/7 incident communications, coordinating with cross-functional teams, and disseminating timely safety and operational updates. PEC also administers community engagement and employee volunteer programs, providing administrative coordination that supports community partnerships and outreach efforts consistent with regulatory and stakeholder expectations .

Forecast Explanations:

Labor - 5-YR Average

Labor costs are forecasted using a five-year average methodology, with targeted adjustments to reflect incremental growth-related labor costs necessary to support the scope and complexity of PEC responsibilities. These responsibilities include developing and executing multimedia safety initiative, managing expanded social media engagement, coordinating emergency preparedness initiatives, and supporting increased communications.

Non-Labor - 5-YR Average

Non-labor (NL) costs are forecasted using a five-year average methodology to capture ongoing and incremental NL costs not fully reflected in the base year. These costs include investments in multimedia equipment, digital platforms, safety and emergency preparedness campaings, and communication and media tools required to support the evolving PEC activities.

NSE - 5-YR Average

N/A

Units - 5-YR Average

FTEs

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: C. Public Education & Communications
Category-Sub 1. Public Education & Communications
Workpaper: 2FC003.000 - Public Education & Communications
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	7,209	7,561	7,513	7,954	7,516	7,881	8,182	8,182	8,182	8,182	8,182
Non-Labor	6,270	4,042	4,578	5,069	4,231	4,837	5,007	6,057	6,057	6,057	6,057
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**13,479**	**11,603**	**12,091**	**13,022**	**11,747**	**12,718**	**13,189**	**14,239**	**14,239**	**14,239**	**14,239**
FTE	56.9	59.1	56.9	58.7	56.0	57.5	59.5	59.5	59.5	59.5	59.5
Units	57	59	57	59	56	57	59	59	59	59	59

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: C. Public Education & Communications
Category-Sub: 1. Public Education & Communications
Workpaper: 2FC003.000 - Public Education & Communications
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	7,551	7,551	7,551	7,551	7,551	7,551	330	631	631	631	631	631	7,881	8,182	8,182	8,182	8,182	8,182
NLbr	4,837	4,837	4,837	4,837	4,837	4,837	0	170	1,220	1,220	1,220	1,220	4,837	5,007	6,057	6,057	6,057	6,057
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**12,388**	**12,388**	**12,388**	**12,388**	**12,388**	**12,388**	**330**	**801**	**1,851**	**1,851**	**1,851**	**1,851**	**12,718**	**13,189**	**14,239**	**14,239**	**14,239**	**14,239**
FTE	57.5	57.5	57.5	57.5	57.5	57.5	0.0	2.0	2.0	2.0	2.0	2.0	57.5	59.5	59.5	59.5	59.5	59.5
Units	57	57	57	57	57	57	0	2	2	2	2	2	57	59	59	59	59	59

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	330	0	0	330	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	**330**	**0**	**0**	**330**	**0.0**	0	
2027	150	0	0	150	1.0	1	1-Sided Adj
Explanation:	1 FTE Project Manager to develop and manage incremental content for safety and emergency preparedness and response communications.						
2027	0	120	0	120	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: C. Public Education & Communications
Category-Sub: 1. Public Education & Communications
Workpaper: 2FC003.000 - Public Education & Communications
Unit Measure: FTEs

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
Explanation:	Incremental video production services licensed media and tools for high-quality, compliance, and digital communications.						
2027	150	0	0	150	1.0	1	1-Sided Adj
Explanation:	1 FTE Media Project Manager to produce incremental multimedia content for digital platforms.						
2027	331	0	0	331	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	0	50	0	50	0.0	0	1-Sided Adj
Explanation:	Incremental vendor support to create informational content accessible to customers and users with visual disabilities.						
2027 Total	**631**	**170**	**0**	**801**	**2.0**	2	
2028	150	0	0	150	1.0	1	1-Sided Adj
Explanation:	1 FTE Project Manager to develop and manage incremental content for safety and emergency preparedness and response communications.						
2028	150	0	0	150	1.0	1	1-Sided Adj
Explanation:	1 FTE Media Project Manager - To produce incremental multimedia content for digital platforms.						
2028	0	120	0	120	0.0	0	1-Sided Adj
Explanation:	Incremental video production services licensed media and tools for high-quality, compliance, and digital communications.						
2028	331	0	0	331	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: C. Public Education & Communications
Category-Sub: 1. Public Education & Communications
Workpaper: 2FC003.000 - Public Education & Communications
Unit Measure: FTEs

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
2028	0	50	0	50	0.0	0	1-Sided Adj
Explanation:	Incremental vendor support to create informational content accessible to customers and users with visual disabilities.						
2028	0	275	0	275	0.0	0	1-Sided Adj
Explanation:	To develop content for an enhanced chatbot that improves customer self-service.						
2028	0	150	0	150	0.0	0	1-Sided Adj
Explanation:	Contractor Safety Messaging - To develop safety outreach to contractors and customers related to construction , maintenance, and home improvement activities, promoting pipeline safety, leak awareness, appliance safety, and emergency preparedness to reduce preventable safety risks.						
2028	0	125	0	125	0.0	0	1-Sided Adj
Explanation:	Customer Requirements Assessment - an assessment to identify and evaluate customer expectations and experiences, informing service improvements, communication strategies, and alignment with customer needs and regulatory requirements.						
2028	0	500	0	500	0.0	0	1-Sided Adj
Explanation:	Customer Premise Safety Initiative - To produce a multimedia initiative to educate customers on how to identify authorized SoCalGas employees and understand work conducted in their communities, addressing customer concerns identified through research, enhancing transparency, and reducing risks related to impersonation and unauthorized access.						
2028 Total	**631**	**1,220**	**0**	**1,851**	**2.0**	2	
2029	150	0	0	150	1.0	1	1-Sided Adj
Explanation:	1 FTE Project Manager to develop and manage incremental content for safety and emergency preparedness and response communications						
2029	0	150	0	150	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: C. Public Education & Communications
Category-Sub: 1. Public Education & Communications
Workpaper: 2FC003.000 - Public Education & Communications
Unit Measure: FTEs

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
Explanation:	Contractor Safety Messaging - To develop safety outreach to contractors and customers related to construction , maintenance, and home improvement activities, promoting pipeline safety, leak awareness, appliance safety, and emergency preparedness to reduce preventable safety risks.						
2029	0	50	0	50	0.0	0	1-Sided Adj
Explanation:	To create informational content accessible to customers and users with visual disabilities.						
2029	0	500	0	500	0.0	0	1-Sided Adj
Explanation:	Customer Premise Safety Initiative- To produce a multimedia campaign to educate customers on how to identify authorized SoCalGas employees and understand work conducted in their communities, addressing customer concerns identified through research, enhancing transparency, and reducing risks related to impersonation and unauthorized access.						
2029	0	275	0	275	0.0	0	1-Sided Adj
Explanation:	To develop content for an enhanced chatbot that improves customer self-service.						
2029	0	120	0	120	0.0	0	1-Sided Adj
Explanation:	Incremental video production services licensed media and industry-standard tools to meet growing demand for high-quality, compliance, and accessible digital communications.						
2029	331	0	0	331	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	0	125	0	125	0.0	0	1-Sided Adj
Explanation:	Customer Requirements Assessment - a structured assessment to identify and evaluate customer expectations and experiences, informing service improvements, communication strategies, and alignment with customer needs and regulatory requirements.						

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: C. Public Education & Communications
Category-Sub: 1. Public Education & Communications
Workpaper: 2FC003.000 - Public Education & Communications
Unit Measure: FTEs

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
2029	150	0	0	150	1.0	1	1-Sided Adj
Explanation:	1 FTE Media Project Manager - To produce incremental multimedia content for digital platforms.						
2029 Total	**631**	**1,220**	**0**	**1,851**	**2.0**	2	
2030	150	0	0	150	1.0	1	1-Sided Adj
Explanation:	1 FTE Project Manager to develop and manage incremental content for safety and emergency preparedness and response communications						
2030	0	50	0	50	0.0	0	1-Sided Adj
Explanation:	To create informational content accessible to customers and users with visual disabilities.						
2030	0	500	0	500	0.0	0	1-Sided Adj
Explanation:	Customer Premise Safety Initiative - To produce a multimedia campaign to educate customers on how to identify authorized SoCalGas employees and understand work conducted in their communities, addressing customer concerns identified through research, enhancing transparency, and reducing risks related to impersonation and unauthorized access.						
2030	0	150	0	150	0.0	0	1-Sided Adj
Explanation:	Contractor Safety Messaging - To develop safety outreach to contractors and customers related to construction , maintenance, and home improvement activities, promoting pipeline safety, leak awareness, appliance safety, and emergency preparedness to reduce preventable safety risks.						
2030	0	125	0	125	0.0	0	1-Sided Adj
Explanation:	Customer Requirements Assessment - an assessment to identify and evaluate customer expectations and experiences, informing service improvements, communication strategies, and alignment with customer needs and regulatory requirements.						
2030	0	275	0	275	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: C. Public Education & Communications
Category-Sub: 1. Public Education & Communications
Workpaper: 2FC003.000 - Public Education & Communications
Unit Measure: FTEs

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
Explanation:	To develop content for an enhanced chatbot that improves customer self-service.						
2030	0	120	0	120	0.0	0	1-Sided Adj
Explanation:	Incremental video production services licensed media and industry-standard tools to meet growing demand for high-quality, compliance, and accessible digital communications.						
2030	331	0	0	331	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	150	0	0	150	1.0	1	1-Sided Adj
Explanation:	1 FTE Media Project Manager - To produce incremental multimedia content for digital platforms.						
2030 Total	**631**	**1,220**	**0**	**1,851**	**2.0**	2	
2031	150	0	0	150	1.0	1	1-Sided Adj
Explanation:	1 FTE Project Manager to develop and manage incremental content for safety and emergency preparedness and response communications						
2031	0	50	0	50	0.0	0	1-Sided Adj
Explanation:	To create informational content accessible to customers and users with visual disabilities.						
2031	0	500	0	500	0.0	0	1-Sided Adj
Explanation:	Customer Premise Safety Initiative - To produce a multimedia campaign to educate customers on how to identify authorized SoCalGas employees and understand work conducted in their communities, addressing customer concerns identified through research, enhancing transparency, and reducing risks related to impersonation and unauthorized access.						

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: C. Public Education & Communications
Category-Sub: 1. Public Education & Communications
Workpaper: 2FC003.000 - Public Education & Communications
Unit Measure: FTEs

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
2031	0	150	0	150	0.0	0	1-Sided Adj
Explanation:	Contractor Safety Messaging - To develop safety outreach to contractors and customers related to construction , maintenance, and home improvement activities, promoting pipeline safety, leak awareness, appliance safety, and emergency preparedness to reduce preventable safety risks.						
2031	0	120	0	120	0.0	0	1-Sided Adj
Explanation:	Incremental video production services licensed media and industry-standard tools to meet growing demand for high-quality, compliance, and accessible digital communications.						
2031	0	125	0	125	0.0	0	1-Sided Adj
Explanation:	Customer Requirements Assessment - an assessment to identify and evaluate customer expectations and experiences, informing service improvements, communication strategies, and alignment with customer needs and regulatory requirements.						
2031	0	275	0	275	0.0	0	1-Sided Adj
Explanation:	To develop content for an enhanced chatbot that improves customer self-service.						
2031	150	0	0	150	1.0	1	1-Sided Adj
Explanation:	1 FTE Media Project Manager - To produce incremental multimedia content for digital platforms.						
2031	331	0	0	331	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	**631**	**1,220**	**0**	**1,851**	**2.0**	2	

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: C. Public Education & Communications
Category-Sub: 1. Public Education & Communications
Workpaper: 2FC003.000 - Public Education & Communications
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	5,284	5,774	6,003	6,568	6,387
Non-Labor	5,187	3,746	4,359	4,943	4,231
NSE	0	0	0	0	0
Total	**10,471**	**9,519**	**10,362**	**11,511**	**10,618**
FTE	47.9	50.0	48.8	50.0	47.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	-12	0	0	0	0
Non-Labor	0	0	0	-12	0
NSE	0	0	0	0	0
Total	**-12**	**0**	**0**	**-12**	**0**
FTE	-0.1	0.0	0.0	0.0	0.0
Units	57	59	57	59	56
Recorded-Adjusted (Nominal $)					
Labor	5,272	5,774	6,003	6,568	6,387
Non-Labor	5,187	3,746	4,359	4,931	4,231
NSE	0	0	0	0	0
Total	**10,459**	**9,519**	**10,362**	**11,499**	**10,618**
FTE	47.9	50.0	48.7	50.0	47.0
Units	57	59	57	59	56
Vacation & Sick (Nominal $)					
Labor	931	975	953	1,054	1,129

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: C. Public Education & Communications
Category-Sub: 1. Public Education & Communications
Workpaper: 2FC003.000 - Public Education & Communications
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	**931**	**975**	**953**	**1,054**	**1,129**
FTE	9.0	9.1	8.2	8.7	9.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	1,006	813	557	332	0
Non-Labor	1,084	296	219	138	0
NSE	0	0	0	0	0
Total	**2,089**	**1,109**	**776**	**470**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	7,209	7,561	7,513	7,954	7,516
Non-Labor	6,270	4,042	4,578	5,069	4,231
NSE	0	0	0	0	0
Total	**13,479**	**11,603**	**12,091**	**13,022**	**11,747**
FTE	56.9	59.1	56.9	58.7	56.0
Units	57	59	57	59	56

* 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: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: C. Public Education & Communications
Category-Sub: 1. Public Education & Communications
Workpaper: 2FC003.000 - Public Education & Communications
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	-12	0	0	0	0
Non-Labor	-0.365	0	0	-12	0
NSE	0	0	0	0	0
Total	**-12**	**0**	**0**	**-12**	**0**
FTE	-0.1	0.0	0.0	0.0	0.0
Units	57	59	57	59	56

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-12	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer DIMP related costs from CC 2200-2576 in WP 2FC003 to CC 2200-0763 in WP 2GD001.					
2021	0	0	0	0.0	57	1-Sided Adj
Explanation:	Adding units of measure					
2021 Total	**-12**	**0**	**0**	**-0.1**	57	
2022	0	0	0	0.0	59	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: C. Public Education & Communications
Category-Sub: 1. Public Education & Communications
Workpaper: 2FC003.000 - Public Education & Communications
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Adding units of measure					
2022 Total	**0**	**0**	**0**	**0.0**	59	
2023	0	0	0	0.0	57	1-Sided Adj
Explanation:	Adding units of measure					
2023 Total	**0**	**0**	**0**	**0.0**	57	
2024	0	-1	0	0.0	0	CCTR Transf To 2200-2337.000
Explanation:	Transfer non-labor costs related to ERG activities from CC 2200-2576 in WP 2FC003 to CC 2200-2337 in WP 2HR005.					
2024	0	0	0	0.0	59	1-Sided Adj
Explanation:	Adding units of measure					
2024	0	-11	0	0.0	0	1-Sided Adj
Explanation:	Removing costs related to promotional advertisement in LA Business Journal					
2024 Total	**0**	**-12**	**0**	**0.0**	59	
2025	0	0	0	0.0	56	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: C. Public Education & Communications
Category-Sub: 1. Public Education & Communications
Workpaper: 2FC003.000 - Public Education & Communications
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Adding units of measure					
2025 Total	**0**	**0**	**0**	**0.0**	56	

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: D. Customer Solutions
Workpaper: 2FC004.000

Summary for Category: D. Customer Solutions

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	7,848	6,789	6,779	6,779	6,779	6,779	6,779
Non-Labor	109	109	109	209	109	109	109
NSE	0	0	0	0	0	0	0
Total	**7,957**	**6,898**	**6,888**	**6,988**	**6,888**	**6,888**	**6,888**
FTE	50.8	40.4	40.4	40.4	40.4	40.4	40.4

Workpapers belonging to this Category:

2FC004.000 Customer Solutions

Labor	7,848	6,789	6,779	6,779	6,779	6,779	6,779
Non-Labor	109	109	109	209	109	109	109
NSE	0	0	0	0	0	0	0
Total	**7,957**	**6,898**	**6,888**	**6,988**	**6,888**	**6,888**	**6,888**
FTE	50.8	40.4	40.4	40.4	40.4	40.4	40.4
Unit Measure: FTEs							
Units	51	41	41	41	41	41	41

Note: Totals may include rounding differences.

Beginning of Workpaper
2FC004.000 - Customer Solutions

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: D. Customer Solutions
Category-Sub 1. Customer Solutions
Workpaper: 2FC004.000 - Customer Solutions
Unit Measure: FTEs

Activity Description:

Customer Solutions (CS) serves as the primary interface for customers relying on SoCalGas's natural gas system by providing segment -specific, end-to-end support to meet energy and clean transportation needs. CS delivers tailored account management, customer-facing programs, and educational initiatives, offering information regarding compliance, tariffs, air quality standards, and market trends.

Forecast Explanations:

Labor - Base YR Rec

Labor costs are forecasted using the Base Year methodology based on 2025 actual expenditures, which reflect current staffing necessary to support ongoing regulatory monitoring, policy analysis, and compliance activities.

Non-Labor - Base YR Rec

Non-labor (NL) costs are forecasted using the Base Year methodology, which reflect ongoing costs necessary to support regulatory compliance and participation in established policy and reporting cycles. These costs also include required NL expenditures and associated adjustments related to the design and implementation of a customer notification process that streamlines reliable communications regarding customer gas consumption during emergency or maintenance events.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: D. Customer Solutions
Category-Sub 1. Customer Solutions
Workpaper: 2FC004.000 - Customer Solutions
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	9,339	10,002	8,945	8,328	7,848	6,789	6,779	6,779	6,779	6,779	6,779
Non-Labor	3,542	1,598	1,788	1,209	109	109	109	209	109	109	109
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**12,881**	**11,600**	**10,733**	**9,537**	**7,958**	**6,898**	**6,888**	**6,988**	**6,888**	**6,888**	**6,888**
FTE	69.0	74.8	66.8	60.5	50.8	40.4	40.4	40.4	40.4	40.4	40.4
Units	69	75	67	61	51	41	41	41	41	41	41

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: D. Customer Solutions
Category-Sub: 1. Customer Solutions
Workpaper: 2FC004.000 - Customer Solutions
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	7,848	7,848	7,848	7,848	7,848	7,848	-1,059	-1,069	-1,069	-1,069	-1,069	-1,069	6,789	6,779	6,779	6,779	6,779	6,779
NLbr	109	109	109	109	109	109	0	0	100	0	0	0	109	109	209	109	109	109
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**7,957**	**7,957**	**7,957**	**7,957**	**7,957**	**7,957**	**-1,059**	**-1,069**	**-969**	**-1,069**	**-1,069**	**-1,069**	**6,898**	**6,888**	**6,988**	**6,888**	**6,888**	**6,888**
FTE	50.8	50.8	50.8	50.8	50.8	50.8	-10.4	-10.4	-10.4	-10.4	-10.4	-10.4	40.4	40.4	40.4	40.4	40.4	40.4
Units	51	51	51	51	51	51	-10	-10	-10	-10	-10	-10	41	41	41	41	41	41

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	-1,343	0	0	-1,343	-10.4	-10	1-Sided Adj
Explanation:	Adjustment of -10.43 FTEs to align with organizational restructuring and efficiencies						
2026	284	0	0	284	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	**-1,059**	**0**	**0**	**-1,059**	**-10.4**	-10	
2027	-1,343	0	0	-1,343	-10.4	-10	1-Sided Adj
Explanation:	Adjustment of -10.43 FTEs to align with organizational restructuring and efficiencies						

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: D. Customer Solutions
Category-Sub: 1. Customer Solutions
Workpaper: 2FC004.000 - Customer Solutions
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	274	0	0	274	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	**-1,069**	**0**	**0**	**-1,069**	**-10.4**	-10	
2028	-1,343	0	0	-1,343	-10.4	-10	1-Sided Adj
Explanation:	Adjustment of -10.43 FTEs to align with organizational restructuring and efficiencies.						
2028	0	100	0	100	0.0	0	1-Sided Adj
Explanation:	To develop a plan to integrate and implement customer curtailment notifications into SoCalGas' proposed Universal Customer Notification System						
2028	274	0	0	274	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	**-1,069**	**100**	**0**	**-969**	**-10.4**	-10	
2029	-1,343	0	0	-1,343	-10.4	-10	1-Sided Adj
Explanation:	Adjustment of -10.43 FTEs to align with organizational restructuring and efficiencies						
2029	274	0	0	274	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	**-1,069**	**0**	**0**	**-1,069**	**-10.4**	-10	

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: D. Customer Solutions
Category-Sub: 1. Customer Solutions
Workpaper: 2FC004.000 - Customer Solutions
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	-1,343	0	0	-1,343	-10.4	-10	1-Sided Adj
Explanation:	Adjustment of -10.43 FTEs to align with organizational restructuring and efficiencies						
2030	274	0	0	274	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	**-1,069**	**0**	**0**	**-1,069**	**-10.4**	-10	
2031	-1,343	0	0	-1,343	-10.4	-10	1-Sided Adj
Explanation:	Adjustment of -10.43 FTEs to align with organizational restructuring and efficiencies						
2031	274	0	0	274	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	**-1,069**	**0**	**0**	**-1,069**	**-10.4**	-10	

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: D. Customer Solutions
Category-Sub: 1. Customer Solutions
Workpaper: 2FC004.000 - Customer Solutions
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	6,831	7,656	7,234	6,955	6,719
Non-Labor	3,515	2,193	2,483	1,949	905
NSE	0	0	0	0	0
Total	**10,346**	**9,849**	**9,717**	**8,904**	**7,624**
FTE	58.0	63.4	58.1	52.5	43.3
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	-19	-87	-78	-49
Non-Labor	-585	-712	-780	-773	-795
NSE	0	0	0	0	0
Total	**-585**	**-731**	**-867**	**-851**	**-845**
FTE	0.0	-0.2	-1.0	-1.0	-0.6
Units	69	75	67	61	51
Recorded-Adjusted (Nominal $)					
Labor	6,831	7,637	7,147	6,877	6,670
Non-Labor	2,930	1,481	1,703	1,176	109
NSE	0	0	0	0	0
Total	**9,760**	**9,118**	**8,850**	**8,053**	**6,779**
FTE	58.0	63.2	57.1	51.5	42.7
Units	69	75	67	61	51
Vacation & Sick (Nominal $)					
Labor	1,206	1,289	1,135	1,104	1,179

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: D. Customer Solutions
Category-Sub: 1. Customer Solutions
Workpaper: 2FC004.000 - Customer Solutions
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	**1,206**	**1,289**	**1,135**	**1,104**	**1,179**
FTE	11.0	11.6	9.7	9.0	8.1
Units	0	0	0	0	0
Escalation to 2025$					
Labor	1,303	1,075	663	347	0
Non-Labor	612	117	85	33	0
NSE	0	0	0	0	0
Total	**1,915**	**1,192**	**748**	**380**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	9,339	10,002	8,945	8,328	7,848
Non-Labor	3,542	1,598	1,788	1,209	109
NSE	0	0	0	0	0
Total	**12,881**	**11,600**	**10,733**	**9,537**	**7,958**
FTE	69.0	74.8	66.8	60.5	50.8
Units	69	75	67	61	51

* 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: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: D. Customer Solutions
Category-Sub: 1. Customer Solutions
Workpaper: 2FC004.000 - Customer Solutions
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	-19	-87	-78	-49
Non-Labor	-585	-712	-780	-773	-795
NSE	0	0	0	0	0
Total	**-585**	**-731**	**-867**	**-851**	**-845**
FTE	0.0	-0.2	-1.0	-1.0	-0.6
Units	69	75	67	61	51

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-582	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to exclude non-GRC refundable items IO 300787067 and 300787289.					
2021	0	0	0	0.0	0	1-Sided Adj
Explanation:	Exclude 15% of non-labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.					
2021	0	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: D. Customer Solutions
Category-Sub: 1. Customer Solutions
Workpaper: 2FC004.000 - Customer Solutions
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Exclude 14% of non-labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.					
2021	0	-4	0	0.0	0	1-Sided Adj
Explanation:	Exclude 14% of non-labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.					
2021	0	0	0	0.0	0	1-Sided Adj
Explanation:	Exclude 10% of non-labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.					
2021	0	0	0	0.0	69	1-Sided Adj
Explanation:	Adding units of measure					
2021 Total	**0**	**-585**	**0**	**0.0**	69	
2022	0	-712	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to exclude non-GRC refundable items IO 300787067 and 300787289.					
2022	-19	0	0	-0.2	0	CCTR Transf To 2200-2035.000
Explanation:	Transfer of Medical Baseline costs from 2FC004 to 2FC005.					
2022	0	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: D. Customer Solutions
Category-Sub: 1. Customer Solutions
Workpaper: 2FC004.000 - Customer Solutions
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Exclude 15% of non-labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.					
2022	0	0	0	0.0	0	1-Sided Adj
Explanation:	Exclude 12% of non-labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.					
2022	0	0	0	0.0	75	1-Sided Adj
Explanation:	Adding units of measure					
2022 Total	**-19**	**-712**	**0**	**-0.2**	75	
2023	0	-892	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to exclude non-GRC refundable items IO 300787067 and 300787289.					
2023	-10	0	0	-0.1	0	CCTR Transf To 2200-2035.000
Explanation:	Transfer of Medical Baseline costs from 2FC004 to 2FC005.					
2023	-77	0	0	-0.9	0	CCTR Transf To 2200-2035.000
Explanation:	Transfer of Medical Baseline costs from 2FC004 to 2FC005.					
2023	0	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: D. Customer Solutions
Category-Sub: 1. Customer Solutions
Workpaper: 2FC004.000 - Customer Solutions
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Exclude 15% of non-labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.					
2023	0	0	0	0.0	0	1-Sided Adj
Explanation:	Exclude 12% of non-labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.					
2023	0	0	0	0.0	0	1-Sided Adj
Explanation:	Exclude 12% of non-labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.					
2023	0	112	0	0.0	0	CCTR Transf To 2200-8959.000
Explanation:	Transfer employee disability benefits from CC 2200-2205 in WP 2FC004 to CC 2200-8959 in WP 2HR002.					
2023	0	0	0	0.0	67	1-Sided Adj
Explanation:	Adding units of measure					
2023 Total	**-87**	**-780**	**0**	**-1.0**	67	
2024	0	-753	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to exclude non-GRC refundable items IO 300787067 and 300787289.					
2024	0	-15	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: D. Customer Solutions
Category-Sub: 1. Customer Solutions
Workpaper: 2FC004.000 - Customer Solutions
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Adjustment to exclude refundable items IO 300787067.					
2024	-6	0	0	-0.1	0	CCTR Transf To 2200-2035.000
Explanation:	Transfer of Medical Baseline costs from 2FC004 to 2FC005.					
2024	0	-6	0	0.0	0	CCTR Transf To 2200-2035.000
Explanation:	Transfer of Medical Baseline costs from 2FC004 to 2FC005.					
2024	-71	0	0	-0.9	0	CCTR Transf To 2200-2035.000
Explanation:	Transfer of Medical Baseline costs from 2FC004 to 2FC005.					
2024	0	0	0	0.0	0	1-Sided Adj
Explanation:	Exclude 15% of non-labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.					
2024	0	0	0	0.0	61	1-Sided Adj
Explanation:	Adding units of measure					
2024 Total	**-78**	**-773**	**0**	**-1.0**	61	
2025	0	-692	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: D. Customer Solutions
Category-Sub: 1. Customer Solutions
Workpaper: 2FC004.000 - Customer Solutions
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Adjustment to exclude non-GRC refundable items IO 300787067 and 300787289.					
2025	0	-34	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to exclude refundable items IO 300841387.					
2025	-49	0	0	-0.6	0	CCTR Transf To 2200-2035.000
Explanation:	Transfer of Medical Baseline costs from 2FC004 to 2FC005.					
2025	0	0	0	0.0	51	1-Sided Adj
Explanation:	Adding units of measure					
2025	0	-1	0	0.0	0	1-Sided Adj
Explanation:	Membership adjustments in compliance with AB1167					
2025	0	-38	0	0.0	0	1-Sided Adj
Explanation:	Membership adjustments in compliance with AB1167					
2025	0	-21	0	0.0	0	1-Sided Adj
Explanation:	Membership adjustments in compliance with AB1167					
2025	0	-9	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: D. Customer Solutions
Category-Sub: 1. Customer Solutions
Workpaper: 2FC004.000 - Customer Solutions
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Membership adjustments in compliance with AB1167					
2025	0	-1	0	0.0	0	1-Sided Adj
Explanation:	Membership adjustments in compliance with AB1167					
2025 Total	**-49**	**-795**	**0**	**-0.6**	51	

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: E. Customer Programs & Assistance
Workpaper: 2FC005.000

Summary for Category: E. Customer Programs & Assistance

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	298	311	311	311	311	311	311
Non-Labor	2,139	2,139	2,139	3,461	3,461	3,461	3,461
NSE	0	0	0	0	0	0	0
Total	**2,437**	**2,450**	**2,450**	**3,772**	**3,772**	**3,772**	**3,772**
FTE	1.6	1.6	1.6	1.6	1.6	1.6	1.6
Workpapers belonging to this Category:							
2FC005.000 Customer Programs & Assistance							
Labor	298	311	311	311	311	311	311
Non-Labor	2,139	2,139	2,139	3,461	3,461	3,461	3,461
NSE	0	0	0	0	0	0	0
Total	**2,437**	**2,450**	**2,450**	**3,772**	**3,772**	**3,772**	**3,772**
FTE	1.6	1.6	1.6	1.6	1.6	1.6	1.6
Unit Measure: Homes treated							
Units	38,350	38,350	38,350	68,658	68,658	68,658	68,658

Note: Totals may include rounding differences.

Beginning of Workpaper
2FC005.000 - Customer Programs & Assistance

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: E. Customer Programs & Assistance
Category-Sub 1. Customer Programs & Assistance
Workpaper: 2FC005.000 - Customer Programs & Assistance
Unit Measure: Homes treated

Activity Description:

The Customer Programs and Assistance activity covers the administration of assistance programs for income -eligible residential customers and those with qualifying medical conditions, with O&M costs allocated for recovery in base rates consistent with D.05-04-052. Activities include safety and assistance program administration, customer outreach and enrollment, eligibility verification, application processing, customer support, and ongoing participant maintenance for CPUC-mandated and approved customer assistance programs.

Forecast Explanations:

Labor - Base YR Rec

Labor costs are forecasted using the Base Year methodology based on 2025 actual expenditures, which reflect the ongoing staffing levels required to administer customer assistance programs. This approach represents the most accurate level of effort necessary to meet current operational demands and anticipated regulatory requirements, and it provides a reasonable foundation for projecting Test Year (TY) 2028 labor costs without overstating future needs.

Non-Labor - Base YR Rec

Non-labor costs are forecasted using the Base Year (BY) methodology based on 2025 actual expenditures, with targeted incremental adjustments to reflect expected changes associated with the Natural Gas Appliance Testing (NGAT) program. This approach best captures the cost structure necessary to support program administration and compliance.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Homes treated

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: E. Customer Programs & Assistance
Category-Sub 1. Customer Programs & Assistance
Workpaper: 2FC005.000 - Customer Programs & Assistance
Unit Measure: Homes treated

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	118	143	122	123	298	311	311	311	311	311	311
Non-Labor	2,344	1,885	1,384	1,888	2,139	2,139	2,139	3,461	3,461	3,461	3,461
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**2,462**	**2,028**	**1,506**	**2,011**	**2,437**	**2,450**	**2,450**	**3,772**	**3,772**	**3,772**	**3,772**
FTE	1.2	1.4	1.3	1.4	1.6	1.6	1.6	1.6	1.6	1.6	1.6
Units	57,158	52,662	35,854	38,746	38,350	38,350	38,350	68,658	68,658	68,658	68,658

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: E. Customer Programs & Assistance
Category-Sub: 1. Customer Programs & Assistance
Workpaper: 2FC005.000 - Customer Programs & Assistance
Unit Measure: Homes treated

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	298	298	298	298	298	298	13	13	13	13	13	13	311	311	311	311	311	311
NLbr	2,139	2,139	2,139	2,139	2,139	2,139	0	0	1,322	1,322	1,322	1,322	2,139	2,139	3,461	3,461	3,461	3,461
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**2,437**	**2,437**	**2,437**	**2,437**	**2,437**	**2,437**	**13**	**13**	**1,335**	**1,335**	**1,335**	**1,335**	**2,450**	**2,450**	**3,772**	**3,772**	**3,772**	**3,772**
FTE	1.6	1.6	1.6	1.6	1.6	1.6	0.0	0.0	0.0	0.0	0.0	0.0	1.6	1.6	1.6	1.6	1.6	1.6
Units	38,350	38,350	38,350	38,350	38,350	38,350	0	0	30,308	30,308	30,308	30,308	38,350	38,350	68,658	68,658	68,658	68,658

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	13	0	0	13	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	**13**	**0**	**0**	**13**	**0.0**	0	
2027	13	0	0	13	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	**13**	**0**	**0**	**13**	**0.0**	0	

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: E. Customer Programs & Assistance
Category-Sub: 1. Customer Programs & Assistance
Workpaper: 2FC005.000 - Customer Programs & Assistance
Unit Measure: Homes treated

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	0	1,322	0	1,322	0.0	30,308	1-Sided Adj
Explanation:	Forecast includes increased price $45.04/home to treat 68 658 homes (68 658 x $45.04 = $3,092) -$1,770 = $1,322						
2028	13	0	0	13	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	**13**	**1,322**	**0**	**1,335**	**0.0**	30,308	
2029	0	1,322	0	1,322	0.0	30,308	1-Sided Adj
Explanation:	Forecast includes increased price $45.04/home to treat 68 658 homes (68 658 x $45.04 = $3,092) -$1,770 = $1,322						
2029	13	0	0	13	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	**13**	**1,322**	**0**	**1,335**	**0.0**	30,308	
2030	0	1,322	0	1,322	0.0	30,308	1-Sided Adj
Explanation:	Forecast includes increased price $45.04/home to treat 68 658 homes (68 658 x 45.04 = $3,092) -$1,770 = $1,322						
2030	13	0	0	13	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	**13**	**1,322**	**0**	**1,335**	**0.0**	30,308	

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: E. Customer Programs & Assistance
Category-Sub: 1. Customer Programs & Assistance
Workpaper: 2FC005.000 - Customer Programs & Assistance
Unit Measure: Homes treated

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	0	1,322	0	1,322	0.0	30,308	1-Sided Adj
Explanation:	Forecast includes increased price $45.04/home to treat 68 658 homes (68 658 x 45.04 = $3,092) -$1,770 = $1,322						
2031	13	0	0	13	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	**13**	**1,322**	**0**	**1,335**	**0.0**	30,308	

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: E. Customer Programs & Assistance
Category-Sub: 1. Customer Programs & Assistance
Workpaper: 2FC005.000 - Customer Programs & Assistance
Unit Measure: Homes treated

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	86	90	11	24	204
Non-Labor	1,939	1,747	1,318	1,831	2,139
NSE	0	0	0	0	0
Total	**2,026**	**1,837**	**1,329**	**1,855**	**2,343**
FTE	1.0	1.0	0.1	0.2	0.8
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	19	87	78	49
Non-Labor	0	0	0	6	0
NSE	0	0	0	0	0
Total	**0**	**19**	**87**	**84**	**49**
FTE	0.0	0.2	1.0	1.0	0.6
Units	57,158	52,662	35,854	38,746	38,350
Recorded-Adjusted (Nominal $)					
Labor	86	109	98	102	253
Non-Labor	1,939	1,747	1,318	1,837	2,139
NSE	0	0	0	0	0
Total	**2,026**	**1,856**	**1,416**	**1,938**	**2,392**
FTE	1.0	1.2	1.1	1.2	1.4
Units	57,158	52,662	35,854	38,746	38,350
Vacation & Sick (Nominal $)					
Labor	15	18	15	16	45

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: E. Customer Programs & Assistance
Category-Sub: 1. Customer Programs & Assistance
Workpaper: 2FC005.000 - Customer Programs & Assistance
Unit Measure: Homes treated

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	**15**	**18**	**15**	**16**	**45**
FTE	0.2	0.2	0.2	0.2	0.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	16	15	9	5	0
Non-Labor	405	138	66	51	0
NSE	0	0	0	0	0
Total	**422**	**154**	**75**	**56**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	118	143	122	123	298
Non-Labor	2,344	1,885	1,384	1,888	2,139
NSE	0	0	0	0	0
Total	**2,462**	**2,028**	**1,506**	**2,011**	**2,437**
FTE	1.2	1.4	1.3	1.4	1.6
Units	57,158	52,662	35,854	38,746	38,350

* 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: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: E. Customer Programs & Assistance
Category-Sub: 1. Customer Programs & Assistance
Workpaper: 2FC005.000 - Customer Programs & Assistance
Unit Measure: Homes treated

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	19	87	78	49
Non-Labor	0	0	0	6	0
NSE	0	0	0	0	0
Total	**0**	**19**	**87**	**84**	**49**
FTE	0.0	0.2	1.0	1.0	0.6
Units	57,158	52,662	35,854	38,746	38,350

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	57,158	1-Sided Adj
Explanation: Adding units of measure						
2021 Total	**0**	**0**	**0**	**0.0**	57,158	
2022	0	0	0	0.0	52,662	1-Sided Adj
Explanation: Adding units of measure						
2022	19	0	0	0.2	0	CCTR Transf From 2200-2634.000

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: E. Customer Programs & Assistance
Category-Sub: 1. Customer Programs & Assistance
Workpaper: 2FC005.000 - Customer Programs & Assistance
Unit Measure: Homes treated

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer of Medical Baseline costs from 2FC004 to 2FC005.					
2022 Total	**19**	**0**	**0**	**0.2**	52,662	
2023	0	0	0	0.0	35,854	1-Sided Adj
Explanation:	Adding units of measure					
2023	10	0	0	0.1	0	CCTR Transf From 2200-0429.000
Explanation:	Transfer of Medical Baseline costs from 2FC004 to 2FC005.					
2023	77	0	0	0.9	0	CCTR Transf From 2200-2634.000
Explanation:	Transfer of Medical Baseline costs from 2FC004 to 2FC005.					
2023 Total	**87**	**0**	**0**	**1.0**	35,854	
2024	0	0	0	0.0	38,746	1-Sided Adj
Explanation:	Adding units of measure					
2024	6	0	0	0.1	0	CCTR Transf From 2200-0429.000
Explanation:	Transfer of Medical Baseline costs from 2FC004 to 2FC005.					

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez
Category: E. Customer Programs & Assistance
Category-Sub: 1. Customer Programs & Assistance
Workpaper: 2FC005.000 - Customer Programs & Assistance
Unit Measure: Homes treated

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	6	0	0.0	0	CCTR Transf From 2200-2048.000
Explanation:	Transfer of Medical Baseline costs from 2FC004 to 2FC005.					
2024	71	0	0	0.9	0	CCTR Transf From 2200-2634.000
Explanation:	Transfer of Medical Baseline costs from 2FC004 to 2FC005.					
2024 Total	**78**	**6**	**0**	**1.0**	38,746	
2025	0	0	0	0.0	38,350	1-Sided Adj
Explanation:	Adding units of measure					
2025	49	0	0	0.6	0	CCTR Transf From 2200-2634.000
Explanation:	Transfer of Medical Baseline costs from 2FC004 to 2FC005.					
2025 Total	**49**	**0**	**0**	**0.6**	38,350	

Note: Totals may include rounding differences.

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0177	000	STRATEGY
2200-0229	000	CUSTOMER ENERGY SOLUTIONS DIRECTOR
2200-0230	000	CES SE SALES - EAST REGION
2200-0231	000	CES NW SALES - NORTH REGION
2200-0232	000	CES SE SALES - SOUTH REGION
2200-0248	000	CES CLEAN TRANSPORTATION
2200-0251	000	CES ENERGY MARKETS
2200-0356	000	CARE
2200-0402	000	ENERGY SAVINGS ASSISTANCE PROGRAM
2200-0422	000	CES INTEGRATED CUSTOMER STRATEGY
2200-0424	000	NEW CONTRUCTION MGR
2200-0428	000	CUSTOMER INSIGHTS & ANALYTICS
2200-0429	000	SMALL C&I SEGMENT MGR
2200-0805	000	PUBLIC AFFAIRS MANAGER - OC
2200-0811	000	PUBLIC AFFAIRS MANAGER - LA
2200-0818	000	PUBLIC AFFAIRS MANAGER -INLAND
2200-0825	000	PUBLIC AFFAIRS MANAGER -NORTH
2200-0852	000	CUST CLEAN ENERGY SOLUTIONS MANAGER
2200-0932	000	CP&A Budget Strategy & Oversight
2200-1212	000	ENERGY POLICY
2200-2032	000	SPECIAL PROGRAMS DIRECTOR (SCG)
2200-2033	000	CUSTOMER ASSISTANCE PROGRAM LEVERAGING
2200-2034	000	FUGITIVE METHANE SUPPORT
2200-2035	000	CAM MEDICAL BASELINE
2200-2048	000	POLICY & SUPPORT
2200-2060	000	CES STAFF SUPPORT
2200-2061	000	CES NW SALES - WEST REGION
2200-2076	000	MARKETING & COMMUNICATIONS
2200-2118	000	ASSISTANCE PROGRAMS
2200-2119	000	CORPORATE MEMBERSHIPS
2200-2120	000	CONTRIBUTIONS - NONREGIONAL
2200-2131	000	CONTRIBUTIONS - INLAND REGION
2200-2132	000	CONTRIBUTIONS - NORTHERN REGION
2200-2133	000	CONTRIBUTIONS - ORANGE COAST
2200-2134	000	CONTRIBUTIONS - PACIFIC COAST
2200-2136	000	CES OPT/R38 INCENTIVE
2200-2143	000	DIGITAL ENGAGEMENT
2200-2177	000	DIR CUSTOMER PROGRAMS & ASSISTANCE
2200-2188	000	MARKETING COMMUNICATIONS & SOCIAL MEDIA
2200-2193	000	BUILDER NEW BUSINESS EXPERIENCE
2200-2204	000	STRATEGIC INITIATIVES
2200-2205	000	ENERGY EFFICIENCY NEW CONSTRUCTION
2200-2208	000	DIRECTOR PUBLIC AFFAIRS
2200-2215	000	DIRECTOR-CUSTOMER STRATEGY & ENGAGEMENT
2200-2234	000	TECHNICAL SUPPORT

Area: CUSTOMER & EXTERNAL RELATIONS
Witness: Frank Lopez

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-2238	000	CODES & STANDARDS
2200-2258	000	MARKETING & STRATEGY
2200-2282	000	VP COMM, LOC GOVT & COMM AFFAIRS
2200-2285	000	MEDIA & COMMUNICATIONS
2200-2287	000	SGIP-SELF GENERATION INCENTIVE PROGRAM
2200-2288	000	ENVIRONMENTAL AFFAIRS MANAGER
2200-2302	000	CS - FINANCIAL
2200-2320	000	BRANDING & CREATIVE SERVICES
2200-2327	000	ERC OPERATIONS
2200-2339	000	COMMUNITY RELATIONS
2200-2351	000	MARKETING & COMMUNICATIONS
2200-2396	000	ENERGY & ENVIRONMENTAL AFFS MGR
2200-2408	000	CES CUSTOMER EXPERIENCE
2200-2441	000	REGIONAL VP EXT AFFS & ENVIRON STRAT SCG
2200-2519	000	PROGRAM DEVELOPMENT AND STRATEGY
2200-2561	000	NEW TECHNOLOGY SOLUTIONS
2200-2576	000	STRATEGIC ENGAGEMENT
2200-2616	000	MARKETING & COMMUNICATIONS
2200-2634	000	CP&A OPERATIONS STRATEGY
2200-2660	000	ANGELES LINK
2200-2661	000	STRATEGY & POLICY