

Application of SAN DIEGO GAS & ELECTRIC)
COMPANY for authority to update its gas and)
electric revenue requirement and base rates)
effective January 1, 2028 (U 902-M))

Application No.: A.26-06-XXX

Exhibit No.: (SDGE-05-CWP)

CAPITAL WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF GINA OROZCO
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

JUNE 2026



**2028 General Rate Case - APPLICATION
INDEX OF WORKPAPERS**

Exhibit SDGE-05-CWP - GAS TRANSMISSION

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Overall Summary For Exhibit No. SDGE-05-CWP

Area:	GAS TRANSMISSION
Witness:	Gina Orozco

In 2025 \$ (000)

A. Transmission

Adjusted-Forecast					
2026	2027	2028	2029	2030	2031
12,847	12,847	18,345	12,847	12,847	12,847
12,847	12,847	18,345	12,847	12,847	12,847

Total

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
 Witness: Gina Orozco
 Category: A. Transmission
 Workpaper: VARIOUS

Summary for Category: A. Transmission

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	1,454	1,183	1,183	1,693	1,183	1,183	1,183
Non-Labor	10,497	11,664	11,664	16,652	11,664	11,664	11,664
NSE	0	0	0	0	0	0	0
Total	11,951	12,847	12,847	18,345	12,847	12,847	12,847
FTE	6.7	5.1	5.1	6.8	5.1	5.1	5.1

Workpapers belonging to this Category:

004010 Pipeline Replacements

Labor	99	201	201	198	201	201	201
Non-Labor	339	3,912	3,912	3,912	3,912	3,912	3,912
NSE	0	0	0	0	0	0	0
Total	438	4,113	4,113	4,110	4,113	4,113	4,113
FTE	0.6	1.0	1.0	1.0	1.0	1.0	1.0

Unit Measure: Miles of Pipe

Units	185	185	185	185	185	185	185
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004050 Compressor Stations

Labor	488	472	472	995	472	472	472
Non-Labor	1,602	3,426	3,426	8,414	3,426	3,426	3,426
NSE	0	0	0	0	0	0	0
Total	2,090	3,898	3,898	9,409	3,898	3,898	3,898
FTE	2.3	1.8	1.8	3.5	1.8	1.8	1.8

Unit Measure: Compressor Stations

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

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
004060 Cathodic Protection							
Labor	19	36	36	35	36	36	36
Non-Labor	67	387	387	387	387	387	387
NSE	0	0	0	0	0	0	0
Total	86	423	423	422	423	423	423
FTE	0.1	0.2	0.2	0.2	0.2	0.2	0.2
Unit Measure: Miles of Pipe							
Units	185	185	185	185	185	185	185
004080 Measurement & Regulation Stations							
Labor	786	400	400	393	400	400	400
Non-Labor	8,031	2,844	2,844	2,844	2,844	2,844	2,844
NSE	0	0	0	0	0	0	0
Total	8,817	3,244	3,244	3,237	3,244	3,244	3,244
FTE	3.2	1.6	1.6	1.6	1.6	1.6	1.6
Unit Measure: Miles of Pipe							
Units	185	185	185	185	185	185	185
004090 Security & Auxiliary Equipment							
Labor	47	62	62	61	62	62	62
Non-Labor	368	846	846	846	846	846	846
NSE	0	0	0	0	0	0	0
Total	415	908	908	907	908	908	908
FTE	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Unit Measure: Miles of Pipe							
Units	185	185	185	185	185	185	185

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Workpaper: VARIOUS

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
007060 Capital Tools							
Labor	15	12	12	11	12	12	12
Non-Labor	90	249	249	249	249	249	249
NSE	0	0	0	0	0	0	0
Total	105	261	261	260	261	261	261
FTE	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Unit Measure: Miles of Pipe							
Units	185	185	185	185	185	185	185

Note: Totals may include rounding differences.

**Beginning of Workpaper Group
004010 - Pipeline Replacements**

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00401.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004010 - Pipeline Replacements
Unit Measure: Miles of Pipe

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

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	5-YR Average	305	749	375	119	99	201	201	198	201	201	201
Non-Labor	5-YR Average	5,430	17,578	20,498	2,510	339	3,912	3,912	3,912	3,912	3,912	3,912
NSE	5-YR Average	0	0	0	0	0	0	0	0	0	0	0
Total		5,735	18,326	20,872	2,630	439	4,113	4,113	4,110	4,113	4,113	4,113
FTE	5-YR Average	1.9	4.2	1.6	0.8	0.6	1.0	1.0	1.0	1.0	1.0	1.0
Units	5-YR Average	185	185	185	185	185	185	185	185	185	185	185

Business Purpose:

Natural gas transmission pipelines need to be replaced due to the condition of the pipeline or hazardous conditions affecting the existing pipeline location. Projects may include pipeline replacements to address external damage, loss of soil cover due to erosion or agricultural activities, municipal or right-of-way constraints, and geohazards, such as slope movement, subsidence, or landslides, and changes in class location resulting from new development. Pipelines with a history of leakage, poor coating, or that are difficult to cathodically protect often require immediate or near-term action to maintain compliance with state and federal safety regulations and to reduce the likelihood of transmission service interruptions.

Physical Description:

SDG&E operates transmission pipelines up to 36 inches in diameter, spanning from the Pacific Coast to the San Diego-Riverside County line and south to the U.S.-Mexico border. The system includes valves, spans, and associated infrastructure that require routine inspections, repairs, and construction work to address deterioration, leaks, and exposure. Forecasted costs in this workpaper include the cost to plan, design, permit, acquire materials, construct, commission, and mitigate impacts for replacement and leak repair activities on transmission pipelines, fittings, valves, and associated pressure regulating stations and service lines. Multiple pipeline replacement projects are completed each year, ranging in size and

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00401.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004010 - Pipeline Replacements
Unit Measure: Miles of Pipe

magnitude, and at times can involve difficult or hazardous access with many logistical challenges caused by weather or physical terrain .

Project Justification:

The integrity of the pipeline is critical to preventing failures that could result in safety hazards, environmental damage, and regulatory violations. Routine assessments, leak repairs, and mitigation projects are necessary to comply with 49 CFR Part 192, CPUC GO 112-F and other applicable state and federal requirements. Replacement and relocation projects address risks from corrosion, erosion, subsidence, and municipal requests, supporting long-term system reliability and compliance.

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00401.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004010 - Pipeline Replacements
Unit Measure: Miles of Pipe

Forecast Methodology:

Labor - 5-YR Average

The forecast methodology for Pipeline Replacements is based on a five-year historical average covering the period from 2021 through 2025. This approach is appropriate because it captures normal cost variability associated with pipeline replacement activities driven by unplanned system conditions and regulatory requirements for timely repairs. GT Operations expenditures experienced a temporary increase in 2022 and 2023 due to a large class relocation project; these atypical costs were excluded from the five-year average to develop a forecast that reflects ongoing and expected workload levels. Use of a five-year average incorporates both high and low activity periods and provides a representative basis for forecasting costs. A small incremental adjustment was made starting in 2026 to reflect changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.

Non-Labor - 5-YR Average

The forecast methodology for Pipeline Replacements is based on a five-year historical average covering the period from 2021 through 2025. This approach is appropriate because it captures normal cost variability associated with pipeline replacement activities driven by unplanned system conditions and regulatory requirements for timely repairs. GT Operations expenditures experienced a temporary increase in 2022 and 2023 due to a large class relocation project; these atypical costs were excluded from the five-year average to develop a forecast that reflects ongoing and expected workload levels. Use of a five-year average incorporates both high and low activity periods and provides a representative basis for forecasting costs.

NSE - 5-YR Average

Not Applicable.

Units - 5-YR Average

Miles of Pipeline

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00401.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004010 - Pipeline Replacements
Unit Measure: Miles of Pipe

Summary of Adjustments to Forecast:

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	329	329	329	329	329	329	-128	-128	-131	-128	-128	-128	201	201	198	201	201	201
NLbr	9,271	9,271	9,271	9,271	9,271	9,271	-5,359	-5,359	-5,359	-5,359	-5,359	-5,359	3,912	3,912	3,912	3,912	3,912	3,912
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	9,600	9,600	9,600	9,600	9,600	9,600	-5,487	-5,487	-5,490	-5,487	-5,487	-5,487	4,113	4,113	4,110	4,113	4,113	4,113
FTE	1.8	1.8	1.8	1.8	1.8	1.8	-0.8	-0.8	-0.8	-0.8	-0.8	-0.8	1.0	1.0	1.0	1.0	1.0	1.0
Units	185	185	185	185	185	185	0	0	0	0	0	0	185	185	185	185	185	185

Forecast Adjustment Details:

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2026	11	0	0	11	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026	-139	-5,359	0	-5,498	-0.8	0
Explanation:	Line 3010 Class Location Change (CLC) Upgrade project is an outlier from the overall trend of the 5 year average.					
2026 Total	-128	-5,359	0	-5,487	-0.8	0
2027	-139	-5,359	0	-5,498	-0.8	0
Explanation:	Line 3010 Class Location Change (CLC) Upgrade project is an outlier from the overall trend of the 5 year average.					

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00401.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004010 - Pipeline Replacements
Unit Measure: Miles of Pipe

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2027	11	0	0	11	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	-128	-5,359	0	-5,487	-0.8	0
2028	-139	-5,359	0	-5,498	-0.8	0
Explanation:	Line 3010 Class Location Change (CLC) Upgrade project is an outlier from the overall trend of the 5 year average.					
2028	8	0	0	8	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	-131	-5,359	0	-5,490	-0.8	0
2029	-139	-5,359	0	-5,498	-0.8	0
Explanation:	Line 3010 Class Location Change (CLC) Upgrade project is an outlier from the overall trend of the 5 year average.					
2029	11	0	0	11	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	-128	-5,359	0	-5,487	-0.8	0
2030	-139	-5,359	0	-5,498	-0.8	0
Explanation:	Line 3010 Class Location Change (CLC) Upgrade project is an outlier from the overall trend of the 5 year average.					
2030	11	0	0	11	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00401.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004010 - Pipeline Replacements
Unit Measure: Miles of Pipe

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2030 Total	-128	-5,359	0	-5,487	-0.8	0
2031	-139	-5,359	0	-5,498	-0.8	0
Explanation:	Line 3010 Class Location Change (CLC) Upgrade project is an outlier from the overall trend of the 5 year average.					
2031	11	0	0	11	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	-128	-5,359	0	-5,487	-0.8	0

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00401.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004010 - Pipeline Replacements
Unit Measure: Miles of Pipe

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	186	535	311	101	87
Non-Labor	3,822	14,386	19,405	2,405	339
NSE	0	0	0	0	0
Total	4,008	14,920	19,716	2,505	426
FTE	1.6	3.6	1.4	0.7	0.5
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	185	185	185	185	185
Recorded-Adjusted (Nominal \$)					
Labor	186	535	311	101	87
Non-Labor	3,822	14,386	19,405	2,405	339
NSE	0	0	0	0	0
Total	4,008	14,920	19,716	2,505	426
FTE	1.6	3.6	1.4	0.7	0.5
Units	185	185	185	185	185
Vacation & Sick (Nominal \$)					
Labor	28	78	43	14	13

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00401.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004010 - Pipeline Replacements
Unit Measure: Miles of Pipe

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	28	78	43	14	13
FTE	0.3	0.6	0.2	0.1	0.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	90	136	20	5	0
Non-Labor	1,608	3,192	1,093	106	0
NSE	0	0	0	0	0
Total	1,698	3,328	1,112	111	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	305	749	375	119	99
Non-Labor	5,430	17,578	20,498	2,510	339
NSE	0	0	0	0	0
Total	5,735	18,326	20,872	2,630	439
FTE	1.9	4.2	1.6	0.8	0.6
Units	185	185	185	185	185

* 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 TRANSMISSION
Witness: Gina Orozco
Budget Code: 00401.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004010 - Pipeline Replacements
Unit Measure: Miles of Pipe

Summary of Adjustments to Recorded:

		In Nominal \$(000)				
Years	2021	2022	2023	2024	2025	
Labor	0	0	0	0	0	
Non-Labor	0	0	0	0	0	
NSE	0	0	0	0	0	
Total	0	0	0	0	0	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	185	185	185	185	185	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	185
Explanation:	Unit Alignment					
2021 Total	0	0	0	0	0.0	185
2022	0	0	0	0	0.0	185
Explanation:	Unit Alignment					
2022 Total	0	0	0	0	0.0	185

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00401.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004010 - Pipeline Replacements
Unit Measure: Miles of Pipe

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0	0	0	0	0.0	185
Explanation: Unit Alignment						
2023 Total	0	0	0	0	0.0	185
2024	0	0	0	0	0.0	185
Explanation: Unit Alignment						
2024 Total	0	0	0	0	0.0	185
2025	0	0	0	0	0.0	185
Explanation: Unit Alignment						
2025 Total	0	0	0	0	0.0	185

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group 004010**

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00401.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004010 - Pipeline Replacements
Workpaper Detail: 004010.001 - Pipeline Replacements
Unit Measure: Miles of Pipe

In-Service Date: Not Applicable

Description:

Pipeline Replacements

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	201	201	198	201	201	201
Non-Labor	3,912	3,912	3,912	3,912	3,912	3,912
NSE	0	0	0	0	0	0
Total	4,113	4,113	4,110	4,113	4,113	4,113
FTE	1.0	1.0	1.0	1.0	1.0	1.0
Units	185	185	185	185	185	185

Note: Totals may include rounding differences.

**Beginning of Workpaper Group
004050 - Compressor Stations**

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00415.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004050 - Compressor Stations
Unit Measure: Compressor Stations

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

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	5-YR Average	1,283	1,251	477	574	488	472	472	995	472	472	472
Non-Labor	5-YR Average	13,361	15,761	4,616	4,453	1,602	3,426	3,426	8,414	3,426	3,426	3,426
NSE	5-YR Average	0	0	0	0	0	0	0	0	0	0	0
Total		14,644	17,013	5,094	5,026	2,090	3,898	3,898	9,409	3,898	3,898	3,898
FTE	5-YR Average	2.7	3.4	2.3	2.8	2.3	1.8	1.8	3.5	1.8	1.8	1.8
Units	5-YR Average	1	1	1	1	1	1	1	1	1	1	1

Business Purpose:

The purpose of these activities is to enable the safe, reliable, and efficient operation of compressor stations, which are critical for maintaining gas transmission capacity and meeting market demand. Regular maintenance, technology upgrades, and component replacements minimize operational risks, prevent failures, and sustain compliance with regulatory and manufacturer standards

Physical Description:

Compressor stations consist of large compressor engines, control systems, and monitoring equipment that regulate gas flow and pressure across the transmission network. These facilities include sensors, automated data gathering systems, and diagnostic tools that require periodic servicing and upgrades to maintain optimal performance. Compressor Station capital activities include installing, replacing, refurbishing, constructing, testing, and upgrading compressor engines, turbines, pipelines, valves, control systems, cooling systems, lube oil systems, fuel gas supply systems, instrumentation, PLCs, exhaust systems, and auxiliary mechanical and electrical equipment within station boundaries.

Project Justification:

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00415.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004050 - Compressor Stations
Unit Measure: Compressor Stations

As compressor station assets age, ongoing maintenance and timely replacement of components are essential to prevent breakdowns and maintain transportation capability. Upgrading outdated control technology improves operational efficiency and diagnostic accuracy, while replacing worn equipment enables compliance with safety and reliability standards. These efforts support long-term system integrity and cost-effective operations.

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00415.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004050 - Compressor Stations
Unit Measure: Compressor Stations

Forecast Methodology:

Labor - 5-YR Average

The forecast methodology developed for Compressor Stations uses a five-year average based on historical data from 2021 through 2025. Compressor Stations expenditures experienced a temporary increase in 2021 and 2022, driven by a large Selective Catalytic Reduction (SCR) installation project; these atypical impacts were excluded from the five-year average forecasting. The forecast methodology also takes into consideration planned capital upgrades at the Moreno Compressor Station expected to be completed by 2028. The adjusted five-year average forecast method is appropriate, as it captures historical spending trends and smooths the effects of cost fluctuations over the averaging period. A small incremental adjustment was made starting in 2026 to reflect changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.

Non-Labor - 5-YR Average

The forecast methodology developed for Compressor Stations uses a five-year average based on historical data from 2021 through 2025. Compressor Stations expenditures experienced a temporary increase in 2021 and 2022, driven by a large Selective Catalytic Reduction (SCR) installation project; these atypical impacts were excluded from the five-year average forecasting. The forecast methodology also takes into consideration planned capital upgrades at the Moreno Compressor Station expected to be completed by 2028. The adjusted five-year average forecast method is appropriate, as it captures historical spending trends and smooths the effects of cost fluctuations over the averaging period.

NSE - 5-YR Average

Not Applicable.

Units - 5-YR Average

Number of Compressor Stations

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00415.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004050 - Compressor Stations
Unit Measure: Compressor Stations

Summary of Adjustments to Forecast:

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	815	815	815	815	815	815	-343	-343	180	-343	-343	-343	472	472	995	472	472	472
NLbr	7,959	7,959	7,959	7,959	7,959	7,959	-4,533	-4,533	455	-4,533	-4,533	-4,533	3,426	3,426	8,414	3,426	3,426	3,426
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	8,774	8,774	8,774	8,774	8,774	8,774	-4,876	-4,876	635	-4,876	-4,876	-4,876	3,898	3,898	9,409	3,898	3,898	3,898
FTE	2.7	2.7	2.7	2.7	2.7	2.7	-0.9	-0.9	0.8	-0.9	-0.9	-0.9	1.8	1.8	3.5	1.8	1.8	1.8
Units	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1

Forecast Adjustment Details:

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2026	-369	-4,533	0	-4,902	-0.9	0
Explanation:	2100/1545722 The Selective Catalytic Reduction (SCR) Installation project is an outlier from the overall trend of the 5 year average.					
2026	26	0	0	26	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	-343	-4,533	0	-4,876	-0.9	0
2027	-369	-4,533	0	-4,902	-0.9	0

Explanation: 2100/1545722 The Selective Catalytic Reduction (SCR) Installation project is an outlier from the overall trend of the 5 year average.

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00415.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004050 - Compressor Stations
Unit Measure: Compressor Stations

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2027	26	0	0	26	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	-343	-4,533	0	-4,876	-0.9	0
2028	-369	-4,533	0	-4,902	-0.9	0
Explanation:	2100/1545722 The Selective Catalytic Reduction (SCR) Installation project is an outlier from the overall trend of the 5 year average.					
2028	511	4,988	0	5,499	1.7	0
Explanation:	Operations Room modifications ESD actuator upgrades and Fire and Gas system modifications in the Copper Building. These improvements will modernize critical control spaces, increase shutdown system reliability, and strengthen hazard detection capabilities across the station.					
2028	38	0	0	38	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	180	455	0	635	0.8	0
2029	-369	-4,533	0	-4,902	-0.9	0
Explanation:	2100/1545722 The Selective Catalytic Reduction (SCR) Installation project is an outlier from the overall trend of the 5 year average.					
2029	26	0	0	26	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	-343	-4,533	0	-4,876	-0.9	0
2030	-369	-4,533	0	-4,902	-0.9	0

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00415.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004050 - Compressor Stations
Unit Measure: Compressor Stations

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
Explanation:	2100/1545722 The Selective Catalytic Reduction (SCR) Installation project is an outlier from the overall trend of the 5 year average.					
2030	26	0	0	26	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	-343	-4,533	0	-4,876	-0.9	0
2031	-369	-4,533	0	-4,902	-0.9	0
Explanation:	2100/1545722 The Selective Catalytic Reduction (SCR) Installation project is an outlier from the overall trend of the 5 year average.					
2031	26	0	0	26	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	-343	-4,533	0	-4,876	-0.9	0

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00415.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004050 - Compressor Stations
Unit Measure: Compressor Stations

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	785	894	397	484	426
Non-Labor	9,405	12,899	4,370	4,265	1,602
NSE	0	0	0	0	0
Total	10,190	13,793	4,767	4,749	2,028
FTE	2.3	2.9	2.0	2.4	2.0
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	1	1	1	1	1
Recorded-Adjusted (Nominal \$)					
Labor	785	894	397	484	426
Non-Labor	9,405	12,899	4,370	4,265	1,602
NSE	0	0	0	0	0
Total	10,190	13,793	4,767	4,749	2,028
FTE	2.3	2.9	2.0	2.4	2.0
Units	1	1	1	1	1
Vacation & Sick (Nominal \$)					
Labor	118	130	55	66	62

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00415.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004050 - Compressor Stations
Unit Measure: Compressor Stations

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	118	130	55	66	62
FTE	0.4	0.5	0.3	0.4	0.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	380	227	25	24	0
Non-Labor	3,956	2,862	246	187	0
NSE	0	0	0	0	0
Total	4,336	3,089	271	212	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,283	1,251	477	574	488
Non-Labor	13,361	15,761	4,616	4,453	1,602
NSE	0	0	0	0	0
Total	14,644	17,013	5,094	5,026	2,090
FTE	2.7	3.4	2.3	2.8	2.3
Units	1	1	1	1	1

* 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 TRANSMISSION
Witness: Gina Orozco
Budget Code: 00415.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004050 - Compressor Stations
Unit Measure: Compressor Stations

Summary of Adjustments to Recorded:

In Nominal \$(000)					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	1	1	1	1	1

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	1
Explanation:	Unit Alignment					
2021 Total	0	0	0	0	0.0	1
2022	0	0	0	0	0.0	1
Explanation:	Unit Alignment					
2022 Total	0	0	0	0	0.0	1

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00415.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004050 - Compressor Stations
Unit Measure: Compressor Stations

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0	0	0	0	0.0	1
Explanation:	Unit Alignment					
2023 Total	0	0	0	0	0.0	1
2024	0	0	0	0	0.0	1
Explanation:	Unit Alignment					
2024 Total	0	0	0	0	0.0	1
2025	0	0	0	0	0.0	1
Explanation:	Unit Alignment					
2025 Total	0	0	0	0	0.0	1

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group 004050**

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00415.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004050 - Compressor Stations
Workpaper Detail: 004050.001 - Compressor Stations
Unit Measure: Compressor Stations

In-Service Date: Not Applicable

Description:

Compressor Stations

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	472	472	995	472	472	472
Non-Labor	3,426	3,426	8,414	3,426	3,426	3,426
NSE	0	0	0	0	0	0
Total	3,898	3,898	9,409	3,898	3,898	3,898
FTE	1.8	1.8	3.5	1.8	1.8	1.8
Units	1	1	1	1	1	1

Note: Totals may include rounding differences.

**Beginning of Workpaper Group
004060 - Cathodic Protection**

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00416.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004060 - Cathodic Protection
Unit Measure: Miles of Pipe

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

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	5-YR Average	77	45	11	19	19	36	36	35	36	36	36
Non-Labor	5-YR Average	1,286	488	51	42	67	387	387	387	387	387	387
NSE	5-YR Average	0	0	0	0	0	0	0	0	0	0	0
Total		1,362	533	62	61	86	423	423	422	423	423	423
FTE	5-YR Average	0.6	0.3	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2
Units	5-YR Average	185	185	185	185	185	185	185	185	185	185	185

Business Purpose:

The purpose of cathodic protection activities is to prevent external corrosion on natural gas transmission pipelines, steel mains, service lines, and buried components. These efforts are mandated by federal and state pipeline safety regulations and are essential for maintaining compliance, reducing corrosion-related risks, and extending the life of pipeline assets.

Physical Description:

Cathodic protection is applied to existing steel infrastructure lines. Cathodic protection activities include the replacement or installation of surface anode beds, deep well anodes, rectifier systems, and cathodic protection stations. Cathodic protection projects often include the installation of new remote satellite communication technology which allows for more efficient operation and monitoring of the cathodic protection system.

Project Justification:

Corrosion is a leading cause of pipeline degradation and potential failure, posing significant safety and environmental risks. Installing and maintaining

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00416.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004060 - Cathodic Protection
Unit Measure: Miles of Pipe

cathodic protection systems mitigates these risks, supporting regulatory compliance, and preserves asset integrity. Upgrades and replacements are necessary to maintain system performance and adapt to evolving operational requirements.

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00416.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004060 - Cathodic Protection
Unit Measure: Miles of Pipe

Forecast Methodology:

Labor - 5-YR Average

The forecast methodology for Cathodic Protection (CP) is based on a five-year historical average covering the period from 2021 through 2025. This approach is appropriate because it reflects historical spending patterns while accounting for variability in project timing and scope. As a result, the five-year average provides a representative basis for forecasting expected costs over the forecast years. A small incremental adjustment was made starting in 2026 to reflect changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.

Non-Labor - 5-YR Average

The forecast methodology for Cathodic Protection (CP) is based on a five-year historical average covering the period from 2021 through 2025. This approach is appropriate because it reflects historical spending patterns while accounting for variability in project timing and scope. As a result, the five-year average provides a representative basis for forecasting expected costs over the forecast years.

NSE - 5-YR Average

Not Applicable.

Units - 5-YR Average

Miles of Pipeline

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00416.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004060 - Cathodic Protection
Unit Measure: Miles of Pipe

Summary of Adjustments to Forecast:

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	34	34	34	34	34	34	2	2	1	2	2	2	36	36	35	36	36	36
NLbr	387	387	387	387	387	387	0	0	0	0	0	0	387	387	387	387	387	387
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	421	421	421	421	421	421	2	2	1	2	2	2	423	423	422	423	423	423
FTE	0.2	0.2	0.2	0.2	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.2	0.2	0.2	0.2
Units	185	185	185	185	185	185	0	0	0	0	0	0	185	185	185	185	185	185

Forecast Adjustment Details:

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2026	2	0	0	2	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	2	0	0	2	0.0	0
2027	2	0	0	2	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	2	0	0	2	0.0	0

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00416.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004060 - Cathodic Protection
Unit Measure: Miles of Pipe

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2028	1	0	0	1	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	1	0	0	1	0.0	0
2029	2	0	0	2	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	2	0	0	2	0.0	0
2030	2	0	0	2	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	2	0	0	2	0.0	0
2031	2	0	0	2	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	2	0	0	2	0.0	0

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00416.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004060 - Cathodic Protection
Unit Measure: Miles of Pipe

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	47	32	9	16	17
Non-Labor	905	399	48	40	67
NSE	0	0	0	0	0
Total	952	431	57	56	84
FTE	0.5	0.3	0.1	0.1	0.1
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	185	185	185	185	185
Recorded-Adjusted (Nominal \$)					
Labor	47	32	9	16	17
Non-Labor	905	399	48	40	67
NSE	0	0	0	0	0
Total	952	431	57	56	84
FTE	0.5	0.3	0.1	0.1	0.1
Units	185	185	185	185	185
Vacation & Sick (Nominal \$)					
Labor	7	5	1	2	2

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00416.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004060 - Cathodic Protection
Unit Measure: Miles of Pipe

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	7	5	1	2	2
FTE	0.1	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	23	8	1	1	0
Non-Labor	381	89	3	2	0
NSE	0	0	0	0	0
Total	403	97	3	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	77	45	11	19	19
Non-Labor	1,286	488	51	42	67
NSE	0	0	0	0	0
Total	1,362	533	62	61	86
FTE	0.6	0.3	0.1	0.1	0.1
Units	185	185	185	185	185

* 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 TRANSMISSION
Witness: Gina Orozco
Budget Code: 00416.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004060 - Cathodic Protection
Unit Measure: Miles of Pipe

Summary of Adjustments to Recorded:

In Nominal \$(000)					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	185	185	185	185	185

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	185
Explanation:	Unit Alignment					
2021 Total	0	0	0	0	0.0	185
2022	0	0	0	0	0.0	185
Explanation:	Unit Alignment					
2022 Total	0	0	0	0	0.0	185

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00416.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004060 - Cathodic Protection
Unit Measure: Miles of Pipe

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0	0	0	0	0.0	185
Explanation: Unit Alignment						
2023 Total	0	0	0	0	0.0	185
2024	0	0	0	0	0.0	185
Explanation: Unit Alignment						
2024 Total	0	0	0	0	0.0	185
2025	0	0	0	0	0.0	185
Explanation: Unit Alignment						
2025 Total	0	0	0	0	0.0	185

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group 004060**

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00416.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004060 - Cathodic Protection
Workpaper Detail: 004060.001 - Cathodic Protection
Unit Measure: Miles of Pipe

In-Service Date: Not Applicable

Description:

Cathodic Protection

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	36	36	35	36	36	36
Non-Labor	387	387	387	387	387	387
NSE	0	0	0	0	0	0
Total	423	423	422	423	423	423
FTE	0.2	0.2	0.2	0.2	0.2	0.2
Units	185	185	185	185	185	185

Note: Totals may include rounding differences.

Beginning of Workpaper Group
004080 - Measurement & Regulation Stations

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00408.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004080 - Measurement & Regulation Stations
Unit Measure: Miles of Pipe

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

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	5-YR Average	379	220	216	288	786	400	400	393	400	400	400
Non-Labor	5-YR Average	1,946	934	792	2,516	8,031	2,844	2,844	2,844	2,844	2,844	2,844
NSE	5-YR Average	0	0	0	0	0	0	0	0	0	0	0
Total		2,325	1,153	1,007	2,804	8,816	3,244	3,244	3,237	3,244	3,244	3,244
FTE	5-YR Average	1.6	1.4	0.5	1.2	3.2	1.6	1.6	1.6	1.6	1.6	1.6
Units	5-YR Average	185	185	185	185	185	185	185	185	185	185	185

Business Purpose:

The purpose of these projects is to maintain system reliability, enable accurate measurement and control of gas flows, and uphold public safety in compliance with regulatory requirements. Upgrades and replacements address aging infrastructure, changes in usage patterns, and enhancements needed for gas quality and capacity management.

Physical Description:

Forecasted expenditures include instrumentation necessary for the metering and regulation of natural gas in support of transmission operations. It also encompasses costs related to the addition or replacement of station piping, valves, regulators, shelters and enclosures, PLC upgrades, instrumentation and communication modules, SCADA interfaces, power supply systems, and gas quality monitoring equipment.

Project Justification:

Periodic replacement and upgrades are necessary due to aging equipment, population encroachment, and evolving operational requirements. These

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00408.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004080 - Measurement & Regulation Stations
Unit Measure: Miles of Pipe

projects enable accurate measurement, safe pressure control, and compliance with maximum allowable operating pressure standards. They also support system integrity and long-term reliability.

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00408.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004080 - Measurement & Regulation Stations
Unit Measure: Miles of Pipe

Forecast Methodology:

Labor - 5-YR Average

The forecast method developed for Measurement & Regulation Stations is a five-year average based on historical data from 2021 through 2025. Activities in this category are variable year over year and are driven by asset conditions and regulatory requirements. By averaging historical spending from 2021 through 2025, this method smooths short-term volatility while capturing the full range of investment activity. This method is appropriate as it captures historical spending patterns while accounting for fluctuations in project planning and scope. Accordingly, the five-year average provides the most representative basis for forecasting expected costs over the GRC period. A small incremental adjustment was made starting in 2026 to reflect changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.

Non-Labor - 5-YR Average

The forecast method developed for Measurement & Regulation Stations is a five-year average based on historical data from 2021 through 2025. Activities in this category are variable year over year and are driven by asset conditions and regulatory requirements. By averaging historical spending from 2021 through 2025, this method smooths short-term volatility while capturing the full range of investment activity. This method is appropriate as it captures historical spending patterns while accounting for fluctuations in project planning and scope. Accordingly, the five-year average provides the most representative basis for forecasting expected costs over the GRC period.

NSE - 5-YR Average

Not Applicable.

Units - 5-YR Average

Miles of Pipeline

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00408.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004080 - Measurement & Regulation Stations
Unit Measure: Miles of Pipe

Summary of Adjustments to Forecast:

In 2025 \$ (000)																			
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast						
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	
Labor	378	378	378	378	378	378	22	22	15	22	22	22	400	400	393	400	400	400	
NLbr	2,844	2,844	2,844	2,844	2,844	2,844	0	0	0	0	0	0	2,844	2,844	2,844	2,844	2,844	2,844	
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	3,222	3,222	3,222	3,222	3,222	3,222	22	22	15	22	22	22	3,244	3,244	3,237	3,244	3,244	3,244	
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	185	185	185	185	185	185	0	0	0	0	0	0	185	185	185	185	185	185	

Forecast Adjustment Details:

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2026	22	0	0	22	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	22	0	0	22	0.0	0
2027	22	0	0	22	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	22	0	0	22	0.0	0

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00408.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004080 - Measurement & Regulation Stations
Unit Measure: Miles of Pipe

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2028	15	0	0	15	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	15	0	0	15	0.0	0
2029	22	0	0	22	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	22	0	0	22	0.0	0
2030	22	0	0	22	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	22	0	0	22	0.0	0
2031	22	0	0	22	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	22	0	0	22	0.0	0

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00408.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004080 - Measurement & Regulation Stations
Unit Measure: Miles of Pipe

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	232	157	179	243	686
Non-Labor	1,370	764	749	2,410	8,031
NSE	0	0	0	0	0
Total	1,602	921	929	2,653	8,716
FTE	1.4	1.2	0.4	1.0	2.7
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	185	185	185	185	185
Recorded-Adjusted (Nominal \$)					
Labor	232	157	179	243	686
Non-Labor	1,370	764	749	2,410	8,031
NSE	0	0	0	0	0
Total	1,602	921	929	2,653	8,716
FTE	1.4	1.2	0.4	1.0	2.7
Units	185	185	185	185	185
Vacation & Sick (Nominal \$)					
Labor	35	23	25	33	100

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00408.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004080 - Measurement & Regulation Stations
Unit Measure: Miles of Pipe

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	35	23	25	33	100
FTE	0.2	0.2	0.1	0.2	0.5
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	112	40	11	12	0
Non-Labor	576	170	42	106	0
NSE	0	0	0	0	0
Total	689	209	54	118	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	379	220	216	288	786
Non-Labor	1,946	934	792	2,516	8,031
NSE	0	0	0	0	0
Total	2,325	1,153	1,007	2,804	8,816
FTE	1.6	1.4	0.5	1.2	3.2
Units	185	185	185	185	185

* 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 TRANSMISSION
Witness: Gina Orozco
Budget Code: 00408.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004080 - Measurement & Regulation Stations
Unit Measure: Miles of Pipe

Summary of Adjustments to Recorded:

		In Nominal \$(000)				
	Years	2021	2022	2023	2024	2025
Labor		0	0	0	0	0
Non-Labor		0	0	0	0	0
NSE		0	0	0	0	0
Total		0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0
Units		185	185	185	185	185

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	185
Explanation:	Unit Alignment					
2021 Total	0	0	0	0	0.0	185
2022	0	0	0	0	0.0	185
Explanation:	Unit Alignment					
2022 Total	0	0	0	0	0.0	185

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00408.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004080 - Measurement & Regulation Stations
Unit Measure: Miles of Pipe

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0	0	0	0	0.0	185
Explanation: Unit Alignment						
2023 Total	0	0	0	0	0.0	185
2024	0	0	0	0	0.0	185
Explanation: Unit Alignment						
2024 Total	0	0	0	0	0.0	185
2025	0	0	0	0	0.0	185
Explanation: Unit Alignment						
2025 Total	0	0	0	0	0.0	185

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group 004080**

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00408.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004080 - Measurement & Regulation Stations
Workpaper Detail: 004080.001 - Measurement & Regulator Stations
Unit Measure: Miles of Pipe

In-Service Date: Not Applicable

Description:

Measurement & Regulator Stations

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	400	400	393	400	400	400
Non-Labor	2,844	2,844	2,844	2,844	2,844	2,844
NSE	0	0	0	0	0	0
Total	3,244	3,244	3,237	3,244	3,244	3,244
FTE	1.6	1.6	1.6	1.6	1.6	1.6
Units	185	185	185	185	185	185

Note: Totals may include rounding differences.

Beginning of Workpaper Group
004090 - Security & Auxiliary Equipment

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00419.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004090 - Security & Auxiliary Equipment
Unit Measure: Miles of Pipe

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

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	5-YR Average	26	80	67	75	47	62	62	61	62	62	62
Non-Labor	5-YR Average	302	2,147	352	1,063	368	846	846	846	846	846	846
NSE	5-YR Average	0	0	0	0	0	0	0	0	0	0	0
Total		327	2,227	419	1,138	415	908	908	907	908	908	908
FTE	5-YR Average	0.2	0.5	0.5	0.6	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Units	5-YR Average	185	185	185	185	185	185	185	185	185	185	185

Business Purpose:

The purpose of these investments is to enhance physical security, improve monitoring capabilities, and support the integrity of the natural gas transmission system. These upgrades reduce risks to personnel and infrastructure, strengthen system resilience, and support compliance with safety and reliability standards.

Physical Description:

This category includes security enhancements such as cameras, lighting, gates, and locks, as well as auxiliary equipment upgrades like pipe supports and analyzers at transmission facilities. It also covers real-time land movement monitoring systems and leak detection technologies installed across pressure-limiting stations, valve stations, and compressor stations.

Project Justification:

Security hardening and advanced monitoring are critical to preventing unauthorized access, detecting anomalies, and mitigating potential system

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00419.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004090 - Security & Auxiliary Equipment
Unit Measure: Miles of Pipe

damage. These upgrades improve operational safety, reduce risk exposure, and support proactive maintenance strategies. Investments in monitoring technology also enable early detection of leaks and land movement, supporting long-term reliability.

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00419.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004090 - Security & Auxiliary Equipment
Unit Measure: Miles of Pipe

Forecast Methodology:

Labor - 5-YR Average

The forecast method developed for Security Auxiliary Equipment uses a five-year average based on historical data from 2021 through 2025. Activities within this cost element are primarily driven by regulatory requirements, evolving physical security risks, technology advancements, and the needs of individual facilities resulting in workload variability from year to year. This approach is appropriate as it captures historical spending patterns while accounting for fluctuations in project timing and scope. A small incremental adjustment was made starting in 2026 to reflect changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.

Non-Labor - 5-YR Average

The forecast method developed for Security Auxiliary Equipment uses a five-year average based on historical data from 2021 through 2025. Activities within this cost element are primarily driven by regulatory requirements, evolving physical security risks, technology advancements, and the needs of individual facilities resulting in workload variability from year to year. This approach is appropriate as it captures historical spending patterns while accounting for fluctuations in project timing and scope.

NSE - 5-YR Average

Not Applicable.

Units - 5-YR Average

Miles of Pipeline

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00419.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004090 - Security & Auxiliary Equipment
Unit Measure: Miles of Pipe

Summary of Adjustments to Forecast:

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	59	59	59	59	59	59	3	3	2	3	3	3	62	62	61	62	62	62
NLbr	846	846	846	846	846	846	0	0	0	0	0	0	846	846	846	846	846	846
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	905	905	905	905	905	905	3	3	2	3	3	3	908	908	907	908	908	908
FTE	0.4	0.4	0.4	0.4	0.4	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.4	0.4	0.4	0.4	0.4
Units	185	185	185	185	185	185	0	0	0	0	0	0	185	185	185	185	185	185

Forecast Adjustment Details:

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2026	3	0	0	3	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	3	0	0	3	0.0	0
2027	3	0	0	3	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	3	0	0	3	0.0	0

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00419.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004090 - Security & Auxiliary Equipment
Unit Measure: Miles of Pipe

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2028	2	0	0	2	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	2	0	0	2	0.0	0
2029	3	0	0	3	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	3	0	0	3	0.0	0
2030	3	0	0	3	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	3	0	0	3	0.0	0
2031	3	0	0	3	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	3	0	0	3	0.0	0

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00419.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004090 - Security & Auxiliary Equipment
Unit Measure: Miles of Pipe

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	16	57	56	63	41
Non-Labor	212	1,757	333	1,019	368
NSE	0	0	0	0	0
Total	228	1,814	389	1,082	409
FTE	0.2	0.4	0.4	0.5	0.3
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	185	185	185	185	185
Recorded-Adjusted (Nominal \$)					
Labor	16	57	56	63	41
Non-Labor	212	1,757	333	1,019	368
NSE	0	0	0	0	0
Total	228	1,814	389	1,082	409
FTE	0.2	0.4	0.4	0.5	0.3
Units	185	185	185	185	185
Vacation & Sick (Nominal \$)					
Labor	2	8	8	9	6

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00419.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004090 - Security & Auxiliary Equipment
Unit Measure: Miles of Pipe

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	2	8	8	9	6
FTE	0.0	0.1	0.1	0.1	0.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	8	15	4	3	0
Non-Labor	89	390	19	45	0
NSE	0	0	0	0	0
Total	97	404	22	48	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	26	80	67	75	47
Non-Labor	302	2,147	352	1,063	368
NSE	0	0	0	0	0
Total	327	2,227	419	1,138	415
FTE	0.2	0.5	0.5	0.6	0.4
Units	185	185	185	185	185

* 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 TRANSMISSION
Witness: Gina Orozco
Budget Code: 00419.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004090 - Security & Auxiliary Equipment
Unit Measure: Miles of Pipe

Summary of Adjustments to Recorded:

In Nominal \$(000)					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	185	185	185	185	185

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	185
Explanation:	Unit Alignment					
2021 Total	0	0	0	0	0.0	185
2022	0	0	0	0	0.0	185
Explanation:	Unit Adjustment					
2022 Total	0	0	0	0	0.0	185

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00419.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004090 - Security & Auxiliary Equipment
Unit Measure: Miles of Pipe

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0	0	0	0	0.0	185
Explanation: Unit Alignment						
2023 Total	0	0	0	0	0.0	185
2024	0	0	0	0	0.0	185
Explanation: Unit Alignment						
2024 Total	0	0	0	0	0.0	185
2025	0	0	0	0	0.0	185
Explanation: Unit Alignment						
2025 Total	0	0	0	0	0.0	185

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group 004090**

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00419.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 004090 - Security & Auxiliary Equipment
Workpaper Detail: 004090.001 - Security & Auxiliary Equipment
Unit Measure: Miles of Pipe

In-Service Date: Not Applicable

Description:

Security & Auxiliary Equipment

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	62	62	61	62	62	62
Non-Labor	846	846	846	846	846	846
NSE	0	0	0	0	0	0
Total	908	908	907	908	908	908
FTE	0.4	0.4	0.4	0.4	0.4	0.4
Units	185	185	185	185	185	185

Note: Totals may include rounding differences.

**Beginning of Workpaper Group
007060 - Capital Tools**

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00436.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 007060 - Capital Tools
Unit Measure: Miles of Pipe

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

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	5-YR Average	19	9	1	12	15	12	12	11	12	12	12
Non-Labor	5-YR Average	505	449	30	168	90	249	249	249	249	249	249
NSE	5-YR Average	0	0	0	0	0	0	0	0	0	0	0
Total		524	458	31	180	106	261	261	260	261	261	261
FTE	5-YR Average	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Units	5-YR Average	185	185	185	185	185	185	185	185	185	185	185

Business Purpose:

The purpose of this category is to provide Gas Transmission field personnel with the tools and equipment necessary to safely and efficiently inspect, maintain, and repair pipeline systems. These investments support operational reliability, reduce customer disruptions, and support compliance with safety and regulatory standards.

Physical Description:

Capital Tools include specialized equipment used for pipeline inspections, maintenance, and repairs, such as diagnostic instruments, welding tools, and safety gear. These tools are deployed across the transmission system to perform critical field activities and maintain infrastructure integrity.

Project Justification:

Tools must be replaced when damaged, broken, outdated, or at the end of their useful life to maintain operational efficiency and safety. Investments in new tools improve documentation, enhance gas system safety, and protect employees during field work. These upgrades are essential for meeting

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00436.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 007060 - Capital Tools
Unit Measure: Miles of Pipe

regulatory requirements and minimizing operational risks.

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00436.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 007060 - Capital Tools
Unit Measure: Miles of Pipe

Forecast Methodology:

Labor - 5-YR Average

The forecast methodology for GT Capital Tools is based on a five-year historical average covering the period from 2021 through 2025. This approach is appropriate because capital tool requirements vary year-to-year due to condition-based replacements and the introduction of new tools needed to support evolving field activities. The five-year historical spending pattern captures this variability and reflects the recurring, though non-uniform, nature of capital tool needs. A small incremental adjustment was made starting in 2026 to reflect changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.

Non-Labor - 5-YR Average

The forecast methodology for GT Capital Tools is based on a five-year historical average covering the period from 2021 through 2025. This approach is appropriate because capital tool requirements vary year-to-year due to condition-based replacements and the introduction of new tools needed to support evolving field activities. The five-year historical spending pattern captures this variability and reflects the recurring, though non-uniform, nature of capital tool needs

NSE - 5-YR Average

Not Applicable.

Units - 5-YR Average

Miles of Pipeline

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00436.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 007060 - Capital Tools
Unit Measure: Miles of Pipe

Summary of Adjustments to Forecast:

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	11	11	11	11	11	11	1	1	0	1	1	1	12	12	11	12	12	12
NLbr	249	249	249	249	249	249	0	0	0	0	0	0	249	249	249	249	249	249
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	260	260	260	260	260	260	1	1	0	1	1	1	261	261	260	261	261	261
FTE	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Units	185	185	185	185	185	185	0	0	0	0	0	0	185	185	185	185	185	185

Forecast Adjustment Details:

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2026	1	0	0	1	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	1	0	0	1	0.0	0
2027	1	0	0	1	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	1	0	0	1	0.0	0

Note: Totals may include rounding differences.

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Workpaper Group: 007060 - Capital Tools
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Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)
2028 Total	0	0	0	0	0.0	0
2029	1	0	0	1	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	1	0	0	1	0.0	0
2030	1	0	0	1	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	1	0	0	1	0.0	0
2031	1	0	0	1	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	1	0	0	1	0.0	0

Note: Totals may include rounding differences.

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Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	12	6	1	10	13
Non-Labor	356	368	28	161	90
NSE	0	0	0	0	0
Total	367	374	29	171	104
FTE	0.1	0.1	0.0	0.1	0.1
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	185	185	185	185	185
Recorded-Adjusted (Nominal \$)					
Labor	12	6	1	10	13
Non-Labor	356	368	28	161	90
NSE	0	0	0	0	0
Total	367	374	29	171	104
FTE	0.1	0.1	0.0	0.1	0.1
Units	185	185	185	185	185
Vacation & Sick (Nominal \$)					
Labor	2	1	0	1	2

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00436.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 007060 - Capital Tools
Unit Measure: Miles of Pipe

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	2	1	0	1	2
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	6	2	0	1	0
Non-Labor	150	82	2	7	0
NSE	0	0	0	0	0
Total	155	83	2	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	19	9	1	12	15
Non-Labor	505	449	30	168	90
NSE	0	0	0	0	0
Total	524	458	31	180	106
FTE	0.1	0.1	0.0	0.1	0.1
Units	185	185	185	185	185

* 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 TRANSMISSION
Witness: Gina Orozco
Budget Code: 00436.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 007060 - Capital Tools
Unit Measure: Miles of Pipe

Summary of Adjustments to Recorded:

		In Nominal \$(000)				
	Years	2021	2022	2023	2024	2025
Labor		0	0	0	0	0
Non-Labor		0	0	0	0	0
NSE		0	0	0	0	0
Total		0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0
Units		185	185	185	185	185

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	185
Explanation:	Unit Alignment					
2021 Total	0	0	0	0	0.0	185
2022	0	0	0	0	0.0	185
Explanation:	Unit Alignment					
2022 Total	0	0	0	0	0.0	185

Note: Totals may include rounding differences.

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Workpaper Group: 007060 - Capital Tools
Unit Measure: Miles of Pipe

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0	0	0	0	0.0	185
Explanation: Unit Alignment						
2023 Total	0	0	0	0	0.0	185
2024	0	0	0	0	0.0	185
Explanation: Unit Alignment						
2024 Total	0	0	0	0	0.0	185
2025	0	0	0	0	0.0	185
Explanation: Unit Alignment						
2025 Total	0	0	0	0	0.0	185

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group 007060**

Area: GAS TRANSMISSION
Witness: Gina Orozco
Budget Code: 00436.0
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper Group: 007060 - Capital Tools
Workpaper Detail: 007060.001 - Capital Tools
Unit Measure: Miles of Pipe

In-Service Date: Not Applicable

Description:

Capital Tools

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	12	12	11	12	12	12
Non-Labor	249	249	249	249	249	249
NSE	0	0	0	0	0	0
Total	261	261	260	261	261	261
FTE	0.1	0.1	0.1	0.1	0.1	0.1
Units	185	185	185	185	185	185

Note: Totals may include rounding differences.