

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-WP)

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

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Overall Summary For Exhibit No. SDGE-05-WP

Area:	GAS TRANSMISSION
Witness:	Gina Orozco

In 2025 \$ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Non-Shared Services	6,607	6,242	6,350	6,543	6,652	6,749	6,815
Shared Services	0	0	0	0	0	0	0
Total	6,607	6,242	6,350	6,543	6,652	6,749	6,815

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION

Witness: Gina Orozco

Summary of Non-Shared Services Workpapers:

In 2025 \$ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Transmission	6,607	6,242	6,350	6,543	6,652	6,749	6,815
Total	6,607	6,242	6,350	6,543	6,652	6,749	6,815

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	4,018	3,905	3,937	3,937	3,969	4,001	4,001
Non-Labor	2,587	2,335	2,411	2,604	2,681	2,746	2,812
NSE	0	0	0	0	0	0	0
Total	6,605	6,240	6,348	6,541	6,650	6,747	6,813
FTE	28.6	27.9	28.1	28.1	28.4	28.6	28.6

Workpapers belonging to this Category:

1GT000.000 Pipeline & Instrumentation Operations

Labor	1,534	1,548	1,547	1,547	1,547	1,547	1,547
Non-Labor	435	557	612	805	860	904	970
NSE	0	0	0	0	0	0	0
Total	1,969	2,105	2,159	2,352	2,407	2,451	2,517
FTE	12.3	12.3	12.3	12.3	12.3	12.3	12.3

Unit Measure: Miles of Pipe

Units	185	185	185	185	185	185	185
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1GT001.000 Compressor Station Operations

Labor	2,128	2,210	2,243	2,243	2,275	2,307	2,307
Non-Labor	1,411	1,453	1,474	1,474	1,496	1,517	1,517
NSE	0	0	0	0	0	0	0
Total	3,539	3,663	3,717	3,717	3,771	3,824	3,824
FTE	14.3	14.7	14.9	14.9	15.2	15.4	15.4

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
1GT003.000 Technical Services							
Labor	0	-17	-17	-17	-17	-17	-17
Non-Labor	0	3	3	3	3	3	3
NSE	0	0	0	0	0	0	0
Total	0	-14	-14	-14	-14	-14	-14
FTE	0.0	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1
Unit Measure: Miles of Pipe							
Units	0	0	0	0	0	0	0
1GT004.000 Gas Transmission PMO							
Labor	0	8	8	8	8	8	8
Non-Labor	0	36	36	36	36	36	36
NSE	0	0	0	0	0	0	0
Total	0	44	44	44	44	44	44
FTE	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Unit Measure: Miles of Pipe							
Units	0	0	0	0	0	0	0
1GT005.000 Gas Transmission Operations							
Labor	92	93	93	93	93	93	93
Non-Labor	148	148	148	148	148	148	148
NSE	0	0	0	0	0	0	0
Total	240	241	241	241	241	241	241
FTE	0.6	0.6	0.6	0.6	0.6	0.6	0.6
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
1GT006.000 Environmental Regulations							
Labor	264	63	63	63	63	63	63
Non-Labor	593	138	138	138	138	138	138
NSE	0	0	0	0	0	0	0
Total	857	201	201	201	201	201	201
FTE	1.4	0.3	0.3	0.3	0.3	0.3	0.3
Unit Measure: Miles of Pipe							
Units	185	185	185	185	185	185	185

Note: Totals may include rounding differences.

Beginning of Workpaper
1GT000.000 - Pipeline & Instrumentation Operations

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT000.000 - Pipeline & Instrumentation Operations
Unit Measure: Miles of Pipe

Activity Description:

Gas Transmission Pipeline and Instrumentation Operations support the safe, reliable, and compliant functioning of the gas transmission system. These activities include operating and maintaining critical infrastructure such as pipeline receipt points, valve stations, and customer delivery points, while also performing odorization, corrosion prevention, and measurement tasks. The work supports regulatory compliance and public safety through routine inspections, testing, and emergency response measures. Both labor and non-labor resources are essential to sustain these operations effectively.

Forecast Explanations:

Labor - Base YR Rec

The forecast method for GT Pipeline and Instrumentation Operations is based on BY 2025, with incremental adjustments applied to account for anticipated cost pressures. This method is appropriate as the 2025 baseline reflects the full scope of activities. The activities in this work category do not have significant year-to-year variability, and changes beyond incremental requests to current operations are not expected. Incremental cost drivers include: Right-Of-Way (ROW) pipeline maintenance driven by residential, commercial, and industrial development; pipeline monitoring technologies resulting from increased fiber optic monitoring (OPM) and the addition of new OPM stations, as well as increased maintenance associated with expanded high-consequence methane monitoring sites; and enhanced cathodic protection (CP) maintenance related to AC interference monitoring and mitigation in accordance with 49 CFR §192.473.

Non-Labor - Base YR Rec

The forecast method for GT Pipeline and Instrumentation Operations is based on BY 2025, with incremental adjustments applied to account for anticipated cost pressures. This method is appropriate as the 2025 baseline reflects the full scope of activities. The activities in this work category do not have significant year-to-year variability, and changes beyond incremental requests to current operations are not expected. Incremental cost drivers include: right-of-way pipeline maintenance driven by residential, commercial, and industrial development; pipeline monitoring technologies resulting from increased fiber optic monitoring (OPM) and the addition of new OPM stations, as well as increased maintenance associated with expanded high-consequence methane monitoring sites; and enhanced cathodic protection (CP) maintenance related to AC interference monitoring and mitigation in accordance with 49 CFR §192.473.

NSE - Base YR Rec

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT000.000 - Pipeline & Instrumentation Operations
Unit Measure: Miles of Pipe

Not Applicable.

Units - Base YR Rec

Miles of Pipeline

Summary of Results:

In 2025\$ (000) Incurred Costs

Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	1,505	1,401	1,410	1,498	1,534	1,548	1,547	1,547	1,547	1,547	1,547
Non-Labor	772	476	496	416	435	557	612	805	860	904	970
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	2,277	1,877	1,906	1,914	1,968	2,105	2,159	2,352	2,407	2,451	2,517
FTE	12.2	11.7	11.9	12.4	12.3	12.3	12.3	12.3	12.3	12.3	12.3
Units	185	185	185	185	185	185	185	185	185	185	185

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT000.000 - Pipeline & Instrumentation Operations
Unit Measure: Miles of Pipe

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,534	1,534	1,534	1,534	1,534	1,534	14	13	13	13	13	13	1,548	1,547	1,547	1,547	1,547	1,547
NLbr	435	435	435	435	435	435	122	177	370	425	469	535	557	612	805	860	904	970
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,969	1,969	1,969	1,969	1,969	1,969	136	190	383	438	482	548	2,105	2,159	2,352	2,407	2,451	2,517
FTE	12.3	12.3	12.3	12.3	12.3	12.3	0.0	0.0	0.0	0.0	0.0	0.0	12.3	12.3	12.3	12.3	12.3	12.3
Units	185	185	185	185	185	185	0	0	0	0	0	0	185	185	185	185	185	185

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	122	0	122	0.0	0	1-Sided Adj
Explanation:	Driven by expanded ROW maintenance callouts and maintenance associated with additional methane monitoring technology, OPM stations and fiber-optic sensors, and enhanced cathodic protection activities to address AC interference risks.						
2026	14	0	0	14	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	14	122	0	136	0.0	0	
2027	0	177	0	177	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT000.000 - Pipeline & Instrumentation Operations
Unit Measure: Miles of Pipe

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Driven by expanded ROW maintenance callouts and maintenance associated with additional methane monitoring technology, OPM stations and fiber-optic sensors, and enhanced cathodic protection activities to address AC interference risks .							
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	177	0	190	0.0	0	
2028	0	370	0	370	0.0	0	1-Sided Adj
Explanation: Driven by expanded ROW maintenance callouts and maintenance associated with additional methane monitoring technology, OPM stations and fiber-optic sensors, and enhanced cathodic protection activities to address AC interference risks .							
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	370	0	383	0.0	0	
2029	0	425	0	425	0.0	0	1-Sided Adj
Explanation: Driven by expanded ROW maintenance callouts and maintenance associated with additional methane monitoring technology, OPM stations and fiber-optic sensors, and enhanced cathodic protection activities to address AC interference risks .							
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	425	0	438	0.0	0	

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT000.000 - Pipeline & Instrumentation Operations
Unit Measure: Miles of Pipe

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	0	469	0	469	0.0	0	1-Sided Adj
Explanation:	Driven by expanded ROW maintenance callouts and maintenance associated with additional methane monitoring technology, OPM stations and fiber-optic sensors, and enhanced cathodic protection activities to address AC interference risks .						
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	469	0	482	0.0	0	
2031	0	535	0	535	0.0	0	1-Sided Adj
Explanation:	Driven by expanded ROW maintenance callouts and maintenance associated with additional methane monitoring technology, OPM stations and fiber-optic sensors, and enhanced cathodic protection activities to address AC interference risks .						
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	535	0	548	0.0	0	

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT000.000 - Pipeline & Instrumentation Operations
Unit Measure: Miles of Pipe

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,116	1,088	1,149	1,271	1,338
Non-Labor	638	440	473	404	435
NSE	0	0	0	0	0
Total	1,754	1,528	1,622	1,676	1,772
FTE	10.5	10.1	10.3	10.7	10.6
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	1,116	1,088	1,149	1,271	1,338
Non-Labor	638	440	473	404	435
NSE	0	0	0	0	0
Total	1,754	1,528	1,622	1,676	1,772
FTE	10.5	10.1	10.3	10.8	10.6
Units	185	185	185	185	185
Vacation & Sick (Nominal \$)					
Labor	168	158	160	173	196

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT000.000 - Pipeline & Instrumentation Operations
Unit Measure: Miles of Pipe

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	168	158	160	173	196
FTE	1.7	1.6	1.6	1.6	1.7
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	221	155	101	54	0
Non-Labor	134	36	24	11	0
NSE	0	0	0	0	0
Total	354	191	124	65	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,505	1,401	1,410	1,498	1,534
Non-Labor	772	476	496	416	435
NSE	0	0	0	0	0
Total	2,277	1,877	1,906	1,914	1,968
FTE	12.2	11.7	11.9	12.4	12.3
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
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT000.000 - Pipeline & Instrumentation Operations
Unit Measure: Miles of Pipe

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	-0.100	0	0	0	
NSE	0	0	0	0	0	
Total	0	-0.100	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	FTE	Units	Adj Type
2021	0	0	0	0.0	185	1-Sided Adj
2021 Total	0	0	0	0.0	185	
2022	0	0	0	0.0	185	1-Sided Adj
2022	0	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT000.000 - Pipeline & Instrumentation Operations
Unit Measure: Miles of Pipe

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: AB1167 Dues-Business Fees 6250001 costs removed AB1167 A&G contribution 6400350 costs removed						
2022 Total	0	0	0	0.0	185	
2023	0	0	0	0.0	185	1-Sided Adj
Explanation: Unit Alignment						
2023 Total	0	0	0	0.0	185	
2024	0	0	0	0.0	185	1-Sided Adj
Explanation: Unit Alignment						
2024 Total	0	0	0	0.0	185	
2025	0	0	0	0.0	185	1-Sided Adj
Explanation: Unit Alignment						
2025 Total	0	0	0	0.0	185	

Note: Totals may include rounding differences.

Beginning of Workpaper
1GT001.000 - Compressor Station Operations

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT001.000 - Compressor Station Operations
Unit Measure: Compressor Stations

Activity Description:

Gas Compression Station Operations focus on maintaining the safe, reliable, and compliant operation of compressor stations and their associated infrastructure. These activities include operating and servicing compressor engines, ancillary equipment, and monitoring systems to support optimal performance and regulatory adherence. The scope also covers odorization, air emission monitoring, and emergency response, all of which are critical for environmental compliance and public safety. Both labor and non-labor resources are essential to support continuous operations, planned maintenance, and rapid response to unexpected events.

Forecast Explanations:

Labor - Base YR Rec

The forecast methodology for Compressor Station Operations is based on the BY 2025 cost level, with incremental adjustments to reflect changes in equipment configurations and evolving emissions-reduction requirements. These incremental adjustments are primarily driven by increased maintenance and operational support needs associated with electric motors, variable-frequency drives, and advanced control systems, as well as the expanded use of selective catalytic reduction (SCR) systems to comply with emissions-reduction obligations.

Non-Labor - Base YR Rec

The forecast methodology for Compressor Station Operations is based on the BY 2025 cost level, with incremental adjustments to reflect changes in equipment configurations and evolving emissions-reduction requirements. These incremental adjustments are primarily driven by increased maintenance and operational support needs associated with electric motors, variable-frequency drives, and advanced control systems, as well as the expanded use of selective catalytic reduction (SCR) systems to comply with emissions-reduction obligations.

NSE - Base YR Rec

Not Applicable.

Units - Base YR Rec

Number of Compressor Stations

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT001.000 - Compressor Station Operations
Unit Measure: Compressor Stations

Summary of Results:

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	2,136	2,031	2,080	1,977	2,128	2,210	2,243	2,243	2,275	2,307	2,307
Non-Labor	1,662	2,354	2,127	1,669	1,411	1,453	1,474	1,474	1,496	1,517	1,517
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	3,798	4,385	4,207	3,647	3,540	3,663	3,717	3,717	3,771	3,824	3,824
FTE	14.5	14.1	14.2	13.7	14.3	14.7	14.9	14.9	15.2	15.4	15.4
Units	1	1	1	1	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT001.000 - Compressor Station Operations
Unit Measure: Compressor Stations

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	2,128	2,128	2,128	2,128	2,128	2,128	82	115	115	147	179	179	2,210	2,243	2,243	2,275	2,307	2,307
NLbr	1,411	1,411	1,411	1,411	1,411	1,411	42	63	63	85	106	106	1,453	1,474	1,474	1,496	1,517	1,517
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,539	3,539	3,539	3,539	3,539	3,539	124	178	178	232	285	285	3,663	3,717	3,717	3,771	3,824	3,824
FTE	14.3	14.3	14.3	14.3	14.3	14.3	0.4	0.6	0.6	0.9	1.1	1.1	14.7	14.9	14.9	15.2	15.4	15.4
Units	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1

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		63	42	105	0.4	0	1-Sided Adj
Explanation:	Driven by modernization of compressor station. Modernization introduces new maintenance and operational support needs related to electric motors, variable-frequency drives, and advanced control systems.						
2026		19	0	19	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total		82	42	124	0.4	0	
2027		95	63	158	0.6	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT001.000 - Compressor Station Operations
Unit Measure: Compressor Stations

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Driven by modernization of compressor station. Modernization introduces new maintenance and operational support needs related to electric motors, variable-frequency drives, and advanced control systems.							
2027	20	0	0	20	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	115	63	0	178	0.6	0	
2028	95	63	0	158	0.6	0	1-Sided Adj
Explanation: Driven by modernization of compressor station. Modernization introduces new maintenance and operational support needs related to electric motors, variable-frequency drives, and advanced control systems.							
2028	20	0	0	20	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	115	63	0	178	0.6	0	
2029	127	85	0	212	0.9	0	1-Sided Adj
Explanation: Driven by modernization of compressor station. Modernization introduces new maintenance and operational support needs related to electric motors, variable-frequency drives, and advanced control systems.							
2029	20	0	0	20	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	147	85	0	232	0.9	0	

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT001.000 - Compressor Station Operations
Unit Measure: Compressor Stations

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	159	106	0	265	1.1	0	1-Sided Adj
Explanation:	Driven by modernization of compressor station. Modernization introduces new maintenance and operational support needs related to electric motors, variable-frequency drives, and advanced control systems.						
2030	20	0	0	20	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	179	106	0	285	1.1	0	
2031	159	106	0	265	1.1	0	1-Sided Adj
Explanation:	Driven by modernization of compressor station. Modernization introduces new maintenance and operational support needs related to electric motors, variable-frequency drives, and advanced control systems.						
2031	20	0	0	20	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	179	106	0	285	1.1	0	

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT001.000 - Compressor Station Operations
Unit Measure: Compressor Stations

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,584	1,577	1,696	1,679	1,857
Non-Labor	1,374	2,176	2,024	1,624	1,411
NSE	0	0	0	0	0
Total	2,958	3,753	3,721	3,303	3,268
FTE	12.4	12.1	12.3	11.9	12.3
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	1	1	1	1	1
Recorded-Adjusted (Nominal \$)					
Labor	1,584	1,577	1,696	1,679	1,857
Non-Labor	1,374	2,176	2,024	1,624	1,411
NSE	0	0	0	0	0
Total	2,958	3,753	3,721	3,303	3,268
FTE	12.4	12.1	12.3	11.9	12.3
Units	1	1	1	1	1
Vacation & Sick (Nominal \$)					
Labor	239	230	236	228	272

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT001.000 - Compressor Station Operations
Unit Measure: Compressor Stations

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	239	230	236	228	272
FTE	2.1	2.0	1.9	1.8	2.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	313	224	148	71	0
Non-Labor	288	178	102	45	0
NSE	0	0	0	0	0
Total	601	403	251	117	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	2,136	2,031	2,080	1,977	2,128
Non-Labor	1,662	2,354	2,127	1,669	1,411
NSE	0	0	0	0	0
Total	3,798	4,385	4,207	3,647	3,540
FTE	14.5	14.1	14.2	13.7	14.3
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
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT001.000 - Compressor Station Operations
Unit Measure: Compressor Stations

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal \$:

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

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT001.000 - Compressor Station Operations
Unit Measure: Compressor Stations

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

Note: Totals may include rounding differences.

**Beginning of Workpaper
1GT003.000 - Technical Services**

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT003.000 - Technical Services
Unit Measure: Miles of Pipe

Activity Description:

The Technical Services function provides specialized expertise to support instrumentation , control systems, project implementation, and environmental compliance for the gas transmission system. These activities are essential for ensuring operational reliability, regulatory adherence, and successful execution of complex technical projects. Technical Services plays a critical role in troubleshooting , system upgrades, and implementing compliance measures that keep the transmission network functioning safely and efficiently .

Forecast Explanations:

Labor - Base YR Rec

Labor activities include deploying skilled engineers and technicians to design, implement, and maintain instrumentation and control systems. Personnel also perform troubleshooting, system calibration, and provide technical oversight for project execution and environmental compliance.

Non-Labor - Base YR Rec

Non-labor activities involve procuring specialized tools, calibration equipment, and software systems necessary for instrumentation and control work. They also include costs for project materials, monitoring devices, and technology platforms that support compliance and system upgrades. These resources enable technical staff to execute complex tasks efficiently and maintain system integrity .

NSE - Base YR Rec

N/A

Units - Base YR Rec

Miles of pipeline

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT003.000 - Technical Services
Unit Measure: Miles of Pipe

Summary of Results:

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	-17	-17	-17	-17	-17	-17
Non-Labor	0	0	0	0	0	3	3	3	3	3	3
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	-14	-14	-14	-14	-14	-14
FTE	0.0	0.0	0.0	0.0	0.0	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT003.000 - Technical Services
Unit Measure: Miles of Pipe

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	-17	-17	-17	-17	-17	-17	-17	-17	-17	-17	-17	-17
NLbr	0	0	0	0	0	0	3	3	3	3	3	3	3	3	3	3	3	3
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	-14	-14	-14	-14	-14	-14	-14	-14	-14	-14	-14	-14
FTE	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type	
2026		-17	3	0	-14	-0.1	0	1-Sided Adj
Explanation:	Adjustment to base year made due to offset of some Labor costs to Capital projects.							
2026 Total		-17	3	0	-14	-0.1	0	
2027		-17	3	0	-14	-0.1	0	1-Sided Adj
Explanation:	Adjustment to base year made due to offset of some Labor costs to Capital projects.							
2027 Total		-17	3	0	-14	-0.1	0	
2028		-17	3	0	-14	-0.1	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT003.000 - Technical Services
Unit Measure: Miles of Pipe

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Adjustment to base year made due to offset of some Labor costs to Capital projects.							
2028 Total	-17	3	0	-14	-0.1	0	
2029	-17	3	0	-14	-0.1	0	1-Sided Adj
Explanation: Adjustment to base year made due to offset of some Labor costs to Capital projects.							
2029 Total	-17	3	0	-14	-0.1	0	
2030	-17	3	0	-14	-0.1	0	1-Sided Adj
Explanation: Adjustment to base year made due to offset of some Labor costs to Capital projects.							
2030 Total	-17	3	0	-14	-0.1	0	
2031	-17	3	0	-14	-0.1	0	1-Sided Adj
Explanation: Adjustment to base year made due to offset of some Labor costs to Capital projects.							
2031 Total	-17	3	0	-14	-0.1	0	

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT003.000 - Technical Services
Unit Measure: Miles of Pipe

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	35	25	51	60	60
Non-Labor	5	92	37	12	59
NSE	0	0	0	0	0
Total	40	117	89	72	119
FTE	0.4	0.2	0.4	0.5	0.4
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-35	-25	-51	-60	-60
Non-Labor	-5	-92	-37	-12	-59
NSE	0	0	0	0	0
Total	-40	-117	-89	-72	-119
FTE	-0.4	-0.2	-0.4	-0.5	-0.4
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	-0.1	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT003.000 - Technical Services
Unit Measure: Miles of Pipe

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	-0.1	-0.1	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	-0.1	-0.2	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT003.000 - Technical Services
Unit Measure: Miles of Pipe

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	-35	-25	-51	-60	-60	
Non-Labor	-5	-92	-37	-12	-59	
NSE	0	0	0	0	0	
Total	-40	-117	-89	-72	-119	
FTE	-0.4	-0.2	-0.4	-0.5	-0.4	
Units	0	0	0	0	0	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-35	-5	0	-0.4	0	CCTR Transf To 2100-3983.000
2021 Total	-35	-5	0	-0.4	0	
2022	-25	-92	0	-0.2	0	CCTR Transf To 2100-3983.000
2022 Total	-25	-92	0	-0.2	0	

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT003.000 - Technical Services
Unit Measure: Miles of Pipe

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	-105	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2023	-51	68	0	-0.4	0	CCTR Transf To 2100-3983.000
Explanation: Moved Cost Center 2100-3983 over to Work Paper 1GT005.000						
2023 Total	-51	-37	0	-0.4	0	
2024	-60	-12	0	-0.5	0	CCTR Transf To 2100-3983.000
Explanation: Transfer Cost Center 2100-3420 to 1GT005.000						
2024 Total	-60	-12	0	-0.5	0	
2025	-60	-59	0	-0.4	0	CCTR Transf To 2100-3983.000
Explanation: Transfer Cost Center 2100-3420 to 1GT005.000						
2025 Total	-60	-59	0	-0.4	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
1GT004.000 - Gas Transmission PMO

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT004.000 - Gas Transmission PMO
Unit Measure: Miles of Pipe

Activity Description:

The Gas Transmission PMO provides centralized support for engineering and project management teams by managing financial planning , scheduling, regulatory compliance, and document control. Its primary role is to organize project information and timelines to optimize investment forecasting and resource allocation for both capital and O&M work. The PMO ensures governance over funding decisions, monitors financial performance, and delivers transparent reporting to maintain compliance and strategic alignment. By integrating planning and oversight functions, it enables operational teams to focus on execution while ensuring fiscal discipline and long-term system reliability.

Forecast Explanations:

Labor - Base YR Rec

Labor activities include project management professionals and analysts performing tasks such as financial planning, scheduling, prioritization of projects, and governance oversight. Staff also manage document control, regulatory support, and reporting functions to ensure compliance and informed decision-making. These efforts require coordination across multiple teams to maintain alignment with strategic objectives .

Non-Labor - Base YR Rec

Non-labor activities involve the use of software systems for financial tracking, scheduling, and data management, as well as tools for document control and reporting. Costs also include technology platforms that support governance processes and regulatory compliance. These resources enable the PMO to deliver accurate forecasting, transparent reporting, and efficient project oversight.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Miles of Pipeline

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT004.000 - Gas Transmission PMO
Unit Measure: Miles of Pipe

Summary of Results:

Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	8	8	8	8	8	8
Non-Labor	0	0	0	0	0	36	36	36	36	36	36
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	44	44	44	44	44	44
FTE	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT004.000 - Gas Transmission PMO
Unit Measure: Miles of Pipe

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	8	8	8	8	8	8	8	8	8	8	8	8
NLbr	0	0	0	0	0	0	36	36	36	36	36	36	36	36	36	36	36	36
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	44	44	44	44	44	44	44	44	44	44	44	44
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	8	36	0	44	0.1	0	1-Sided Adj
Explanation:	Adjustment made to account for incremental head count. This is a new department.						
2026 Total	8	36	0	44	0.1	0	
2027	8	36	0	44	0.1	0	1-Sided Adj
Explanation:	Adjustment made to account for incremental head count. This is a new department.						
2027 Total	8	36	0	44	0.1	0	
2028	8	36	0	44	0.1	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT004.000 - Gas Transmission PMO
Unit Measure: Miles of Pipe

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Adjustment made to account for incremental head count. This is a new department.							
2028 Total	8	36	0	44	0.1	0	
2029	8	36	0	44	0.1	0	1-Sided Adj
Explanation: Adjustment made to account for incremental head count. This is a new department.							
2029 Total	8	36	0	44	0.1	0	
2030	8	36	0	44	0.1	0	1-Sided Adj
Explanation: Adjustment made to account for incremental head count. This is a new department.							
2030 Total	8	36	0	44	0.1	0	
2031	8	36	0	44	0.1	0	1-Sided Adj
Explanation: Adjustment made to account for incremental head count. This is a new department.							
2031 Total	8	36	0	44	0.1	0	

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT004.000 - Gas Transmission PMO
Unit Measure: Miles of Pipe

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	2	0	0	2	1
Non-Labor	7	7	6	5	72
NSE	0	0	0	0	0
Total	9	7	6	8	72
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-2	0	0	-2	-1
Non-Labor	-7	-7	-6	-5	-72
NSE	0	0	0	0	0
Total	-9	-7	-6	-8	-72
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT004.000 - Gas Transmission PMO
Unit Measure: Miles of Pipe

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT004.000 - Gas Transmission PMO
Unit Measure: Miles of Pipe

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	-2	0	-0.039	-2	-0.648	
Non-Labor	-7	-7	-6	-5	-72	
NSE	0	0	0	0	0	
Total	-9	-7	-6	-8	-72	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-2	-7	0	-0.1	0	CCTR Transf To 2100-3983.000
Explanation: Transfer Cost Center 2100-3863 to 1GT005.000						
2021	0	0	0	0.1	0	1-Sided Adj
Explanation: Zeroing out all FTEs as there should be no historical data for 1GT004.000						
2021 Total	-2	-7	0	0.0	0	
2022	0	-7	0	0.0	0	CCTR Transf To 2100-3983.000

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT004.000 - Gas Transmission PMO
Unit Measure: Miles of Pipe

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer Cost Center 2100-3863 to 1GT005.000						
2022 Total	0	-7	0	0.0	0	
2023	0	-6	0	-0.1	0	CCTR Transf To 2100-3983.000
Explanation: Transfer Cost Center 2100-3863 to 1GT005.000						
2023	0	0	0	0.1	0	1-Sided Adj
Explanation: Zeroing out all FTEs as there should be no historical data for 1GT004.000						
2023 Total	0	-6	0	0.0	0	
2024	-2	-5	0	-0.1	0	CCTR Transf To 2100-3983.000
Explanation: Transfer Cost Center 2100-3863 to 1GT005.000						
2024	0	0	0	0.1	0	1-Sided Adj
Explanation: Zeroing out all FTEs as there should be no historical data for 1GT004.000						
2024 Total	-2	-5	0	0.0	0	
2025	0	-24	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT004.000 - Gas Transmission PMO
Unit Measure: Miles of Pipe

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Settlement Adjustment '7074262 - ENGINEERING - GAS DIST. CAPITAL. POOL ORDER NUMBER.						
2025	0	-41	0	0.0	0	CCTR Transf To 2100-0159.000
Explanation: To move contracted labor expense from Gas Transmission to Gas Distribution where the costs were incurred . 7074262 ENGINEERING - GAS DIST. CAPITAL. POOL ORDER NUMBER.						
2025	-1	-7	0	0.0	0	CCTR Transf To 2100-3983.000
Explanation: Moved Cost Center over 2100-3863 over to Work Paper 1GT005.000						
2025 Total	-1	-72	0	0.0	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
1GT005.000 - Gas Transmission Operations

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT005.000 - Gas Transmission Operations
Unit Measure: Miles of Pipe

Activity Description:

Gas Transmission Operations functions as the central leadership and oversight body for the transmission system , enabling safety, reliability, regulatory compliance, and financial stewardship. It provides strategic direction for capital project planning, resource allocation, and performance monitoring while aligning operations with corporate objectives and industry best practices. This role also facilitates coordination across technical, operational, and compliance portfolios, as well as collaboration with cross-functional teams such as Engineering, Construction, and Gas Control. By integrating these efforts, the organization maintains system integrity, minimizes risk, and promotes cost efficiency and regulatory compliance.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for GT Operations is based on BY 2025. Organizational changes fully implemented in 2025 consolidated functions that were previously performed by other groups. Consequently, actuals from prior years do not fully reflect the level of effort necessary to support GT Operations. BY 2025 represents the most accurate and complete depiction of current responsibilities, workload, and staffing, and therefore provides an appropriate and reliable baseline for future forecasts. In addition, operational requirements are not expected to vary significantly over the forecast period. Accordingly, the base-year methodology is appropriate, as it reflects the most current portfolio scale and staffing levels necessary to support ongoing operational activities.

Non-Labor - Base YR Rec

The forecast method developed for GT Operations is based on BY 2025 as it represents the most accurate and complete depiction of current responsibilities, workload, and staffing. This provides an appropriate and reliable baseline for future forecasts as BY 2025 reflects the most current portfolio scale and staffing levels necessary to support ongoing operational activities and requirements , which are not expected to vary significantly over the forecast period.

NSE - Base YR Rec

Not Applicable.

Units - Base YR Rec

Miles of Pipe

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT005.000 - Gas Transmission Operations
Unit Measure: Miles of Pipe

Summary of Results:

In 2025\$ (000) Incurred Costs

Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	50	32	63	73	92	93	93	93	93	93	93
Non-Labor	15	111	-63	19	148	148	148	148	148	148	148
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	65	143	1	92	241	241	241	241	241	241	241
FTE	0.6	0.2	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Units	185	185	185	185	185	185	185	185	185	185	185

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT005.000 - Gas Transmission Operations
Unit Measure: Miles of Pipe

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																			
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast						
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	
Labor	92	92	92	92	92	92	1	1	1	1	1	1	93	93	93	93	93	93	93
NLbr	148	148	148	148	148	148	0	0	0	0	0	0	148	148	148	148	148	148	148
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	240	240	240	240	240	240	1	1	1	1	1	1	241	241	241	241	241	241	241
FTE	0.6	0.6	0.6	0.6	0.6	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Units	185	185	185	185	185	185	0	0	0	0	0	0	185	185	185	185	185	185	185

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	0	0	1	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	0	0	1	0.0	0	
2027	1	0	0	1	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	0	0	1	0.0	0	

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT005.000 - Gas Transmission Operations
Unit Measure: Miles of Pipe

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	1	0	0	1	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	0	0	1	0.0	0	
2029	1	0	0	1	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	0	0	1	0.0	0	
2030	1	0	0	1	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	0	0	1	0.0	0	
2031	1	0	0	1	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	0	0	1	0.0	0	

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT005.000 - Gas Transmission Operations
Unit Measure: Miles of Pipe

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	20
Non-Labor	1	3	2	1	82
NSE	0	0	0	0	0
Total	1	3	2	1	102
FTE	0.0	0.0	0.0	0.0	0.1
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	37	25	51	62	60
Non-Labor	11	99	-62	17	66
NSE	0	0	0	0	0
Total	48	124	-10	79	127
FTE	0.5	0.2	0.5	0.6	0.4
Units	185	185	185	185	185
Recorded-Adjusted (Nominal \$)					
Labor	37	25	51	62	80
Non-Labor	13	102	-60	19	148
NSE	0	0	0	0	0
Total	49	127	-8	81	229
FTE	0.5	0.2	0.5	0.6	0.5
Units	185	185	185	185	185
Vacation & Sick (Nominal \$)					
Labor	6	4	7	8	12

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT005.000 - Gas Transmission Operations
Unit Measure: Miles of Pipe

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	6	4	7	8	12
FTE	0.1	0.0	0.1	0.1	0.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	7	4	4	3	0
Non-Labor	3	8	-3	1	0
NSE	0	0	0	0	0
Total	10	12	1	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	50	32	63	73	92
Non-Labor	15	111	-63	19	148
NSE	0	0	0	0	0
Total	65	143	1	92	241
FTE	0.6	0.2	0.6	0.7	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
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT005.000 - Gas Transmission Operations
Unit Measure: Miles of Pipe

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	37	25	51	62	60	
Non-Labor	11	99	-62	17	66	
NSE	0	0	0	0	0	
Total	48	124	-10	79	127	
FTE	0.5	0.2	0.5	0.6	0.4	
Units	185	185	185	185	185	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	35	5	0	0.4	0	CCTR Transf From 2100-3420.000
Explanation:	Transfer Cost Center 2100-3420 to 1GT005.000					
2021	2	7	0	0.1	0	CCTR Transf From 2100-3863.000
Explanation:	Transfer Cost Center 2100-3863 to 1GT005.000					
2021	0	0	0	0.0	185	1-Sided Adj
Explanation:	Unit Alignment					

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT005.000 - Gas Transmission Operations
Unit Measure: Miles of Pipe

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	37	11	0	0.5	185	
2022	25	92	0	0.2	0	CCTR Transf From 2100-3420.000
Explanation:	Transfer Cost Center 2100-3420 to 1GT005.000					
2022	0	7	0	0.0	0	CCTR Transf From 2100-3863.000
Explanation:	Transfer Cost Center 2100-3863 to 1GT005.000					
2022	0	0	0	0.0	185	1-Sided Adj
Explanation:	Unit Alignment					
2022 Total	25	99	0	0.2	185	
2023	0	6	0	0.1	0	CCTR Transf From 2100-3863.000
Explanation:	Transfer Cost Center 2100-3863 to 1GT005.000					
2023	51	-68	0	0.4	0	CCTR Transf From 2100-3420.000
Explanation:	Moved Cost Center 2100-3983 over to Work Paper 1GT005.000					
2023	0	0	0	0.0	185	1-Sided Adj
Explanation:	Unit Alignment					

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT005.000 - Gas Transmission Operations
Unit Measure: Miles of Pipe

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	51	-62	0	0.5	185	
2024	60	12	0	0.5	0	CCTR Transf From 2100-3420.000
Explanation:	Transfer Cost Center 2100-3420 to 1GT005.000					
2024	2	5	0	0.1	0	CCTR Transf From 2100-3863.000
Explanation:	Transfer Cost Center 2100-3863 to 1GT005.000					
2024	0	0	0	0.0	185	1-Sided Adj
Explanation:	Unit Alignment					
2024 Total	62	17	0	0.6	185	
2025	60	59	0	0.4	0	CCTR Transf From 2100-3420.000
Explanation:	Transfer Cost Center 2100-3420 to 1GT005.000					
2025	0	0	0	0.0	185	1-Sided Adj
Explanation:	Unit Alignment					
2025	1	7	0	0.0	0	CCTR Transf From 2100-3863.000

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT005.000 - Gas Transmission Operations
Unit Measure: Miles of Pipe

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Moved Cost Center over 2100-3863 over to Work Paper 1GT005.000						
2025 Total	60	66	0	0.4	185	

Note: Totals may include rounding differences.

Beginning of Workpaper
1GT006.000 - Environmental Regulations

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT006.000 - Environmental Regulations
Unit Measure: Miles of Pipe

Activity Description:

The Environmental Regulations workpaper outlines the activities required for Greenhouse Gas Emission Standards for Crude Oil and Natural Gas Facilities (CARB Oil and Gas Rule) and Greenhouse Gas Reporting under Federal and state Subpart W programs. These activities include routine inspections, monitoring, methane leak surveys, repair activities, controlled measurement activities, gas sampling, vent-rate calculations, maintenance of records, documentation for audits, and annual reporting.

Forecast Explanations:

Labor - Base YR Rec

The forecast methodology for Environmental Regulations is based on the BY 2025 with adjustments to support environmental regulation compliance. The 2025 baseline reflects the full scope of activities driven by regulatory requirements and asset conditions. Adjustments support compliance with proposed amendments to the Oil & Gas Rule, including EPA Emissions Guidelines that lower the Leak Detection and Repair (LDAR) threshold from 1,000 ppmv to 500 ppmv. While these proposed requirements increase certain costs, overall forecasted costs are expected to decline due to reduced compliance activities associated with operational changes and modernization efforts at the Moreno facility .

Non-Labor - Base YR Rec

The forecast methodology for Environmental Regulations is based on the BY 2025 with adjustments to support environmental regulation compliance. The 2025 baseline reflects the full scope of activities driven by regulatory requirements and asset conditions. Adjustments support compliance with proposed amendments to the Oil & Gas Rule, including EPA Emissions Guidelines that lower the Leak Detection and Repair (LDAR) threshold from 1,000 ppmv to 500 ppmv. While these proposed requirements increase certain costs, overall forecasted costs are expected to decline due to reduced compliance activities associated with operational changes and modernization efforts at the Moreno facility .

NSE - Base YR Rec

Not Applicable.

Units - Base YR Rec

Miles of Pipeline.

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT006.000 - Environmental Regulations
Unit Measure: Miles of Pipe

Summary of Results:

In 2025\$ (000) Incurred Costs

Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	516	420	264	63	63	63	63	63	63
Non-Labor	200	1,457	1,924	1,720	593	138	138	138	138	138	138
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	200	1,457	2,440	2,140	858	201	201	201	201	201	201
FTE	0.0	0.0	2.7	2.1	1.4	0.3	0.3	0.3	0.3	0.3	0.3
Units	185	185	185	185	185	185	185	185	185	185	185

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT006.000 - Environmental Regulations
Unit Measure: Miles of Pipe

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	264	264	264	264	264	264	-201	-201	-201	-201	-201	-201	63	63	63	63	63	63
NLbr	593	593	593	593	593	593	-455	-455	-455	-455	-455	-455	138	138	138	138	138	138
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	857	857	857	857	857	857	-656	-656	-656	-656	-656	-656	201	201	201	201	201	201
FTE	1.4	1.4	1.4	1.4	1.4	1.4	-1.1	-1.1	-1.1	-1.1	-1.1	-1.1	0.3	0.3	0.3	0.3	0.3	0.3
Units	185	185	185	185	185	185	0	0	0	0	0	0	185	185	185	185	185	185

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	-202	-455	0	-657	-1.1	0	1-Sided Adj
Explanation:	Inspection requirements were reduced from weekly to quarterly and the Emergency Shutdown (ESD) system was converted from gas to air.						
2026	1	0	0	1	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	-201	-455	0	-656	-1.1	0	
2027	-202	-455	0	-657	-1.1	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT006.000 - Environmental Regulations
Unit Measure: Miles of Pipe

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Inspection requirements were reduced from weekly to quarterly and the Emergency Shutdown (ESD) system was converted from gas to air.							
2027	1	0	0	1	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	-201	-455	0	-656	-1.1	0	
2028	-202	-455	0	-657	-1.1	0	1-Sided Adj
Explanation: Inspection requirements were reduced from weekly to quarterly and the Emergency Shutdown (ESD) system was converted from gas to air.							
2028	1	0	0	1	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	-201	-455	0	-656	-1.1	0	
2029	-202	-455	0	-657	-1.1	0	1-Sided Adj
Explanation: Inspection requirements were reduced from weekly to quarterly and the Emergency Shutdown (ESD) system was converted from gas to air.							
2029	1	0	0	1	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	-201	-455	0	-656	-1.1	0	

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT006.000 - Environmental Regulations
Unit Measure: Miles of Pipe

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	-202	-455	0	-657	-1.1	0	1-Sided Adj
Explanation:	Inspection requirements were reduced from weekly to quarterly and the Emergency Shutdown (ESD) system was converted from gas to air.						
2030	1	0	0	1	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	-201	-455	0	-656	-1.1	0	
2031	-202	-455	0	-657	-1.1	0	1-Sided Adj
Explanation:	Inspection requirements were reduced from weekly to quarterly and the Emergency Shutdown (ESD) system was converted from gas to air.						
2031	1	0	0	1	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	-201	-455	0	-656	-1.1	0	

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT006.000 - Environmental Regulations
Unit Measure: Miles of Pipe

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	420	356	231
Non-Labor	166	1,347	1,832	1,673	593
NSE	0	0	0	0	0
Total	166	1,347	2,252	2,029	824
FTE	0.0	0.0	2.3	1.8	1.2
Units	185	185	185	185	185
Recorded-Adjusted (Nominal \$)					
Labor	0	0	420	356	231
Non-Labor	166	1,347	1,832	1,673	593
NSE	0	0	0	0	0
Total	166	1,347	2,252	2,029	824
FTE	0.0	0.0	2.3	1.8	1.2
Units	185	185	185	185	185
Vacation & Sick (Nominal \$)					
Labor	0	0	58	48	34

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT006.000 - Environmental Regulations
Unit Measure: Miles of Pipe

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	58	48	34
FTE	0.0	0.0	0.4	0.3	0.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	37	15	0
Non-Labor	35	110	93	47	0
NSE	0	0	0	0	0
Total	35	110	129	62	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	516	420	264
Non-Labor	200	1,457	1,924	1,720	593
NSE	0	0	0	0	0
Total	200	1,457	2,440	2,140	858
FTE	0.0	0.0	2.7	2.1	1.4
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
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT006.000 - Environmental Regulations
Unit Measure: Miles of Pipe

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	0	0	420	356	231	
Non-Labor	166	1,347	1,832	1,673	593	
NSE	0	0	0	0	0	
Total	166	1,347	2,252	2,029	824	
FTE	0.0	0.0	2.3	1.8	1.2	
Units	185	185	185	185	185	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	166	0	0.0	0	CCTR Transf From 2100-3022.014
Explanation:	Transfer LDAR costs to Gas Transmission & Storage.					
2021	0	0	0	0.0	185	1-Sided Adj
Explanation:	Unit Alignment					
2021 Total	0	166	0	0.0	185	
2022	0	1,347	0	0.0	0	CCTR Transf From 2100-3022.014

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT006.000 - Environmental Regulations
Unit Measure: Miles of Pipe

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer LDAR costs to Gas Transmission & Storage.						
2022	0	0	0	0.0	185	1-Sided Adj
Explanation: Unit Alignment						
2022 Total	0	1,347	0	0.0	185	
2023	420	1,832	0	2.3	0	CCTR Transf From 2100-3022.014
Explanation: Transfer LDAR costs to Gas Transmission & Storage.						
2023	0	0	0	0.0	185	1-Sided Adj
Explanation: Unit Alignment						
2023 Total	420	1,832	0	2.3	185	
2024	356	1,673	0	1.8	0	CCTR Transf From 2100-3022.014
Explanation: Transfer LDAR costs to Gas Transmission & Storage.						
2024	0	0	0	0.0	185	1-Sided Adj
Explanation: Unit Alignment						

Note: Totals may include rounding differences.

Area: GAS TRANSMISSION
Witness: Gina Orozco
Category: A. Transmission
Category-Sub: 1. Transmission
Workpaper: 1GT006.000 - Environmental Regulations
Unit Measure: Miles of Pipe

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	356	1,673	0	1.8	185	
2025	231	593	0	1.2	0	CCTR Transf From 2100-3022.014
Explanation:	Transfer historical NERBA-LDAR costs to the Gas Transmission witness area that will be sponsoring the NERBA-LDAR forecast.					
2025	0	0	0	0.0	185	1-Sided Adj
Explanation:	Unit Alignment					
2025 Total	231	593	0	1.2	185	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2028 GRC - APPLICATION
Non-Shared Service Workpapers

Area: GAS TRANSMISSION
Witness: Gina Orozco

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2100-0170	000	GAS TRANSMISSION MORENO STATION
2100-0172	000	GAS TRANSMISSION - MIRAMAR
2100-3420	000	GAS TRANS TECHNICAL SERVICES
2100-3863	000	PSEP CONSTRUCTION MANAGER
2100-3953	000	PROJ & CONST MGMT SDG&E GAS FACILITIES
2100-3983	000	GT PROJECT & PI