

Application of SOUTHERN CALIFORNIA GAS)
COMPANY for authority to update its gas revenue)
requirement and base rates)
effective January 1, 2024 (U 904-G))

Application No. 22-05-015

Exhibit No.: (SCG-19-WP-R)

REDACTED

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF BRENTON K. GUY
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

AUGUST 2022



**2024 General Rate Case - REVISED
INDEX OF WORKPAPERS**

Exhibit SCG-19-WP-R - REAL ESTATE & FACILITIES

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Overall Summary For Exhibit No. SCG-19-WP-R

Area:	REAL ESTATE & FACILITIES
Witness:	Brenton K. Guy

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Non-Shared Services	27,401	26,940	27,264	27,371
Shared Services	22,262	23,455	24,158	23,925
Total	49,663	50,395	51,422	51,296

Note: Totals may include rounding differences.

Southern California Gas Company
 2024 GRC - REVISED
 Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy

Summary of Non-Shared Services Workpapers:

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
A. Facility Operations	24,564	23,895	24,235	24,269
B. Rents	2,290	2,359	2,429	2,502
C. Real Estate Administration	547	686	600	600
Total	27,401	26,940	27,264	27,371

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Workpaper: 2RE004.000

Summary for Category: A. Facility Operations

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	4,442	5,162	5,502	5,536
Non-Labor	20,122	18,733	18,733	18,733
NSE	0	0	0	0
Total	24,564	23,895	24,235	24,269
FTE	41.5	50.1	54.1	55.3

Workpapers belonging to this Category:

2RE004.000 FACILITY OPERATIONS

Labor	4,442	5,162	5,502	5,536
Non-Labor	20,122	18,733	18,733	18,733
NSE	0	0	0	0
Total	24,564	23,895	24,235	24,269
FTE	41.5	50.1	54.1	55.3

Note: Totals may include rounding differences.

Beginning of Workpaper
2RE004.000 - FACILITY OPERATIONS

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

Activity Description:

Facility Operations is tasked with operating an organization with safe, regulatory compliant, reliable, and suitable working environments for its employees. Some activities include: having safe and Americans with Disabilities Act (“ADA”) compliant access to our customers at the branch offices; having proper training of facility maintenance personnel to comply with all applicable rules and regulations; conducting regular preventative maintenance of SoCalGas facilities and grounds to check that we are operating with energy efficiency, environmental awareness and safety of our employees and the public in mind; having storm water pollution control regulations; address cleanliness of our parking lots and potential storm water runoff and discharge from our facilities. SoCalGas’ service territory encompasses approximately 20,000 square miles in diverse terrain throughout Central and Southern California, from Visalia to the Mexican border. This workgroup contains the SoCalGas non-shared facility operation costs. Facility operations costs includes the labor and non-labor to support the maintenance of SoCalGas’ facilities, which include operating bases, branch offices, and multi-use sites.

Forecast Explanations:

Labor - 3-YR Average

The 3-year historical average is most appropriate forecast method because it accurately reflects the current and forecasted staffing levels required to maintain facility operations .

Non-Labor - 3-YR Average

The 3-year historical average is the most appropriate forecasting method due to cost fluctuations in BY and over the 5-year historical average. BY2021 is not more appropriate given COVID impacts--we do not feel COVID impacts to costs are representative of normal and expected operations costs. Additionally, the 5-year historical average would not reasonably reflect forecasted costs due to deferred maintenance occurring in the first 2 years of the 5-year historical average, which resulted in abnormally lower spend in the first two years.

NSE - 3-YR Average

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		3,621	3,970	4,184	4,619	4,442	5,163	5,503	5,537	
Non-Labor		14,493	15,507	14,805	21,273	20,122	18,734	18,734	18,734	
NSE		0	0	0	0	0	0	0	0	
Total		18,114	19,477	18,989	25,892	24,564	23,897	24,237	24,271	
FTE		36.1	39.3	41.3	43.6	41.5	50.1	54.1	55.3	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	3-YR Average	4,415	4,415	4,415	747	1,087	1,121	5,162	5,502	5,536
Non-Labor	3-YR Average	18,733	18,733	18,733	0	0	0	18,733	18,733	18,733
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		23,148	23,148	23,148	747	1,087	1,121	23,895	24,235	24,269
FTE	3-YR Average	42.1	42.1	42.1	8.0	12.0	13.2	50.1	54.1	55.3

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	747	0	0	747	8.0	1-Sided Adj
Explanation:	Includes 5 backfill and 3 FTE incremental positions in 2022.					
2022	0	417	0	417	0.0	1-Sided Adj
Explanation:	RAMP CFF 5 Physical Security					
2022	0	-417	0	-417	0.0	1-Sided Adj
Explanation:	RAMP CFF 5 Physical Security included in forecast.					
2022	0	810	0	810	0.0	1-Sided Adj
Explanation:	RAMP Chapter 5 Incident Involving an Employee - Workplace Violence Prevention - Contract Security.					
2022	0	-810	0	-810	0.0	1-Sided Adj
Explanation:	RAMP Chapter 5 Incident Involving an Employee - Workplace Violence Prevention included in forecast.					
2022	0	652	0	652	0.0	1-Sided Adj
Explanation:	RAMP Chapter 5 Incident Involving an Employee - Workplace Violence Prevention - Physical Security.					
2022	0	-652	0	-652	0.0	1-Sided Adj
Explanation:	RAMP Chapter 5 Incident Involving an Employee - Workplace Violence Prevention included in forecast.					
2022 Total	747	0	0	747	8.0	
2023	1,087	0	0	1,087	12.0	1-Sided Adj
Explanation:	Includes 5 backfill and 3 FTE incremental positions in 2022, 4 FTE incremental positions in 2023.					
2023	0	417	0	417	0.0	1-Sided Adj
Explanation:	RAMP CFF 5 Physical Security					
2023	0	-417	0	-417	0.0	1-Sided Adj
Explanation:	RAMP CFF 5 Physical Security included in forecast.					
2023	0	810	0	810	0.0	1-Sided Adj
Explanation:	RAMP Chapter 5 Incident Involving an Employee - Workplace Violence Prevention - Contract Security.					
2023	0	-810	0	-810	0.0	1-Sided Adj
Explanation:	RAMP Chapter 5 Incident Involving an Employee - Workplace Violence Prevention included in forecast.					

Note: Totals may include rounding differences.

SCG/REAL ESTATE & FACILITIES/Exh No:SCG-19-WP-R/Witness: B. Guy

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2023	0	652	0	652	0.0	1-Sided Adj
Explanation:	RAMP Chapter 5 Incident Involving an Employee - Workplace Violence Prevention - Physical Security.					
2023	0	-652	0	-652	0.0	1-Sided Adj
Explanation:	RAMP Chapter 5 Incident Involving an Employee - Workplace Violence Prevention included in forecast.					
2023 Total	1,087	0	0	1,087	12.0	
2024	-69	0	0	-69	-0.8	1-Sided Adj
Explanation:	Adjustment to cost center 2200-0766 shared services workpaper to account for Facilities O&M labor allocated to CCM building.					
2024	1,190	0	0	1,190	14.0	1-Sided Adj
Explanation:	Includes 5 backfill and 3 FTE incremental positions in 2022, 4 FTE incremental positions in 2023, 2 FTE incremental in 2024.					
2024	0	417	0	417	0.0	1-Sided Adj
Explanation:	RAMP CFF 5 Physical Security					
2024	0	-417	0	-417	0.0	1-Sided Adj
Explanation:	RAMP CFF 5 Physical Security included in forecast.					
2024	0	810	0	810	0.0	1-Sided Adj
Explanation:	RAMP Chapter 5 Incident Involving an Employee - Workplace Violence Prevention - Contract Security.					
2024	0	-810	0	-810	0.0	1-Sided Adj
Explanation:	RAMP Chapter 5 Incident Involving an Employee - Workplace Violence Prevention included in forecast.					
2024	0	652	0	652	0.0	1-Sided Adj
Explanation:	RAMP Chapter 5 Incident Involving an Employee - Workplace Violence Prevention - Physical Security.					
2024	0	-652	0	-652	0.0	1-Sided Adj
Explanation:	RAMP Chapter 5 Incident Involving an Employee - Workplace Violence Prevention included in forecast.					
2024 Total	1,121	0	0	1,121	13.2	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
Witness: Brenton K. Guy
Category: A. Facility Operations
Category-Sub: 1. Facility Operations
Workpaper: 2RE004.000 - FACILITY OPERATIONS

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	2,552	2,934	2,930	3,443	3,361
Non-Labor	10,848	11,939	12,003	19,181	19,707
NSE	0	0	0	0	0
Total	13,400	14,874	14,933	22,623	23,067
FTE	27.9	30.4	30.3	33.3	31.5
Adjustments (Nominal \$) **					
Labor	226	188	401	366	415
Non-Labor	2,056	2,292	1,833	650	415
NSE	0	0	0	0	0
Total	2,283	2,480	2,234	1,016	830
FTE	2.7	2.9	4.5	3.2	3.4
Recorded-Adjusted (Nominal \$)					
Labor	2,778	3,122	3,330	3,809	3,776
Non-Labor	12,905	14,232	13,836	19,830	20,122
NSE	0	0	0	0	0
Total	15,683	17,354	17,166	23,639	23,898
FTE	30.6	33.3	34.7	36.4	34.9
Vacation & Sick (Nominal \$)					
Labor	471	537	631	671	666
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	471	537	631	671	666
FTE	5.5	6.0	6.6	7.2	6.6
Escalation to 2021\$					
Labor	372	311	223	139	0
Non-Labor	1,588	1,275	969	1,442	0
NSE	0	0	0	0	0
Total	1,960	1,586	1,191	1,582	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	3,621	3,970	4,184	4,619	4,442
Non-Labor	14,493	15,507	14,805	21,273	20,122
NSE	0	0	0	0	0
Total	18,114	19,477	18,989	25,892	24,564
FTE	36.1	39.3	41.3	43.6	41.5

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
Witness: Brenton K. Guy
Category: A. Facility Operations
Category-Sub: 1. Facility Operations
Workpaper: 2RE004.000 - FACILITY OPERATIONS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	226	188	401	366	415
Non-Labor	2,056	2,292	1,833	650	415
NSE	0	0	0	0	0
Total	2,283	2,480	2,234	1,016	830
FTE	2.7	2.9	4.5	3.2	3.4

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-33	-24	0	-0.2	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2017	0	0	0	0.1	CCTR Transf From 2200-0766.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2017	13	37	0	0.1	CCTR Transf From 2200-0766.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2017	0	405	0	0.0	CCTR Transf From 2200-2246.000
Explanation:	Reassign facilities consulting fee to the Facilities workpaper because costs for this activity are forecasted separately from Fleet Services				
2017	0	11	0	0.0	CCTR Transf From 2200-2246.000
Explanation:	Reassign facilities consulting fee to the Facilities workpaper because costs for this activity are forecasted separately from Fleet Services				
2017	238	1,514	0	2.6	CCTR Transf From 2200-0766.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2017	9	114	0	0.1	1-Sided Adj
Explanation:	Remove one time credit for Visalia Base condemnation as this was one time event. Remove credit for reclassified consulting fees incorrectly charged to O&M.				
2017 Total	226	2,056	0	2.7	
2018	-133	-74	0	-0.7	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2018	0	0	0	0.1	CCTR Transf From 2200-0766.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2018	21	13	0	0.1	CCTR Transf From 2200-0766.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2018	0	-91	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	-24	-2	0	-0.1	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	329	1,798	0	3.6	CCTR Transf From 2200-0766.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2018	0	652	0	0.0	CCTR Transf From 2200-2246.000
Explanation:	Reclassify facilities consulting fee				
2018	-1	0	0	-0.1	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	-5	0	0	-0.1	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	1	0	0	0.1	1-Sided Adj
Explanation:	Removing one time San Berdardino condemnation as this was a one time event.				
2018	0	0	0	0.0	CCTR Transf To 2200-0450.000
Explanation:	Transferring costs incurred for hotel charges for employee taking training at Pico Rivera Facility in August , 2018.				
2018	0	-3	0	0.0	CCTR Transf To 2200-0461.000
Explanation:	Transferring costs out of Chatsworth Facilities cost center for hotel charges related to employee training at Pico Rivera in 2018.				
2018 Total	188	2,292	0	2.9	
2019	2	-50	0	0.1	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2019	0	0	0	0.1	CCTR Transf From 2200-0766.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2019	4	82	0	0.1	CCTR Transf From 2200-0766.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2019	394	1,802	0	4.2	CCTR Transf From 2200-0766.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2019 Total	401	1,833	0	4.5	
2020	0	0	0	0.1	CCTR Transf From 2200-0766.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2020	-9	-68	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	3	261	0	0.1	CCTR Transf From 2200-0766.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2020	398	1,908	0	3.8	CCTR Transf From 2200-0766.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-8	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-10	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-15	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-2	-10	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-11	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-8	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-8	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-11	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-13	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-22	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-8	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-10	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-24	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-7	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-3	-284	0	-0.1	1-Sided Adj

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-19	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-14	-186	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-9	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-12	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-9	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-10	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-9	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-12	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-34	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-8	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-31	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-3	-26	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-8	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-7	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-26	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-19	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-2	-77	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-9	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-7	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-5	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-85	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-9	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-9	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-12	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-7	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-18	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-11	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-31	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-48	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-2	-37	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	CCTR Transf To 2200-0259.000
Explanation:	Helium ordered for Transmission operation incorrectly posted to Crenshaw base cost center.				
2020	0	-3	0	0.0	CCTR Transf To 2200-0262.000
Explanation:	Helium ordered on behalf of Transmission incorrectly posted to Crenshaw Facilities cost center.				
2020	0	-3	0	0.0	CCTR Transf To 2200-0276.000
Explanation:	Helium ordered on behalf of Transmission incorrectly posted to Crenshaw Facilities cost center.				
2020	0	-3	0	0.0	CCTR Transf To 2200-0277.000
Explanation:	Helium ordered on behalf of Transmission incorrectly posted to Crenshaw Facilities cost center.				
2020 Total	366	650	0	3.2	
2021	-3	-44	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.1	CCTR Transf From 2200-0766.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2021	5	80	0	0.1	CCTR Transf From 2200-0766.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	416	2,545	0	3.9	CCTR Transf From 2200-0766.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2021	0	-9	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-15	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-33	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-31	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-19	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-16	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	0	-24	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-16	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-19	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-20	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-9	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-66	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-7	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

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Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-1	-32	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-15	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-15	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-11	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-30	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-15	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-13	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-13	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-10	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-10	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-7	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-356	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-8	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-13	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-14	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-27	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-293	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-17	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-23	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-20	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	0	-11	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-22	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-19	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-96	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-1	-61	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-7	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-15	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-15	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-11	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-9	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-15	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-13	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-27	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-32	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
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 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	0	-44	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-14	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-13	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-10	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-11	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-7	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-37	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-22	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-18	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-11	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

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Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
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 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	0	-23	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-15	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-8	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-7	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-35	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

Southern California Gas Company
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Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
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 Workpaper: 2RE004.000 - FACILITY OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	-1	-18	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-9	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-28	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-11	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-51	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-14	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	415	415	0	3.4	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

RAMP Item # 1

RAMP Activity

RAMP Chapter: SCG-CFF-5 Physical Security
 RAMP Line Item ID: 2
 RAMP Line Item Name: Contract Security
 Tranche(/s): Tranche1: Non vehicle

GRC Forecast Cost Estimates (\$000)

	2021 Historical Embedded Cost (2021 \$)	2022 Forecast (2021 \$)	2023 Forecast (2021 \$)	2024 Forecast (2021 \$)	2024 RAMP Range (2020 Incurred \$)	
					Low	High
Tranche 1 Cost Estimate	411	417	417	417	532	650

Cost Estimate Changes from RAMP:

Costs presented in this workpaper are limited to Facilities budget codes and Contract Security forecasts were updated.

GRC Work Unit/Activity Level Estimates

Unit of Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RAMP Range Activities	
					Low	High
Tranche 1 N/A	0.00	0.00	0.00	0.00	0.00	0.00

Work Unit Changes from RAMP:

N/A

Risk Spend Efficiency (RSE)

	GRC RSE	RAMP RSE
Tranche 1	0.000	0.000

RSE Changes from RAMP:

N/A

Southern California Gas Company
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Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

RAMP Item # 2

RAMP Activity

RAMP Chapter: SCG-Risk-5 Incident Involving an Employee

RAMP Line Item ID: C10 Contract Security

RAMP Line Item Name: Workplace Violence Prevention

Tranche(/s): Tranche1: Non vehicle

GRC Forecast Cost Estimates (\$000)

	2021 Historical Embedded Cost (2021 \$)	2022 Forecast (2021 \$)	2023 Forecast (2021 \$)	2024 Forecast (2021 \$)	2024 RAMP Range (2020 Incurred \$)	
					Low	High
Tranche 1 Cost Estimate	799	810	810	810	1,196	1,447

Cost Estimate Changes from RAMP:

The GRC forecast for this mitigation is split within this workpaper and split with other witness areas (Exhibit 15: Customer Service Office Operations; Exhibit 10: Gas Storage Operations and Construction).

GRC Work Unit/Activity Level Estimates

Unit of Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RAMP Range Activities	
					Low	High
Tranche 1 # of Security Guards	14.00	14.00	14.00	14.00	29.00	32.00

Work Unit Changes from RAMP:

The GRC forecast for this mitigation is split within this workpaper and split with other witness areas (Exhibit 15: Customer Service Office Operations; Exhibit 10: Gas Storage Operations and Construction).

Risk Spend Efficiency (RSE)

	GRC RSE	RAMP RSE
Tranche 1	591.000	498.000

RSE Changes from RAMP:

Changes impacting RSE calculations are discussed in the RAMP to GRC Integration Testimony (Exhibits: SDG&E/SCG-03, Chapter 2)

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 2RE004.000 - FACILITY OPERATIONS

RAMP Item # 3

RAMP Activity

RAMP Chapter: SCG-Risk-5 Incident Involving an Employee
 RAMP Line Item ID: C10 Physical Security
 RAMP Line Item Name: Workplace Violence Prevention Programs
 Tranche(/s): Tranche1: Non vehicle

GRC Forecast Cost Estimates (\$000)

	2021 Historical Embedded Cost (2021 \$)	2022 Forecast (2021 \$)	2023 Forecast (2021 \$)	2024 Forecast (2021 \$)	2024 RAMP Range (2020 Incurred \$)	
					Low	High
Tranche 1 Cost Estimate	823	652	652	652	1,196	1,447

Cost Estimate Changes from RAMP:

The GRC forecast for this mitigation is split within this workpaper and split with other witness areas (Exhibit 15: Customer Service Office Operations; Exhibit 10: Gas Storage Operations and Construction).

GRC Work Unit/Activity Level Estimates

Unit of Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RAMP Range Activities	
					Low	High
Tranche 1 # of work orders	875.00	691.00	691.00	691.00	28.00	32.00

Work Unit Changes from RAMP:

The GRC forecast for this mitigation is split within this workpaper and split with other witness areas (Exhibit 15: Customer Service Office Operations; Exhibit 10: Gas Storage Operations and Construction).

Risk Spend Efficiency (RSE)

	GRC RSE	RAMP RSE
Tranche 1	591.000	498.000

RSE Changes from RAMP:

Changes impacting RSE calculations are discussed in the RAMP to GRC Integration Testimony (Exhibits: SDG&E/SCG-03, Chapter 2).

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: B. Rents
 Workpaper: 2RE001.000

Summary for Category: B. Rents

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	0	0	0	0
Non-Labor	2,290	4	4	4
NSE	0	2,355	2,425	2,498
Total	2,290	2,359	2,429	2,502
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2RE001.000 SCG RENTS

Labor	0	0	0	0
Non-Labor	2,290	4	4	4
NSE	0	2,355	2,425	2,498
Total	2,290	2,359	2,429	2,502
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2RE001.000 - SCG RENTS

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: B. Rents
 Category-Sub: 1. SCG Rents
 Workpaper: 2RE001.000 - SCG RENTS

Activity Description:

Costs in this cost center include the leasing costs for over 40 branch office payment offices (which provide SoCalGas' customers the ability to pay their utility bill in person), parking lots (needed for overflow parking at SoCalGas facilities where parking is insufficient), and commercial owners' association fees. The majority of these costs are for the branch offices, which include rent, operating expenses and property taxes.

Forecast Explanations:

Labor - Base YR Rec

N/A

Non-Labor - Base YR Rec

N/A

NSE - Base YR Rec

An NSE base-year forecast methodology is the most accurate methodology since costs are largely contractually predetermined and BY 2021 costs are a reasonable foundation of future costs. The NSE adjustments to the base year forecast are made to account for industry standard annual escalations.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		2,367	2,091	2,404	2,364	2,290	4	4	4	
NSE		0	0	0	0	0	2,355	2,425	2,498	
Total		2,367	2,091	2,404	2,364	2,290	2,359	2,429	2,502	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: B. Rents
 Category-Sub: 1. SCG Rents
 Workpaper: 2RE001.000 - SCG RENTS

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	0	0	0	0	0	0	0	0	0
Non-Labor	Base YR Rec	2,290	2,290	2,290	-2,286	-2,286	-2,286	4	4	4
NSE	Base YR Rec	0	0	0	2,355	2,425	2,498	2,355	2,425	2,498
Total		2,290	2,290	2,290	69	139	212	2,359	2,429	2,502
FTE	Base YR Rec	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	-2,286	2,355	69	0.0	1-Sided Adj
Explanation:	Adjusting BY forecast based on existing contractual obligations as well as industry standard 3% escalation for office space for any lease renewals or new agreements . NSE as lease escalations are already factored into the adjustment.					
2022 Total	0	-2,286	2,355	69	0.0	
2023	0	-2,286	2,425	139	0.0	1-Sided Adj
Explanation:	Adjusting BY forecast based on existing contractual obligations as well as industry standard 3% escalation for office space for any lease renewals or new agreements . NSE as lease escalations are already factored into the adjustment.					
2023 Total	0	-2,286	2,425	139	0.0	
2024	0	-2,286	2,498	212	0.0	1-Sided Adj
Explanation:	Adjusting BY forecast based on existing contractual obligations as well as industry standard 3% escalation for office space for any lease renewals or new agreements . NSE as lease escalations are already factored into the adjustment.					
2024 Total	0	-2,286	2,498	212	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
Witness: Brenton K. Guy
Category: B. Rents
Category-Sub: 1. SCG Rents
Workpaper: 2RE001.000 - SCG RENTS

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	2,103	1,917	2,243	2,196	2,290
NSE	0	0	0	0	0
Total	2,103	1,917	2,243	2,196	2,290
FTE	0.0	0.0	0.0	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
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	2,103	1,917	2,243	2,196	2,290
NSE	0	0	0	0	0
Total	2,103	1,917	2,243	2,196	2,290
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	264	174	162	168	0
NSE	0	0	0	0	0
Total	264	174	162	168	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	2,367	2,091	2,404	2,364	2,290
NSE	0	0	0	0	0
Total	2,367	2,091	2,404	2,364	2,290
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
 2024 GRC - REVISED
 Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: B. Rents
 Category-Sub: 1. SCG Rents
 Workpaper: 2RE001.000 - SCG RENTS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
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Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: C. Real Estate Administration
 Workpaper: 2RE002.000

Summary for Category: C. Real Estate Administration

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	242	420	334	334
Non-Labor	305	266	266	266
NSE	0	0	0	0
Total	547	686	600	600
FTE	2.1	3.8	2.8	2.8

Workpapers belonging to this Category:

2RE002.000 SCG REAL ESTATE

Labor	242	420	334	334
Non-Labor	305	266	266	266
NSE	0	0	0	0
Total	547	686	600	600
FTE	2.1	3.8	2.8	2.8

Note: Totals may include rounding differences.

Beginning of Workpaper
2RE002.000 - SCG REAL ESTATE

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: C. Real Estate Administration
 Category-Sub: 1. Real Estate Administration
 Workpaper: 2RE002.000 - SCG REAL ESTATE

Activity Description:

This cost center includes costs associated with the labor for the Real Estate department to manage the various leased and fee-owned premises. Costs also include annual licenses, consulting services for large projects, and contract labor to aid the Real Estate department in the management their operation.

Forecast Explanations:

Labor - 3-YR Average

A 3-year average forecast methodology is the most accurate methodology as staffing levels have fluctuated significantly over the course of the last 5 years and a 3-year average most accurately reflects the anticipated future staffing needs in this department.

Non-Labor - 3-YR Average

A 3-year average forecast methodology is the most accurate methodology as non-labor costs have fluctuated significantly over the 5-year history, but the 3-year average best represents anticipated future costs for contracted support and consulting services.

NSE - 3-YR Average

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		142	551	543	218	242	420	334	334	
Non-Labor		99	182	113	379	305	265	265	265	
NSE		0	0	0	0	0	0	0	0	
Total		241	733	656	597	547	685	599	599	
FTE		1.3	4.9	4.4	1.9	2.1	3.8	2.8	2.8	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: C. Real Estate Administration
 Category-Sub: 1. Real Estate Administration
 Workpaper: 2RE002.000 - SCG REAL ESTATE

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	3-YR Average	334	334	334	86	0	0	420	334	334
Non-Labor	3-YR Average	266	266	266	0	0	0	266	266	266
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		600	600	600	86	0	0	686	600	600
FTE	3-YR Average	2.8	2.8	2.8	1.0	0.0	0.0	3.8	2.8	2.8

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	86	0	0	86	1.0	1-Sided Adj
Explanation: Includes 1 FTE incremental position in 2022.						
2022 Total	86	0	0	86	1.0	
2023 Total	0	0	0	0	0.0	
2024 Total	0	0	0	0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
Witness: Brenton K. Guy
Category: C. Real Estate Administration
Category-Sub: 1. Real Estate Administration
Workpaper: 2RE002.000 - SCG REAL ESTATE

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	99	537	292	180	206
Non-Labor	85	167	106	353	306
NSE	0	0	0	0	0
Total	184	703	398	533	512
FTE	0.8	4.4	2.7	1.6	1.8
Adjustments (Nominal \$) **					
Labor	10	-104	140	0	0
Non-Labor	2	1	0	-1	-1
NSE	0	0	0	0	0
Total	12	-103	140	-1	-1
FTE	0.2	-0.2	1.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	109	433	432	180	206
Non-Labor	88	167	106	352	305
NSE	0	0	0	0	0
Total	196	600	538	532	511
FTE	1.1	4.2	3.7	1.6	1.8
Vacation & Sick (Nominal \$)					
Labor	18	75	82	32	36
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	18	75	82	32	36
FTE	0.2	0.7	0.7	0.3	0.3
Escalation to 2021\$					
Labor	15	43	29	6	0
Non-Labor	11	15	8	27	0
NSE	0	0	0	0	0
Total	26	58	36	33	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	142	551	543	218	242
Non-Labor	99	182	113	379	305
NSE	0	0	0	0	0
Total	241	733	656	597	547
FTE	1.3	4.9	4.4	1.9	2.1

* 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.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
Witness: Brenton K. Guy
Category: C. Real Estate Administration
Category-Sub: 1. Real Estate Administration
Workpaper: 2RE002.000 - SCG REAL ESTATE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	10	-104	140	0	0
Non-Labor	2	0.595	0	-0.714	-0.600
NSE	0	0	0	0	0
Total	12	-103	140	-0.714	-0.600
FTE	0.2	-0.2	1.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	4	2	0	0.1	1-Sided Adj
Explanation:	Remove one time condemnation credit for Visalia condemnation as this is a one time event and not projected to occur in the future.				
2017	6	0	0	0.1	CCTR Transf From 2200-2148.000
Explanation:	Reclassify labor expense to facilities				
2017 Total	10	2	0	0.2	
2018	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	1	2	0	0.1	1-Sided Adj
Explanation:	Remove one time condemnation credit for San Bernardino condemnation as this is a one time event and not projected to occur in the future.				
2018	-105	0	0	-0.3	CCTR Transf From 2200-2148.000
Explanation:	Reclassify labor expense				
2018 Total	-104	1	0	-0.2	
2019	140	0	0	1.0	CCTR Transf From 2200-2148.000
Explanation:	Reclassify labor expense				
2019 Total	140	0	0	1.0	
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020 Total	0	-1	0	0.0	
2021	0	-1	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

Southern California Gas Company
 2024 GRC - REVISED
 Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: C. Real Estate Administration
 Category-Sub: 1. Real Estate Administration
 Workpaper: 2RE002.000 - SCG REAL ESTATE

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-1	0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
 2024 GRC - REVISED
 Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy

Summary of Shared Services Workpapers:

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
A. FACILITY OPERATIONS	3,407	3,674	3,761	4,170
B. RENTS	18,855	19,781	20,397	19,755
Total	22,262	23,455	24,158	23,925

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
Witness: Brenton K. Guy
Category: A. FACILITY OPERATIONS
Cost Center: VARIOUS

Summary for Category: A. FACILITY OPERATIONS

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	832	1,023	1,110	1,179
Non-Labor	2,576	2,651	2,651	2,991
NSE	0	0	0	0
Total	3,408	3,674	3,761	4,170
FTE	8.5	10.3	11.3	12.1

Cost Centers belonging to this Category:

2200-0696.000 FACILITIES - MONTEREY PARK MGR

Labor	278	353	440	440
Non-Labor	1,925	2,060	2,060	2,060
NSE	0	0	0	0
Total	2,203	2,413	2,500	2,500
FTE	2.4	3.3	4.3	4.3

2200-0735.000 FACILITIES GCT

Labor	554	670	670	670
Non-Labor	651	591	591	591
NSE	0	0	0	0
Total	1,205	1,261	1,261	1,261
FTE	6.0	7.0	7.0	7.0

2200-0766.000 FACILITIES MGR - PICO RIVERA

Labor	0	0	0	69
Non-Labor	0	0	0	340
NSE	0	0	0	0
Total	0	0	0	409
FTE	0.1	0.0	0.0	0.8

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0696.000 - FACILITIES - MONTEREY PARK MGR

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS-Monterey Park
 Cost Center: 2200-0696.000 - FACILITIES - MONTEREY PARK MGR

Activity Description:

This cost center contains the labor and nonlabor costs needed to operate the Monterey Park facility. This facility accommodates over 450 workstations and houses various business units, including Customer Services, Human Resources, and Information Technology. The labor costs include facility mechanics and facility manager labor. Non-labor costs include facility maintenance expenses, such as security, landscaping, HVAC, utilities and janitorial.

Forecast Explanations:

Labor - 3-YR Average

The 3-year average was used as these costs reasonably represent the forecasted labor needed to operate and maintain this facility. These costs are allocated back to SDG&E and Corporate Center based on the amount of space used and the respective Shared Services percentages of each occupying utility.

Non-Labor - 3-YR Average

The 3-year average was used as these costs reasonably represent the forecasted non-labor needed to operate and maintain this facility. This methodology is more reasonable than base-year because COVID impacts to costs incurred in base year are not representative of normal and expected, future operations costs. Further, the 5-year average would not reasonably reflect forecasted costs due to deferred maintenance occurring in the first two years of the 5-year average, which resulted in abnormally lower spend in the first two years. These costs are allocated back to SDG&E and Corporate Center based on the amount of space used and the respective Shared Services percentages of each occupying utility.

NSE - 3-YR Average

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		640	450	256	268	278	353	440	440	
Non-Labor		2,203	1,892	1,850	2,405	1,925	2,060	2,060	2,060	
NSE		0	0	0	0	0	0	0	0	
Total		2,843	2,343	2,107	2,673	2,202	2,413	2,500	2,500	
FTE		6.0	4.0	2.3	2.2	2.4	3.3	4.3	4.3	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS-Monterey Park
 Cost Center: 2200-0696.000 - FACILITIES - MONTEREY PARK MGR

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	67	26	0	93	0.6	25	23	0	48	0.2
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	211	1,899	0	2,110	1.8	328	2,037	0	2,365	3.1
Total Incurred	278	1,925	0	2,203	2.4	353	2,060	0	2,413	3.3
% Allocation										
Retained	78.32%	78.32%				78.32%	78.32%			
SEU	19.89%	19.89%				19.89%	19.89%			
CORP	1.79%	1.79%				1.79%	1.79%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	25	23	0	48	0.2	25	23	0	48	0.2
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	415	2,037	0	2,452	4.1	415	2,037	0	2,452	4.1
Total Incurred	440	2,060	0	2,500	4.3	440	2,060	0	2,500	4.3
% Allocation										
Retained	78.32%	78.32%				78.32%	78.32%			
SEU	19.89%	19.89%				19.89%	19.89%			
CORP	1.79%	1.79%				1.79%	1.79%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

Shared service % is based on the amount of space used by each occupying utility.

Cost Center Allocation Percentage for 2022

Shared service % is based on the amount of space used by each occupying utility.

Cost Center Allocation Percentage for 2023

Shared service % is based on the amount of space used by each occupying utility.

Cost Center Allocation Percentage for 2024

Shared service % is based on the amount of space used by each occupying utility.

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS-Monterey Park
 Cost Center: 2200-0696.000 - FACILITIES - MONTEREY PARK MGR

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	3-YR Average	267	267	267	86	173	173	353	440	440
Non-Labor	3-YR Average	2,060	2,060	2,060	0	0	0	2,060	2,060	2,060
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		2,327	2,327	2,327	86	173	173	2,413	2,500	2,500
FTE	3-YR Average	2.3	2.3	2.3	1.0	2.0	2.0	3.3	4.3	4.3

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	86	0	0	86	1.0	1-Sided Adj
Explanation:	1 additional Facility Mechanics (1 backfill) for cost center 2200-0696 utilizing average salary for this role. Backfill became vacant as of June, 2021.					
2022 Total	86	0	0	86	1.0	
2023	173	0	0	173	2.0	1-Sided Adj
Explanation:	2 additional Facility Mechanics (1 incremental in 2023 & 1 backfil in 2022) for cost center 2200-0696 utilizing average salary for this role.					
2023 Total	173	0	0	173	2.0	
2024	173	0	0	173	2.0	1-Sided Adj
Explanation:	2 additional Facility Mechanics (1 incremental in 2023 & 1 backfil in 2022) for cost center 2200-0696 utilizing average salary for this role.					
2024 Total	173	0	0	173	2.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS-Monterey Park
 Cost Center: 2200-0696.000 - FACILITIES - MONTEREY PARK MGR

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	495	363	204	228	262
Non-Labor	1,991	1,750	1,750	2,561	2,287
NSE	0	0	0	0	0
Total	2,486	2,113	1,954	2,790	2,548
FTE	5.1	3.5	1.9	1.9	2.2
Adjustments (Nominal \$) **					
Labor	0	-8	0	-10	-26
Non-Labor	0	0	0	-255	-362
NSE	0	0	0	0	0
Total	0	-8	0	-264	-388
FTE	0.0	-0.1	0.0	-0.1	-0.2
Recorded-Adjusted (Nominal \$)					
Labor	495	355	204	219	236
Non-Labor	1,991	1,750	1,750	2,307	1,925
NSE	0	0	0	0	0
Total	2,486	2,105	1,954	2,525	2,161
FTE	5.1	3.4	1.9	1.8	2.0
Vacation & Sick (Nominal \$)					
Labor	84	61	39	39	42
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	84	61	39	39	42
FTE	0.9	0.6	0.4	0.4	0.4
Escalation to 2021\$					
Labor	62	34	14	11	0
Non-Labor	212	143	100	98	0
NSE	0	0	0	0	0
Total	274	177	114	109	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	640	450	256	268	278
Non-Labor	2,203	1,892	1,850	2,405	1,925
NSE	0	0	0	0	0
Total	2,843	2,343	2,107	2,673	2,202
FTE	6.0	4.0	2.3	2.2	2.4

* 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.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS-Monterey Park
 Cost Center: 2200-0696.000 - FACILITIES - MONTEREY PARK MGR

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	-8	0	-10	-26
Non-Labor	0	-0.089	0	-255	-362
NSE	0	0	0	0	0
Total	0	-8	0	-264	-388
FTE	0.0	-0.1	0.0	-0.1	-0.2

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	-8	0	0	-0.1	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018 Total	-8	0	0	-0.1	
2019 Total	0	0	0	0.0	
2020	-10	-255	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020 Total	-10	-255	0	-0.1	
2021	-26	-362	0	-0.2	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	-26	-362	0	-0.2	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0735.000 - FACILITIES GCT

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. FACILITY OPERATIONS
 Category-Sub: 2. Facility Operations-GCT
 Cost Center: 2200-0735.000 - FACILITIES GCT

Activity Description:

This cost center contains the labor and non-labor costs needed to operate the Gas Company Tower, the corporate headquarters. This facility encompasses over 350,000 square feet of office space and houses various corporate business units, such as accounting and finance, human resources, regulatory and legal departments. The labor costs include facility mechanic and facility manger costs. Non-labor costs include facility maintenance expenses, such as security, HVAC, utilities, janitorial.

Forecast Explanations:

Labor - 3-YR Average

The 3-year average was used as it most accurately reflects the current staffing levels needed . These costs are allocated back to SDG&E and Corporate Center based on the amount of space used and the respective shared services percentages of each occupying utility.

Non-Labor - 3-YR Average

The 3-year average was used as these costs reasonably represents the forecasted non-labor needed to operate and maintain this facility. This methodology is more reasonable than base-year because COVID impacts to costs incurred in base year are not representative of normal and expected, future operations costs. Further, the 5-year average would not reasonably reflect forecasted costs due to deferred maintenance occurring in the first two years of the 5-year average, which resulted in abnormally lower spend in the first two years. These costs are allocated back to SDG&E and Corporate Center based on the amount of space used and the respective Shared Services percentages of each occupying utility.

NSE - 3-YR Average

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		673	525	755	702	554	669	669	669	
Non-Labor		344	492	674	446	651	591	591	591	
NSE		0	0	0	0	0	0	0	0	
Total		1,017	1,017	1,429	1,148	1,205	1,260	1,260	1,260	
FTE		7.8	6.5	7.9	7.4	6.0	7.0	7.0	7.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. FACILITY OPERATIONS
 Category-Sub: 2. Facility Operations-GCT
 Cost Center: 2200-0735.000 - FACILITIES GCT

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	37	5	0	42	0.4	16	6	0	22	0.1
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	518	646	0	1,164	5.6	653	585	0	1,238	6.9
Total Incurred	555	651	0	1,206	6.0	669	591	0	1,260	7.0
% Allocation										
Retained	93.00%	93.00%				98.68%	98.68%			
SEU	7.00%	7.00%				0.52%	0.52%			
CORP	0.00%	0.00%				0.80%	0.80%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	16	6	0	22	0.1	16	6	0	22	0.1
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	653	585	0	1,238	6.9	653	585	0	1,238	6.9
Total Incurred	669	591	0	1,260	7.0	669	591	0	1,260	7.0
% Allocation										
Retained	98.68%	98.68%				98.68%	98.68%			
SEU	0.52%	0.52%				0.52%	0.52%			
CORP	0.80%	0.80%				0.80%	0.80%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

The split total percentage was determined by using the amount of people in each work group and applying the cost center split between SCG and SDGE to create a properly weighted split of the CCM building.

Cost Center Allocation Percentage for 2022

Shared service allocation based on space study.

Cost Center Allocation Percentage for 2023

Shared service allocation based on space study.

Cost Center Allocation Percentage for 2024

Shared service allocation based on space study.

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. FACILITY OPERATIONS
 Category-Sub: 2. Facility Operations-GCT
 Cost Center: 2200-0735.000 - FACILITIES GCT

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	3-YR Average	670	670	670	0	0	0	670	670	670
Non-Labor	3-YR Average	591	591	591	0	0	0	591	591	591
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		1,261	1,261	1,261	0	0	0	1,261	1,261	1,261
FTE	3-YR Average	7.0	7.0	7.0	0.0	0.0	0.0	7.0	7.0	7.0

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
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Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
Witness: Brenton K. Guy
Category: A. FACILITY OPERATIONS
Category-Sub: 2. Facility Operations-GCT
Cost Center: 2200-0735.000 - FACILITIES GCT

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	520	414	600	582	482
Non-Labor	1,111	337	632	-16	675
NSE	0	0	0	0	0
Total	1,631	750	1,232	566	1,158
FTE	6.6	5.6	6.6	6.3	5.1
Adjustments (Nominal \$) **					
Labor	0	0	0	-10	-11
Non-Labor	-799	118	6	444	-24
NSE	0	0	0	0	0
Total	-799	118	6	434	-36
FTE	0.0	0.0	0.0	-0.1	-0.1
Recorded-Adjusted (Nominal \$)					
Labor	520	414	600	572	471
Non-Labor	311	455	638	428	651
NSE	0	0	0	0	0
Total	831	869	1,238	1,000	1,122
FTE	6.6	5.5	6.6	6.2	5.0
Vacation & Sick (Nominal \$)					
Labor	88	71	114	101	83
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	88	71	114	101	83
FTE	1.2	1.0	1.3	1.2	1.0
Escalation to 2021\$					
Labor	65	40	41	29	0
Non-Labor	33	37	36	18	0
NSE	0	0	0	0	0
Total	98	77	77	47	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	673	525	755	702	554
Non-Labor	344	492	674	446	651
NSE	0	0	0	0	0
Total	1,017	1,017	1,429	1,148	1,205
FTE	7.8	6.5	7.9	7.4	6.0

* 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.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. FACILITY OPERATIONS
 Category-Sub: 2. Facility Operations-GCT
 Cost Center: 2200-0735.000 - FACILITIES GCT

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	-10	-11
Non-Labor	-799	118	6	444	-24
NSE	0	0	0	0	0
Total	-799	118	6	434	-36
FTE	0.0	0.0	0.0	-0.1	-0.1

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	-799	0	0.0	1-Sided Adj
Explanation:	GCT Chilled Water Rupture removed from historical as this is expected to be a one time event.				
2017 Total	0	-799	0	0.0	
2018	0	118	0	0.0	1-Sided Adj
Explanation:	GCT Water Leak credit expected to be one time event.				
2018 Total	0	118	0	0.0	
2019	0	6	0	0.0	1-Sided Adj
Explanation:	GCT Water leak expected to be one time event.				
2019 Total	0	6	0	0.0	
2020	-10	-56	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	500	0	0.0	1-Sided Adj
Explanation:	One time credit for GCT Water leak not expected to occur in the future.				
2020 Total	-10	444	0	-0.1	
2021	-11	-24	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	-11	-24	0	-0.1	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0766.000 - FACILITIES MGR - PICO RIVERA

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. FACILITY OPERATIONS
 Category-Sub: 3. Facility Operations-Pico Rivera
 Cost Center: 2200-0766.000 - FACILITIES MGR - PICO RIVERA

Activity Description:

This cost center includes the facility maintenance labor and non-labor costs expected to be incurred upon completion of a new 68,000 SF building on the Pico Rivera facility in July 2024.

Forecast Explanations:

Labor - Zero-Based

A zero-based methodology was used since there are no historical actual costs for this building. It is estimated that the maintenance of the building will require the labor of one facility mechanic. These cost are allocated back to SDGE. The split total percentage was determined by using the number of employees in each work group and applying the cost center split between SoCalGas and SDGE to create a properly weighted split of the building.

Non-Labor - Zero-Based

A zero-based methodology was used since there are no historical actual costs for this building. The non-labor costs are the estimated maintenance costs expected to be incurred upon completion of building construction in 2024 and include utilities, landscaping, security, HVAC and janitorial. These costs were estimated using 2021 annual operating costs for the Pico Rivera facility of \$5.70 cents/SF and multiplied by the 68,310 SF of the new building. These costs are allocated back to SDGE. The split total percentage was determined by using the number of employees in each work group and applying the cost center split between SoCalGas and SDGE to create a properly weighted split of the building.

NSE - Zero-Based

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	69	
Non-Labor		0	0	0	0	0	0	0	340	
NSE		0	0	0	0	0	0	0	0	
Total		0	0	0	0	0	0	0	409	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. FACILITY OPERATIONS
 Category-Sub: 3. Facility Operations-Pico Rivera
 Cost Center: 2200-0766.000 - FACILITIES MGR - PICO RIVERA

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	0	0	0	0	0.0	0	0	0	0	0.0
Total Incurred	0	0	0	0	0.0	0	0	0	0	0.0
% Allocation										
Retained	93.00%	93.00%				93.00%	93.00%			
SEU	7.00%	7.00%				7.00%	7.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	0	0	0	0	0.0	69	340	0	409	0.8
Total Incurred	0	0	0	0	0.0	69	340	0	409	0.8
% Allocation										
Retained	93.00%	93.00%				93.00%	93.00%			
SEU	7.00%	7.00%				7.00%	7.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
Witness: Brenton K. Guy
Category: A. FACILITY OPERATIONS
Category-Sub: 3. Facility Operations-Pico Rivera
Cost Center: 2200-0766.000 - FACILITIES MGR - PICO RIVERA

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

The split total percentage was determined by using the amount of people in each work group and applying the cost center split between SCG and SDGE to create a properly weighted split of the CCM building.

Cost Center Allocation Percentage for 2022

The split total percentage was determined by using the amount of people in each work group and applying the cost center split between SCG and SDGE to create a properly weighted split of the CCM building.

Cost Center Allocation Percentage for 2023

The split total percentage was determined by using the amount of people in each work group and applying the cost center split between SCG and SDGE to create a properly weighted split of the CCM building.

Cost Center Allocation Percentage for 2024

The split total percentage was determined by using the amount of people in each work group and applying the cost center split between SCG and SDGE to create a properly weighted split of the CCM building.

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. FACILITY OPERATIONS
 Category-Sub: 3. Facility Operations-Pico Rivera
 Cost Center: 2200-0766.000 - FACILITIES MGR - PICO RIVERA

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	69	0	0	69
Non-Labor	Zero-Based	0	0	0	0	0	340	0	0	340
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	409	0	0	409
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.8	0.0	0.0	0.8

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022 Total	0	0	0	0	0.0	
2023 Total	0	0	0	0	0.0	
2024	69	340	0	409	0.8	1-Sided Adj
Explanation:	Incremental support for CCM Building at Pico Rivera.					
2024 Total	69	340	0	409	0.8	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. FACILITY OPERATIONS
 Category-Sub: 3. Facility Operations-Pico Rivera
 Cost Center: 2200-0766.000 - FACILITIES MGR - PICO RIVERA

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	251	358	398	404	421
Non-Labor	1,551	1,811	1,884	2,400	3,054
NSE	0	0	0	0	0
Total	1,802	2,169	2,282	2,804	3,476
FTE	2.8	3.9	4.4	4.1	4.2
Adjustments (Nominal \$) **					
Labor	-251	-358	-398	-404	-421
Non-Labor	-1,551	-1,811	-1,884	-2,400	-3,054
NSE	0	0	0	0	0
Total	-1,802	-2,169	-2,282	-2,804	-3,476
FTE	-2.8	-3.9	-4.4	-4.1	-4.1
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
Vacation & Sick (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	0.1	0.0	0.1	0.1
Escalation to 2021\$					
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
Recorded-Adjusted (Constant 2021\$)					
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	0.1	0.0	0.1	0.1

* 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.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. FACILITY OPERATIONS
 Category-Sub: 3. Facility Operations-Pico Rivera
 Cost Center: 2200-0766.000 - FACILITIES MGR - PICO RIVERA

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	-251	-358	-398	-404	-421
Non-Labor	-1,551	-1,811	-1,884	-2,400	-3,054
NSE	0	0	0	0	0
Total	-1,802	-2,169	-2,282	-2,804	-3,476
FTE	-2.8	-3.9	-4.4	-4.1	-4.1

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	0	0	-0.1	CCTR Transf To 2200-0703.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2017	-13	-37	0	-0.1	CCTR Transf To 2200-0703.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2017	-238	-1,514	0	-2.6	CCTR Transf To 2200-0703.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2017 Total	-251	-1,551	0	-2.8	
2018	0	0	0	-0.1	CCTR Transf To 2200-0703.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2018	-21	-13	0	-0.1	CCTR Transf To 2200-0703.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2018	-329	-1,798	0	-3.6	CCTR Transf To 2200-0703.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2018	-9	0	0	-0.1	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018 Total	-358	-1,811	0	-3.9	
2019	0	0	0	-0.1	CCTR Transf To 2200-0703.000

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: A. FACILITY OPERATIONS
 Category-Sub: 3. Facility Operations-Pico Rivera
 Cost Center: 2200-0766.000 - FACILITIES MGR - PICO RIVERA

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2019	-4	-82	0	-0.1	CCTR Transf To 2200-0703.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2019	-394	-1,802	0	-4.2	CCTR Transf To 2200-0703.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2019 Total	-398	-1,884	0	-4.4	
2020	0	0	0	-0.1	CCTR Transf To 2200-0703.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2020	-3	-261	0	-0.1	CCTR Transf To 2200-0703.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2020	-398	-1,908	0	-3.8	CCTR Transf To 2200-0703.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2020	-3	-230	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020 Total	-404	-2,400	0	-4.1	
2021	0	-429	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	-0.1	CCTR Transf To 2200-0703.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2021	-5	-80	0	-0.1	CCTR Transf To 2200-0703.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2021	-416	-2,545	0	-3.9	CCTR Transf To 2200-0703.000
Explanation:	Transfer costs for Pico Rivera Facility to non-shared Workpaper 2RE004.000 to account for costs in Facility Operations non-share workpaper.				
2021 Total	-421	-3,054	0	-4.1	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: B. RENTS
 Cost Center: VARIOUS

Summary for Category: B. RENTS

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	0	0	0	0
Non-Labor	18,855	48	48	-1,276
NSE	0	19,733	20,349	21,031
Total	18,855	19,781	20,397	19,755
FTE	0.0	0.0	0.0	0.0

Cost Centers belonging to this Category:

2200-0618.000 GCT RENTS

Labor	0	0	0	0
Non-Labor	16,794	0	0	-1,324
NSE	0	17,640	18,193	18,810
Total	16,794	17,640	18,193	17,486
FTE	0.0	0.0	0.0	0.0

2200-2284.000 SCG MICROWAVE RENTS

Labor	0	0	0	0
Non-Labor	2,061	48	48	48
NSE	0	2,093	2,156	2,221
Total	2,061	2,141	2,204	2,269
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0618.000 - GCT RENTS

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: B. RENTS
 Category-Sub: 1. GCT RENTS
 Cost Center: 2200-0618.000 - GCT RENTS

Activity Description:

This cost center includes costs for SoCalGas' headquarters lease (Gas Company Tower). The leased premises consists of 11 full floors and additional support areas that total approximately 358,000 square feet. Costs associated with the operation of this lease include: base rent, operating expenses, parking, property taxes, utilities, janitorial, and additional sundry invoices.

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

N/A

NSE - Zero-Based

The zero-based forecast methodology is the most appropriate methodology as it most accurately reflects future lease obligations based on a contractual agreement. Historical costs were significantly impacted by COVID-19, one-time expenses, as well as the 9th & 10th floor lease costs which are no longer leased, all of which do not provide an accurate foundation for developing a forecast. Utilizing NSE is most accurate as contractual escalations are already accounted for in the zero-based forecast methodology.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		15,581	16,287	16,950	18,487	16,794	0	0	-1,324	
NSE		0	0	0	0	0	17,640	18,193	18,810	
Total		15,581	16,287	16,950	18,487	16,794	17,640	18,193	17,486	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: B. RENTS
 Category-Sub: 1. GCT RENTS
 Cost Center: 2200-0618.000 - GCT RENTS

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	0	16,794	0	16,794	0.0	0	0	17,640	17,640	0.0
Total Incurred	0	16,794	0	16,794	0.0	0	0	17,640	17,640	0.0
% Allocation										
Retained	98.11%	98.11%				98.11%	98.11%			
SEU	1.14%	1.14%				1.14%	1.14%			
CORP	0.75%	0.75%				0.75%	0.75%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	0	0	18,193	18,193	0.0	0	-1,324	18,810	17,486	0.0
Total Incurred	0	0	18,193	18,193	0.0	0	-1,324	18,810	17,486	0.0
% Allocation										
Retained	98.11%	98.11%				98.11%	98.11%			
SEU	1.14%	1.14%				1.14%	1.14%			
CORP	0.75%	0.75%				0.75%	0.75%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

Shared service allocation based on Gas Company Tower space study.

Cost Center Allocation Percentage for 2022

Shared service allocation based on Gas Company Tower space study.

Cost Center Allocation Percentage for 2023

Shared service allocation based on Gas Company Tower space study.

Cost Center Allocation Percentage for 2024

Shared service allocation based on Gas Company Tower space study.

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: B. RENTS
 Category-Sub: 1. GCT RENTS
 Cost Center: 2200-0618.000 - GCT RENTS

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	-1,324	0	0	-1,324
NSE	Zero-Based	0	0	0	17,640	18,193	18,810	17,640	18,193	18,810
Total		0	0	0	17,640	18,193	17,486	17,640	18,193	17,486
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	17,640	17,640	0.0	1-Sided Adj
Explanation:	zero-based forecast used as it best represents the current expenditures based on signed lease agreements and amendments.					
2022 Total	0	0	17,640	17,640	0.0	
2023	0	0	18,193	18,193	0.0	1-Sided Adj
Explanation:	Based on contractual lease obligations.					
2023 Total	0	0	18,193	18,193	0.0	
2024	0	0	18,810	18,810	0.0	1-Sided Adj
Explanation:	Based on contractual lease obligations					
2024	0	-1,324	0	-1,324	0.0	1-Sided Adj
Explanation:	Lease savings resulting from reduction of a GCT floor.					
2024 Total	0	-1,324	18,810	17,486	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
Witness: Brenton K. Guy
Category: B. RENTS
Category-Sub: 1. GCT RENTS
Cost Center: 2200-0618.000 - GCT RENTS

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	14,083	15,057	16,034	19,625	16,842
NSE	0	0	0	0	0
Total	14,083	15,057	16,034	19,625	16,842
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-1	0	0	-1,895	-48
NSE	0	0	0	0	0
Total	-1	0	0	-1,895	-48
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	14,082	15,057	16,034	17,730	16,794
NSE	0	0	0	0	0
Total	14,082	15,057	16,034	17,730	16,794
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	1,499	1,230	915	756	0
NSE	0	0	0	0	0
Total	1,499	1,230	915	756	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	15,581	16,287	16,950	18,487	16,794
NSE	0	0	0	0	0
Total	15,581	16,287	16,950	18,487	16,794
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: B. RENTS
 Category-Sub: 1. GCT RENTS
 Cost Center: 2200-0618.000 - GCT RENTS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
	Years	2017	2018	2019	2020	2021
Labor		0	0	0	0	0
Non-Labor		-1	0	0	-1,895	-48
NSE		0	0	0	0	0
	Total	-1	0	0	-1,895	-48
FTE		0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2017	0	-1	0	0.0	1-Sided Adj
Explanation:	GCT Water leak was a one time event and not expected to occur in the future.				
2017 Total	0	-1	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	-213	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1,682	0	0.0	1-Sided Adj
Explanation:	Real Estate incurred one time fees for giving back the 9th & 10th floors at GCT. These fees were one time events and won't occur in future for these floors.				
2020 Total	0	-1,895	0	0.0	
2021	0	-48	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-48	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2200-0618.000

Company: Southern California Gas Company
Proceeding: 2024 General Rate Case
Application: A.22-05-015_016
Exhibit No: (SCG-19-WP-C-R)

REDACTED

REVISED

SUPPLEMENTAL O&M WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF BRENTON K. GUY
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY
BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

JULY 2022



Southern California Gas Company
 2024 GRC - REVISED
 Shared Services Workpapers

Confidential and Protected Materials Pursuant to PUC Section 583 and GO 66-D Rev. 1
 SCG-19-ESRE-BKG-2200-0618.000 GCT Rents CONFIDENTIAL

Assumptions:

Table reflects the pre-normalized TY 2024 values from 2024-2027

Illustrative (Non-escalated):

Charge Type	2024	2025	2026	2027
GCT Floor and EOC Annual Lease Savings				
Penalty One Time Fee				
CCM New Building Non-Labor Maintenance				
TOTAL O&M Savings				

Forecasted (non-escalated) O&M Savings Starting in 2027: \$

Beginning of Workpaper
2200-2284.000 - SCG MICROWAVE RENTS

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: B. RENTS
 Category-Sub: 2. Microwave Rents
 Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Activity Description:

SoCalGas leases over 50 telecommunication sites necessary for the operation of its telecommunications network, for both data and voice communications. Costs in this cost center include the costs to lease said sites, including rent, and operating expenses, such as utilities and generator fuel costs.

Forecast Explanations:

Labor - Base YR Rec

N/A

Non-Labor - Base YR Rec

N/A

NSE - Base YR Rec

A base-year forecast methodology is the most accurate methodology since costs are largely contractually predetermined and are therefore a reasonable foundation of future costs. Additionally, SoCalGas does not presently anticipate leasing additional sites. Adjustments to the base-year forecast are made to account for annual industry standard escalations of 4% .

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		1,659	1,749	2,333	2,066	2,061	48	48	48	
NSE		0	0	0	0	0	2,093	2,156	2,221	
Total		1,659	1,749	2,333	2,066	2,061	2,141	2,204	2,269	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: B. RENTS
 Category-Sub: 2. Microwave Rents
 Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	0	2,061	0	2,061	0.0	0	48	2,093	2,141	0.0
Total Incurred	0	2,061	0	2,061	0.0	0	48	2,093	2,141	0.0
% Allocation										
Retained	53.20%	53.20%				53.20%	53.20%			
SEU	43.09%	43.09%				43.09%	43.09%			
CORP	3.71%	3.71%				3.71%	3.71%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	0	48	2,156	2,204	0.0	0	48	2,221	2,269	0.0
Total Incurred	0	48	2,156	2,204	0.0	0	48	2,221	2,269	0.0
% Allocation										
Retained	53.20%	53.20%				53.20%	53.20%			
SEU	43.09%	43.09%				43.09%	43.09%			
CORP	3.71%	3.71%				3.71%	3.71%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

Shared service allocation based on study of LAN IDs.

Cost Center Allocation Percentage for 2022

Shared service allocation based on study of LAN IDs.

Cost Center Allocation Percentage for 2023

Shared service allocation based on study of LAN IDs

Cost Center Allocation Percentage for 2024

Shared service allocation based on study of LAN IDs

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: B. RENTS
 Category-Sub: 2. Microwave Rents
 Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	0	0	0	0	0	0	0	0	0
Non-Labor	Base YR Rec	2,061	2,061	2,061	-2,013	-2,013	-2,013	48	48	48
NSE	Base YR Rec	0	0	0	2,093	2,156	2,221	2,093	2,156	2,221
Total		2,061	2,061	2,061	80	143	208	2,141	2,204	2,269
FTE	Base YR Rec	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	-2,013	2,093	80	0.0	1-Sided Adj
Explanation:	Adjustment to BY due to contractual lease escalations as well as industry standard assumption of 4% annual increases on rent.					
2022 Total	0	-2,013	2,093	80	0.0	
2023	0	-2,013	2,156	143	0.0	1-Sided Adj
Explanation:	Adjustment to BY due to contractual lease escalations as well as industry standard assumption of 4% annual increases on rent.					
2023 Total	0	-2,013	2,156	143	0.0	
2024	0	-2,013	2,221	208	0.0	1-Sided Adj
Explanation:	Adjustment to BY due to contractual lease escalations as well as industry standard assumption of 4% annual increases on rent.					
2024 Total	0	-2,013	2,221	208	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
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Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: B. RENTS
 Category-Sub: 2. Microwave Rents
 Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	1,500	1,617	2,207	2,182	2,061
NSE	0	0	0	0	0
Total	1,500	1,617	2,207	2,182	2,061
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-200	0
NSE	0	0	0	0	0
Total	0	0	0	-200	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,500	1,617	2,207	1,982	2,061
NSE	0	0	0	0	0
Total	1,500	1,617	2,207	1,982	2,061
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	160	132	126	85	0
NSE	0	0	0	0	0
Total	160	132	126	85	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	1,659	1,749	2,333	2,066	2,061
NSE	0	0	0	0	0
Total	1,659	1,749	2,333	2,066	2,061
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
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Area: REAL ESTATE & FACILITIES
 Witness: Brenton K. Guy
 Category: B. RENTS
 Category-Sub: 2. Microwave Rents
 Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
	Years	2017	2018	2019	2020	2021
Labor		0	0	0	0	0
Non-Labor		0	0	0	-200	0
NSE		0	0	0	0	0
	Total	0	0	0	-200	0
FTE		0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	-200	0	0.0	1-Sided Adj
2020 Total	0	-200	0	0.0	
2021 Total	0	0	0	0.0	

Explanation: Removing one time power construction cost for Calico Peak telecom site. Do not expect to incur this fee in the future.

Note: Totals may include rounding differences.

Southern California Gas Company
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Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
Witness: Brenton K. Guy

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0641	000	FACILITIES MANAGER - CHATSWORTH
2200-0642	000	LOMPOC BRANCH OFFICE
2200-0643	000	OXNARD BRANCH OFFICE
2200-0644	000	PORTERVILLE BRANCH OFFICE
2200-0645	000	SAN LUIS OBISPO BRANCH OFFICE
2200-0646	000	SANTA BARBARA BRANCH OFFICE
2200-0647	000	SANTA MARIA BRANCH OFFICE
2200-0648	000	FACILITIES VENTURA COMPRESSOR STATION
2200-0649	000	FACILITIES SANTA BARBARA
2200-0650	000	FACILITIES CANOGA PARK
2200-0651	000	FACILITIES OXNARD
2200-0652	000	FACILITIES SAN LUIS
2200-0653	000	FACILITIES SANTA MARIA
2200-0654	000	FACILITIES SATICOY
2200-0655	000	FACILITIES SIMI VALLEY
2200-0656	000	FACILITIES GOLETA TRANS
2200-0657	000	FACILITIES HONOR RANCHO
2200-0658	000	FACILITIES ALISO
2200-0659	000	FACILITIES NEWHALL
2200-0660	000	FACILITIES BAKERSFIELD
2200-0661	000	FACILITIES VISALIA
2200-0662	000	DELANO BRANCH OFFICE
2200-0663	000	DINUBA BRANCH OFFICE
2200-0664	000	HANFORD BRANCH OFFICE
2200-0665	000	LANCASTER BRANCH OFFICE
2200-0666	000	VAN NUYS BRANCH OFFICE
2200-0667	000	VISALIA BRANCH OFFICE
2200-0668	000	FACILITIES VISALIA
2200-0669	000	FACILITIES LANCASTER
2200-0670	000	FACILITIES HOLLYWOOD
2200-0671	000	FACILITIES JUANITA
2200-0672	000	FACILITIES VALENCIA
2200-0673	000	FACILITIES BRANFORD
2200-0674	000	FACILITIES GLENDALE
2200-0675	000	GLENDALE BRANCH OFFICE
2200-0676	000	SAN FERNANDO BRANCH OFFICE
2200-0677	000	SERVICE CENTER UTILITY CHARGES
2200-0697	000	COMMERCE BRANCH OFFICE
2200-0698	000	ALHAMBRA BRANCH OFFICE
2200-0699	000	EL MONTE BRANCH OFFICE
2200-0700	000	FACILITIES PASADENA
2200-0701	000	FACILITIES BELVEDERE
2200-0702	000	PASADENA BRANCH OFFICE
2200-0703	000	FACILITIES MONTEREY PARK
2200-0704	000	FACILITIES MGR - SAN DIMAN

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Area: REAL ESTATE & FACILITIES
Witness: Brenton K. Guy

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0705	000	FACILITIES ALHAMBRA
2200-0706	000	FACILITIES AZUSA
2200-0707	000	SAN DIMAS FACILITIES OVERHEAD
2200-0708	000	COVINA BRANCH OFFICE
2200-0709	000	MONROVIA BRANCH OFFICE
2200-0710	000	FACILITIES INDUSTRY
2200-0711	000	FACILITIES CHINO
2200-0712	000	FACILITIES MGR - REDLANDS
2200-0714	000	CORONA BRANCH OFFICE
2200-0715	000	BANNING BRANCH OFFICE
2200-0716	000	EL CENTRO BRANCH OFFICE
2200-0717	000	FONTANA BRANCH OFFICE
2200-0718	000	HEMET BRANCH OFFICE
2200-0719	000	INDIO BRANCH OFFICE
2200-0720	000	ONTARIO BRANCH OFFICE
2200-0721	000	PALM SPRINGS BRANCH OFFICE
2200-0722	000	RIVERSIDE BRANCH OFFICE
2200-0723	000	SAN BERNARDINO BRANCH OFFICE
2200-0724	000	FACILITIES PALM DESERT
2200-0725	000	REDLANDS FACILITIES OVERHEAD
2200-0726	000	FACILITIES FONTANA
2200-0727	000	FACILITIES RIVERSIDE
2200-0728	000	FACILITIES EL CENTRO
2200-0729	000	FACILITIES ROMOLAND
2200-0730	000	FACILITIES SAN BERNARDINO
2200-0731	000	FACILITIES VICTORVILLE
2200-0732	000	AREA FACILITY MANAGER-NORTH
2200-0734	000	GCT SCG TRANSPORTATION SUBSIDY
2200-0736	000	FACILITIES OLYMPIC
2200-0737	000	FACILITIES SPENCE
2200-0738	000	FACILITIES MGR - COMPTON
2200-0739	000	CENTRAL AVE BRANCH OFFICE
2200-0740	000	COMPTON BRANCH OFFICE
2200-0741	000	DALY STREET BRANCH OFFICE
2200-0742	000	HUNTINGTON PK BRANCH OFFICE
2200-0743	000	INGLEWOOD BRANCH OFFICE
2200-0744	000	SAN PEDRO BRANCH OFFICE
2200-0745	000	SANTA MONICA BRANCH OFFICE
2200-0746	000	SOUTH GATE BRANCH OFFICE
2200-0747	000	WATTS BRANCH OFFICE
2200-0748	000	WILMINGTON BRANCH OFFICE
2200-0749	000	FACILITIES 182ND ST (REDONDO BEACH)
2200-0750	000	ASSET STRATEGY & RESOURCES
2200-0751	000	FACILITIES CRENSHAW BASE
2200-0752	000	FACILITIES SAN PEDRO BASE

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Southern California Gas Company
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Area: REAL ESTATE & FACILITIES
Witness: Brenton K. Guy

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0753	000	FACILITIES SANTA MONICA BASE
2200-0754	000	FACILITIES YUKON BASE
2200-0755	000	FACILITIES HUNTINGTON PARK BASE
2200-0756	000	FACILITIES PLAYA DEL REY
2200-0757	000	FACILITIES ANAHEIM
2200-0759	000	FACILITIES SANTA ANA BASE
2200-0760	000	FACILITIES ALISO VIEJO
2200-0761	000	FACILITIES GARDEN GROVE BASE
2200-0762	000	FACILITES LA JOLLA STREET BASE
2200-0764	000	SANTA ANA BRANCH OFFICE
2200-0765	000	ANAHEIM BRANCH OFFICE
2200-0767	000	FACILITIES ENERGY RESOURCE CENTER
2200-0768	000	FACILITIES DOWNEY BASE
2200-0769	000	FACILITIES WHITTIER BASE
2200-0771	000	BELLFLOWER BRANCH OFFICE
2200-1155	000	FACILITIES NEWBERRY SPRINGS
2200-1157	000	FACILITIES ADELANTO SPRINGS
2200-1158	000	FACILITIES CACTUS CITY
2200-1159	000	FACILITIES MURRIETA
2200-1160	000	POMONA BRANCH OFFICE
2200-1161	000	FACILITIES BREA
2200-1162	000	FACILITIES MONTEBELLO
2200-1163	000	FACILITIES YUCCA VALLEY
2200-1164	000	CRENSHAW BRANCH OFFICE
2200-1165	000	HOLLYWOOD BRANCH OFFICE
2200-1166	000	FACILITIES MOJAVE
2200-1167	000	FACILITIES PORTERVILLE
2200-1171	000	FACILITIES DANA POINT
2200-1172	000	SANTA FE SPRINGS BRANCH OFFICE
2200-1173	000	FACILITIES TEMPLETON
2200-1176	000	FACILITIES NEEDLES
2200-1183	000	FACILITIES TAFT
2200-1184	000	FACILITIES WHEELER RIDGE
2200-1188	000	FACILITES BLYTHE
2200-1189	000	FACILITIES CORONA
2200-1191	000	FACILITIES HANFORD
2200-1202	000	FACILITIES RIM FOREST
2200-1203	000	FACILITIES DESERT CENTER
2200-1204	000	FACILITIES BEAUMONT
2200-1207	000	COMPTON FACILITIES OVERHEAD
2200-2014	000	FACILITIES & CAPITAL PROGRAMS
2200-2015	000	FACILITY WORK MANAGEMENT - SCG
2200-2135	000	OTHER SCG RENT
2200-2184	000	GCT SDGE/CC TRANSPORTATION SUBSIDY - NSS
2200-2260	000	SCG - CORP REAL ESTATE

SCG/REAL ESTATE & FACILITIES/Exh No:SCG-19-WP-R/Witness: B. Guy

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: REAL ESTATE & FACILITIES
Witness: Brenton K. Guy

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-2276	000	NW1CHATSWORTH-TELECOM SITE
2200-2278	000	SE1ANAHEIM-TELECOM SITE
2200-2279	000	FACILITIES NORTH PROJECTS - SCG
2200-2281	000	SE2 REDLANDS- TELECOM SITES
2200-2310	000	FACILITIES ENERGY MANAGEMENT - SCG
2200-2371	000	PLANNING AND SUPPORT
2200-2383	000	UTILITY SECURITY SERVICES

**BEFORE THE PUBLIC UTILITIES
COMMISSION OF THE STATE OF CALIFORNIA**

**REVISED DECLARATION OF BRENTON K. GUY
REGARDING CONFIDENTIALITY OF CERTAIN DATA/DOCUMENTS
PURSUANT TO D.21-09-020**

I, Brenton K. Guy, do declare as follows:

1. I am the Director of Support Services for Southern California Gas Company (SoCalGas). I have reviewed the confidential information included within Supplemental Workpapers (1) SCG-19-ESRE-BKG-2200-0618.000 GCT Rents-R; (2) SCG-19-ESRE-BKG-653 CCM Building; (3) SCG-19-ESRE-BKG-734C EV Charging; and (4) SCG-19-ESRE-BKG-734A Hydrogen Refueling Stations submitted concurrently herewith. I have been delegated authority to sign this declaration by Sandra K. Hrna, Vice President of Supply Chain and Operations Support for SoCalGas. I am personally familiar with the facts in this Declaration and, if called upon to testify, I could and would testify to the following based upon my personal knowledge and/or information and belief.

2. I hereby provide this Declaration in accordance with Decision (D.) 21-09-020 and General Order (“GO”) 66-D Revision 2 to demonstrate that the confidential information (Protected Information) provided within Supplemental Workpapers (1) SCG-19-ESRE-BKG-2200-0618.000 GCT Rents-R; (2) SCG-19-ESRE-BKG-653 CCM Building; (3) SCG-19-ESRE-BKG-734C EV Charging; and (4) SCG-19-ESRE-BKG-734A Hydrogen Refueling Stations is within the scope of data protected as confidential under applicable law.

3. In accordance with the narrative justification described in Attachment A, the Protected Information should be protected from public disclosure.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct to the best of my knowledge.

Executed this 27th day of July, 2022, at Los Angeles, California.

/s/ Brenton Guy
Brenton K. Guy
Director of Support Services
Southern California Gas Company

ATTACHMENT A

SoCalGas Request for Confidentiality on the following information in its Supplemental Workpapers

Location of Protected Information	Legal Citations	Narrative Justification
<p>The information shaded in yellow for the following Supplemental Workpapers is confidential:</p> <p>(1) SCG-19-ESRE-BKG-2200-0618.000 GCT Rents-R</p>	<p>CPRA Exemption, Gov't Code § 6254(k).</p> <ul style="list-style-type: none"> • Cal. Evid. Code § 1060 • Cal. Civil Code § 3426 <i>et seq.</i> <p>CPRA Exemption, Gov't Code § 6254.7(d) (trade secrets).</p>	<p><u>Market-sensitive lease cost and term information.</u> if disclosed could provide market participants and SoCalGas's competitors with insight into SoCalGas's real estate and facilities activities, plans, and strategies, which would place SoCalGas at an unfair business disadvantage. This could ultimately result in increased costs to core ratepayers. If disclosed, SoCalGas's competitors and market participants could also derive economic value from this information.</p>
<p>(2) SCG-19-ESRE-BKG-653 CCM Building;</p> <p>(3) SCG-19-ESRE-BKG-734C EV Charging;</p> <p>(4) SCG-19-ESRE-BKG-734A Hydrogen Refueling Stations</p>	<p>CPRA Exemption, Gov't Code § 6254.7(d) (Trade Secrets).¹</p> <p>CPRA Exemption, Gov't Code § 6254.15 (disclosure not required for "corporate financial records, corporate proprietary information...").</p> <p>CPRA Exemption, Gov't Code § 6254(k) ("Records, the disclosure of which is exempted or prohibited pursuant to federal or state law").</p>	<p><u>Detailed Project Descriptions:</u> This information could include discussion of building expansions and upgrades and other data that might disclose market-sensitive information, providing a competitive advantage to other businesses. If this information was released it could pose negative financial impacts which could be detrimental to the customer, or pose a security threat by revealing utilities' strategies and plans to recover from a disaster.</p>

¹ "Trade secrets . . . may include, but are not limited to, any formula, plan, pattern, process, tool, mechanism, compound, procedure, production data, or compilation of information which is not patented, which is known only to certain individuals within a commercial concern who are using it to fabricate, produce, or compound an article of trade or a service having commercial value and which gives its user an opportunity to obtain a business advantage over competitors who do not know or use it."

	<ul style="list-style-type: none"> • Cal. Evid. Code § 1060 • Cal. Civil Code §§ 3426 <i>et seq.</i> (relating to trade secrets)² • 5 U.S.C. § 552(b)(4) (Exemption 4 of FOIA protecting “trade secrets and commercial or financial information obtained from a person and privileged or confidential”) 	
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² Civil Code Section 3426.1 defines “trade secret” as “information, including a formula, pattern, compilation, program, device, method, technique, or process, that:
(1) Derives independent economic value, actual or potential, from not being generally known to the public or to other persons who can obtain economic value from its disclosure or use;
and
(2) Is the subject of efforts that are reasonable under the circumstances to maintain its secrecy.”