BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Application of SAN DIEGO GAS & ELECTRICCOMPANY for authority to update its gasand electric revenue requirement and base rateseffective on January 1, 2008.(U 902-M)
Application of SOUTHERN CALIFORNIA GASCOMPANY for authority to update its gasrevenue requirement and base rates effectiveon January 1, 2008.(U 904-G)
Order Instituting Investigation on the)
Commission's Own Motion into the Rates,)
Operations, Practices, Services and Facilities of)
San Diego Gas & Electric Company and)
Southern California Gas Company.

Application No. 06-12-009 (Filed December 8, 2006)

Application No. 06-12-010 (Filed December 8, 2006)

Investigation No. 07-02-013 (Filed February 15, 2007)

SETTLEMENT AGREEMENT REGARDING SOUTHERN CALIFORNIA GAS COMPANY TEST YEAR 2008 REVENUE REQUIREMENT

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December 21, 2007

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

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SETTLEMENT AGREEMENT REGARDING SOUTHERN CALIFORNIA GAS COMPANY TEST YEAR 2008 REVENUE REQUIREMENT

Pursuant to Rule 12 of the Rules of Practice and Procedure of the California Public Utilities Commission ("Commission") the Commission's Division of Ratepayer Advocates ("DRA"), and Southern California Gas Company ("SCG" or "SoCalGas") and The Utility Reform Network ("TURN") [collectively referred to hereafter as "Joint Parties"] respectfully submit to the Commission this Settlement Agreement. In this Settlement Agreement, the Joint Parties provide to the Commission a recommended resolution of the revenue requirement for SCG for Test Year 2008.

Certain post-test-year issues designated for this proceeding are not resolved by this Settlement Agreement and will be litigated unless resolved by subsequent agreement. These unresolved matters include issues pertaining to performance based ratemaking and performance indicators, policy issues related to branch office closures and policy issues related to the use of certain Authorized Payment Locations. However, the Joint Parties agree that they would propose no changes to the revenue requirement agreed to in the Settlement Agreement if they reach subsequent agreement on any of these unresolved matters. Accompanying this Settlement Agreement is the Motion of the Joint Parties requesting that the Commission adopt the terms of this Settlement Agreement. Attached to this Settlement and incorporated as integral parts of the Settlement are the following attachments:

Attachment A: Summary of Earnings Table (reflecting Settlement results)

Attachment B: Joint Settlement Comparison Exhibit

I. INTRODUCTION AND BACKGROUND

Pursuant to D.04-12-015, San Diego Gas & Electric ("SDG&E") and SCG filed Applications (A.) 06-12-009 and A.06-12-010, respectively, on December 8, 2006. The assigned Administrative Law Judge ("ALJ") consolidated the applications in light of the similarities of the filings, including many of the same witnesses, use of the same ratemaking calculations or "models," and the fact that the two companies are operated in large part by the same management. A Prehearing Conference (PHC) was held on February 9, 2007. On February 15, 2007 the Commission issued a companion order instituting investigation (I.) 07-02-013. On February 27, 2007 Assigned Commissioner Bohn and ALJ Long issued the Scoping Memo. On April 16, 2007 Applicants moved for interim relief in anticipation of a final decision in these proceedings occurring after the start of the ratemaking test year. The original schedule was modified on May 22, 2007. Pursuant to that schedule SoCalGas and SCG prepared supplemental testimony and served it on June 4, 2007. Intervenor testimony was served on July 6, 2007 and rebuttal testimony on July 20, 2007. Notice of the application was by publication and posting in public places. Notice of the hearings was provided in similar fashion. Public Participation Hearings (PPHs) were held in numerous locations throughout Southern California during May, 2007. Consistent with DRA's statutory mandate to represent and advocate on behalf of the interests of public utility customers within the jurisdication of the Commission, DRA staff members propounded, and Applicants responded to, voluminous and substantial data requests. DRA's discovery occurred over a period exceeding ten months. DRA issued comprehensive reports dated July 6, 2007, which were sponsored by approximately two dozen witnesses. In

addition TURN and a number of other intervenors served testimony in the consolidated proceeding.¹ Hearings on direct and rebuttal testimony were held beginning mid-August, 2007. Evidentiary hearings concluded on September 13, 2007.

As required by Rule 12.1, prior notice with an opportunity to participate in the settlement conference was provided to all parties. A settlement conference was noticed by Applicants and held on July 24, 2007, with a second settlement conference on August 23, 2007. Continuing negotiations were held over the next several months, although they were necessarily "on hold" for some time due to resource constraints during evidentiary hearings and briefing. In late November 2007, agreement was reached in principle. Applicants noticed another settlement conference on November 28, 2007. That settlement conference was held telephonically on December 6, 2007. On December 20, 2007 the Joint Parties executed this Settlement Agreement.

II. REASONABLENESS OF THE SETTLEMENT

The Joint Parties believe this Settlement Agreement complies with the Commission's requirements that settlements be reasonable in light of the whole record, consistent with the law, and in the public interest. The Joint Parties have recognized that there is risk involved in litigation, and that no party was likely to be 100% successful in supporting its filed case. The Joint Parties have vigorously argued their positions in this matter, and have reached compromise positions that they believe are appropriate in light of the litigation risks. In the process of reaching these compromises, the Joint Parties in certain instances have considered some smaller issues in the aggregate rather than item by item. The Joint Parties believe that this approach was used appropriately given the multiplicity of issues addressed. The level of revenues agreed to in this Settlement Agreement reflects the Joint Parties' best judgments concerning relative positions and risks, and their agreement herein is explicitly based on the bottom line result achieved.

¹ Intervenors included Aglet, CCUE, CFBF, CNGVC, FEA, Greenlining, WMA, PCOC, PG&E, SCE, UCAN, UWUA Local 483 and SCGC.

A. FORECAST METHODOLOGY

SCG, DRA and TURN based their respective test year expense forecasts largely on analyses of historical data. In many instances the differences in their forecasts are the result of employing different forecast methodologies, such as: 1) trends, 2) averages, 3) zero-based estimating, 4) adjustments to recorded expenses, and 5) varying historical time periods. The Joint Parties agree that the proper application of forecast methodologies requires the use of judgment and that, as in any forecasting exercise there is a range of reasonable outcomes. The Joint Parties also agree that different methodologies can produce results within this range and that no single methodology will produce the sole reasonable result in every instance.

The level of test year expenses recommended by the Joint Parties is based upon their individual judgments regarding the strengths and weaknesses of competing forecasting methodologies, and the resulting compromises each party believes are reasonable. Except as specifically identified in this Settlement Agreement, the substantial differences among the Joint Parties' initial positions in each major expense area were resolved through such judgments and compromises.

III.

SETTLEMENT AND STIPULATIONS

Appendix A to this Settlement Agreement contains a Summary of Earnings table. This table sets forth the positions expressed in SCG's application and testimony, as revised during the proceeding, and in DRA's reports, by FERC functional account area.² The final column on each table, labeled "Settlement", presents the levels of expense (by functional area), revenue and rate base agreed upon by the Joint Parties, subject to adjustments described in this Settlement Agreement.

Appendix B to this Settlement Agreement contains a Joint Settlement Comparison Exhibit ("JSCE") which reflects detailed comparisons of SCG and DRA positions in a number of accounts. While settling parties agree that the total revenue requirement is reasonable, and the resolution of certain accounts reflects compromises between the positions of SCG, DRA and

² All operations and maintenance expenses set forth in this Settlement Agreement are expressed in 2005 dollars unless otherwise specified. Capital-related costs reflect SCG's currently authorized rate of return.

TURN (such outcomes are included in the discussion of outcomes between SCG and DRA), the parties also considered TURN's positions in accounts where there was no dispute between SCG and DRA (so these accounts are not reflected in Chapter 3 of the JSCE). As such, the Settlement Agreement should be seen as a compromise between the end-of-hearings positions of all the Joint Parties.

In addition to the agreements expressed in the "Settlement" column on the Summary of Earnings table, the Joint Parties agree as follows:

A. BASE MARGIN

The Joint Parties agree on a 2008 SCG base margin of \$1,610,510,000.

B. MISCELLANEOUS REVENUES

The Joint Parties agree to a miscellaneous revenues forecast of \$74.490 million (in 2008 \$), which recognizes represents a compromise between the end-of-hearings positions of the Joint Parties.

C. REVENUE REQUIREMENT

The SCG authorized revenue requirement for 2008 will be \$1,685,000,000. As shown in the Joint Litigation Comparison Exhibit ("JLCE"; Exh. SCG-277), SCG's final litigation position on revenue requirement was \$1,784,778,000. For SCG, the DRA final litigation position on revenue requirement for 2008 was \$1,618,297,000,a difference of \$166,481. TURN's testimony did not include a full results of operations revenue requirement calculation, but TURN proposed various revenue reductions incremental to those proposed by DRA.

D. OPERATIONS AND MAINTENANCE ("O&M") EXPENSE

<u>Authorized O&M Expense</u>. The Joint Parties agree that the amount of O&M expenses that SCG should recover in rates in the 2008 Test Year is \$900.400 million before escalation to 2008 dollars, and \$946.367 million after escalation to 2008 dollars. Details are set forth below regarding Clearing Accounts, Underground Storage, Procurement, Gas Transmission, Gas Distribution, Customer Services, Uncollectibles, Administrative & General, Franchise Fees, Corporate Center and Shared Services.

E. CLEARING ACCOUNTS

The Joint Parties agree that the Clearing Account level of expense shall be \$66.161 million, which represents a compromise between the end-of-hearings positions of the Joint Parties.

F. UNDERGROUND STORAGE

For SCG's underground gas storage expense the Settlement Agreement adopts the company's end-of-hearings position of \$28.379 million.

G. PROCUREMENT

SCG request for gas procurement expense for its core customers was uncontested. However, in D.07-12-019, the CPUC approved consolidation of the SoCalGas and SDG&E core procurement functions resulting in a required increase in the SoCalGas 807.5 Account funding of \$0.356 million to add three new employees to handle the additional workload (see Supplemental Testimony of James P. Harrigan, Exhibit SCG-278, p.2). This amount does not include labor overheads or escalation. There is a corresponding removal of charges from SDG&E accounts that results in an overall combined reduction of approximately \$1.98 million consistent with the figure presented in A.06-08-026. TURN combined the requested SoCalGas and SDG&E procurement department funding, subtracted \$2.00 million, and assigned the resulting amount between the utilities, resulting in continuation of funding at SDG&E and a reduction in funding for SoCalGas. As a provision of the settlement, the Joint Parties agree to reflect the procurement consolidation savings consistent with the manner documented in the SoCalGas testimony of A.06-08-026. This approach is generally consistent with the method and estimates proposed by DRA.

H. GAS TRANSMISSION

The Joint Parties agree that the Gas Transmission expense level shall be \$32.589 million, which represents a compromise between the end-of-hearings positions of the Joint Parties.

I. GAS DISTRIBUTION

The Joint Parties agree that the Gas Distribution expense level shall be \$126.167 million, which represents a compromise between the end-of-hearings positions of the Joint Parties.

The settlement amount was arrived at by accepting a reduction of \$2.7 million related to assessment of pipelines as part of the pipeline integrity program; a \$1.1 million reduction associated with locate and mark activities; and accepting DRA's position related to distribution engineering support, training and off-production time, operation support materials, environment specialists, paving and contractor rates, maintenance of services, pipe fittings and medium/large meter set assemblies.

Further, within this level of expense, SoCalGas requested \$15.199 million for labor and non-labor costs associated with providing engineering and supervision to support operation of distribution assets in FERC 870.0. DRA and TURN proposed a downward adjustment of \$10 million to remove Distribution Integrity Management Program (DIMP) expenses and to adopt a memorandum account for these expenses. The Settlement value of \$15.000 million for this FERC account represents a compromise that accommodates most of the funding requested by SoCalGas. The Joint Parties also agree that within the funding level of FERC 870.0 is \$10.000 million related to the Distribution Integrity Management Program (DIMP) expenses. There shall be a one way balancing account mechanism for DIMP costs for the term of the GRC Cycle, and any over- or under-collections may be carried forward within the GRC cycle. Any net unspent DIMP funds at the end of this GRC cycle would be returned to customers in the next GRC.

J. UNCOLLECTIBLES

The uncollectibles portion of O&M expense shall be \$3.833 million, which has been calculated using a rate of 0.238%, which is a compromise between the end-of-hearing rates proposed by the Joint Parties. It should be noted that, because franchise fees and uncollectibles are calculated based on total revenues, they are stated in 2008 dollars throughout the Settlement Agreement.

K. CUSTOMER SERVICES

The Joint Parties agree to customer service expenses of \$240.812 million, which represents a compromise between the end-of-hearings positions of the Joint Parties. This amount includes \$10.0 million for RD&D funding in FERC 930.

The Settlement revenue requirement for Customer Services was arrived at by accepting reductions of \$1.7 million related to labor and non-labor costs associated with establishing and closing gas service, investigating and stopping leaks at customer premises, services for customer owned gas appliances, high bill investigations, altering service extensions and meter connections, other miscellaneous service orders, and also removing, replacing and maintaining meters; \$1.0 million for gas quality monitoring and Customer Contact expenses and \$3.0 million related to customer information expenses. The Joint Parties also agree that within the overall level of revenue requirement, SCG will strive to perform 180,000 planned meter change-outs and an additional 35,000 regulators annually.

L. ADMINISTRATIVE & GENERAL (A&G)

The Joint Parties agree to A&G expenses \$243.170 million, which represents a compromise between the end-of-hearings positions of the Joint Parties. This amount includes the impact of using the most recent DRA estimate of pension (\$0) and PBOPs (\$31.400 million) expenses (identified in Exhibit DRA-27) in FERC 926.

In response to SCG's request in A.06-12-010, interested parties sought large A&G reductions, and the Settlement reflects \$39.6 million less than SCG's final litigation position. The Settlement therefore reflects the litigation risks but also protects against some of SCG's major concerns, such as pension/PBOPs contribution requirements and medical cost increases. Incentive Compensation: the settlement funds \$0 associated with the Long-Term Incentive Plan in FERC 920.1 and 50% of Incentive Compensation and Special Recognition awards requested in FERC 920.2. However, the settlement does not resolve any policy issues related to the funding of these items. This represents a reduction of \$18.4 million from SCG's proposal. D&O Liability Insurance: The Joint Parties agree to accept the DRA and TURN position that only 50% of D&O liability insurance expenses be funded in rates. The Joint Parties agree that this settled outcome is not precedential for future cases.

<u>Pension Expense</u>: Two-way balancing accounts shall continue to be used to recover both Pension and PBOP costs. These shall be interest bearing accounts and the disposition of any balance in the accounts at the end of this GRC cycle shall be determined in the next GRC.

The Joint Parties agree to use the DRA estimate of \$0 for pension expense. For the period 2009 through the end of the GRC term, annual Pension contributions will be no greater than the ERISA minimum required funding amount. If the ERISA minimum exceeds the DRA estimate of Pension expense (identified in Exhibit DRA-27) in any year, then the company will file an advice letter containing the supporting calculation of the minimum ERISA contribution made. There will be no cost sharing mechanism between customers and shareholders related to the above pension funding mechanisms during this GRC cycle.

Post-Retirement Benefits Other Than Pensions ("PBOPS") Expense:

The Joint Parties agree to use the most recent DRA estimate of PBOP expense for the rate case period. Any required increase or decrease in actual PBOP expense for any year will be adjusted through the two-way balancing account. There will be no cost sharing mechanism between customers and shareholders related to the PBOP funding mechanisms during this GRC cycle. <u>Supplemental Pensions</u>: In Account 926, the Joint Parties agree to zero funding for supplemental pensions as proposed by DRA, a \$2.0 million reduction in the SCG request. <u>Benefits Expense (including Medical, Dental and Vision)</u>: The Joint Parties agree to reduce the SCG request for medical, dental and vision benefits by \$9.9 million to reflect the differing forecasting methodologies of the parties. The resulting expense of \$45.9 million is a reasonable compromise of the litigation positions of the parties.

M. CORPORATE AND SHARED SERVICES

<u>Corporate Center charges</u>: In Corporate Center charges, the Joint Parties agree to a \$2.6 million reduction to the SCG's forecast; which addresses both the DRA and TURN issues associated with Corporate Center allocations without adopting any specific positions on those disputed issues individually.

<u>Utility Shared Services</u>: In Utility Shared Services the Joint Parties agree to a \$1.3 million reduction from the SCG forecast. The Shared Services level of expense shall be \$185.948 million, which represents a compromise between the end-of-hearings positions of the

Joint Parties. [This agreement is contingent upon the Joint Parties agreeing to a Shared Services figure of \$47.014 million for SDG&E.]

N. FRANCHISE FEES

<u>Franchise Fees:</u> The Franchise Fee level of expense shall be \$23.940 million. The franchise fees portion of O&M expense has been calculated using a franchise fee rate of 1.462%, which is the SoCalGas proposed rate adjusted to reflect the impact of D.07-10-024 plus the flow-through impact of other items in this Agreement. Because franchise fees are calculated based on total revenues, they are stated in 2008 dollars throughout the Settlement Agreement.

O. COST ESCALATION

<u>Cost Escalation</u>. Labor Escalation level of expense shall be \$34.375 million. Nonlabor Escalation level of expense shall be \$11.634 million. Each of these represents a compromise between the end of hearings positions of the Joint Parties.

The labor, non-labor and other expense allocations for purposes of escalating from 2005 dollars to 2008 dollars are set forth in Appendix 1 hereto.

P. DEPRECIATION

The depreciation level of expense shall be \$294.450 million, which represents a compromise between the end-of-hearings positions of the Joint Parties. SoCalGas requested changes to net salvage rates for 23 of the 45 plant accounts subject to its 2008 GRC. SCG's proposals were primarily due to updating the net salvage rate calculations using the most recent 15 years of recorded data. DRA opposed changes to 8 of the 45 plant accounts. DRA does not uniformly rely upon a 15 year band of company specific data for each account, and took into account information relating to PG&E and SCE, and the gas and electric industry "Average Service Mean" (ASM) statistics and other factors to formulate proposed net salvage rates. TURN also proposed changes to various net salvage rates and proposed to amortize certain funds collected for future asset retirement obligations resulting in reductions to depreciation expense. The Joint Parties agree to a set of net salvage rates that result in a total depreciation expense that is a reasonable compromise of the parties' litigation positions. The agreed upon depreciation expense.

For the specific accounts in dispute between SoCalGas and DRA, this agreement uses the following negative net salvage rates:

Plant Account	Settlement
Number	Agreement
Account 351.0	- 30 %
Account 352.0	- 60 %
Account 353.0	- 55 %
Account 366.0	- 20 %
Account 376.0	- 60 %
Account 380.0	- 85 %
Account 387.0	+ 5 %
Account 390.0	- 20 %
Account 397.4	- 5 %

Net Salvage Rate Component of Depreciation Rate

The Agreement requires that SCG will record a regulatory liability for ratemaking purposes for prefunded asset removal costs. SCG shall also provide in its next GRC application the following:

- 1. The then-current balance of pre-funded removal costs;
- 2. A year-by-year projection of: (1) when the then-existing balance of prefunded removal costs will be consumed, and (2) the implicit inflation rate for future asset removal costs;
- 3. A five-year projection of the year-end balance of pre-funded removal costs showing for each year the gross additions to the balance, gross expenditures for removal costs, and the net change in the balance of pre-funded removal costs.
- 4. A study for presentation in the next GRC that will separate the accrual for cost of removal from accruals for depreciation expense.

The Joint Parties agree that all TURN and DRA Depreciation issues for SoCalGas are subsumed and resolved within this Settlement Agreement.

Q. TAXES ON INCOME

The Taxes on Income level of expense shall be \$133.049 million, which reflects a compromise between the end-of-hearings positions of the Joint Parties. The Joint Parties agree that TURN's ESOP issues for SoCalGas are subsumed and resolved within this Agreement.

R. TAXES OTHER THAN ON INCOME

The Taxes (Other than Income) level of expense shall be \$68.021 million, which reflects a compromise between the end-of-hearings positions of SCG, DRA and TURN, and includes using the payroll tax rate of 7.57% and the property tax rate of 1.1890737% as proposed by TURN.

S. TOTAL OPERATING EXPENSES

The Joint Parties agree to Total Operating Expenses of \$1,441,886,000.

T. RETURN

The Joint Parties agree to Return of \$243,114,000, assuming the currently-authorized rate of return on rate base of 8.68%.

U. RATE BASE

<u>Rate Base:</u> The Joint Parties agree to rate base level of expense for SCG of \$2,800.852 million, which reflects a compromise between the end-of-hearings positions of SCG, DRA and TURN.

The associated Return level of expense shall equal the Rate Base expense multiplied by the Return on Rate Base of 8.68%.

<u>Working Capital</u>: DRA recommended reductions of approximately \$92 million from SCG's proposed level of working capital. TURN also recommended reduction by approximately \$101 million of SCG's proposed working capital (and, therefore, rate base) on a variety of grounds. Joint Parties have taken into consideration the positions of TURN as well as of SCG and DRA, and agree to accept the DRA position for the 2008 SCG level of working cash. No specific sub-components of working cash are resolved by the Joint Parties and the Joint Parties agree that this

result does not resolve any policy issues raised by DRA or TURN related to working cash. All TURN and DRA customer deposit and other working cash issues for SoCalGas are subsumed and resolved within this Settlement Agreement.

<u>Capital Additions</u>: The Joint Parties agree to an approximate \$53 million reduction in capital additions compared to SCG's position in the proceeding.

V. RATE OF RETURN

The Settlement assumes SCG's authorized rate of return on rate base as last authorized by the Commission.

W. PBOPS REFUND

The Joint Parties agree that the current balance in the existing PBOPs balancing account of \$48.276 million will be refunded in 2008 and 2009 as an offset to the adopted GRC base margin in each of those years.

X. MISCELLANEOUS

The following other issues are resolved by the Joint Parties:

- The O&M Reassignments level of expense shall be (\$50.641) million.
- Balancing Account Treatment for Compressor Station Electricity: the Joint Parties agree to the SoCalGas request to establish a two-way balancing account for these expenses, but agree that the disposition of any balance in the account and the cost allocation of the account will be determined in the next BCAP proceeding.
- Cost Allocation Method for ICCMA Balance: the Joint Parties agree to the SoCalGas request to allocate the balance in this account according to Equal Percent of Marginal Cost (EPMC) allocation methodology.
- SoCalGas agrees to add the "change log" feature for its Results of Operations model, and to have that feature in place prior to the next GRC proceeding.

IV.

ADDITIONAL TERMS AND CONDITIONS

A. PERFORMANCE

The Joint Parties agree to perform diligently, and in good faith, all actions required or implied hereunder, including, but not necessarily limited to, the execution of any other documents required to effectuate the terms of this Settlement Agreement, and the preparation of exhibits for, and presentation of witnesses at, any required hearings to obtain the approval and adoption of this Settlement Agreement by the Commission. No Settling Party will contest in this proceeding, or in any other forum, or in any manner before this Commission, the recommendations contained in this Settlement Agreement. It is understood by the Joint Parties that time is of the essence in obtaining the Commission's approval of this Settlement Agreement and that all will extend their best efforts to ensure its adoption.

B. THE PUBLIC INTEREST

The Joint Parties agree jointly by executing and submitting this Settlement Agreement that the relief requested herein is just, fair and reasonable, and in the public interest.

C. NON-PRECEDENTIAL EFFECT

This Settlement Agreement is not intended by the Joint Parties to be binding precedent for any future proceeding. The Joint Parties have assented to the terms of this Settlement Agreement only for the purpose of arriving at the settlement embodied in this Settlement Agreement. Each Settling Party expressly reserves its right to advocate, in current and future proceedings, positions, principles, assumptions, arguments and methodologies which may be different than those under-lying this Settlement Agreement, and the Joint Parties expressly declare that, as provided in Rule 12.5 of the Commission's Rules of Practice and Procedure, this Settlement Agreement should not be considered as a precedent for or against them.

The Settlement explicitly does <u>not</u> establish any precedent on the litigated revenue requirement issues in the case, even though the Settlement adopts revenue requirement reductions identified with specific FERC accounts and disputed items.

D. INDIVISIBILITY

This Settlement Agreement embodies compromises of the Joint Parties' positions. No individual term of this Settlement Agreement is assented to by any Settling Party, except in consideration of the other Joint Parties' assents to all other terms. Thus, the Settlement Agreement is indivisible and each part is interdependent on each and all other parts. Any party may withdraw from this Settlement Agreement if the Commission modifies, deletes from, or adds to the disposition of the matters stipulated herein. The Joint Parties agree, however, to negotiate in good faith with regard to any Commission-ordered changes in order to restore the balance of benefits and burdens, and to exercise the right to withdraw only if such negotiations are unsuccessful.

The Joint Parties acknowledge that the positions expressed in the Settlement Agreement were reached after consideration of all positions advanced in the prepared testimony of SCG, DRA and TURN, as well as proposals offered during the settlement negotiations. This document sets forth the entire agreement of Joint Parties on all of those issues, except as specifically described within the Settlement Agreement. The terms and conditions of this Settlement Agreement may only be modified in writing subscribed by all Joint Parties.

E. ATTACHMENTS

Attachments A through B to this Settlement Agreement are part of the agreement of the Joint Parties and are incorporated by reference.

Dated this 21st day of December, 2007.

DIVISION OF RATEPAYER ADVOCATES By: In Dana Appling

Director, Division of Ratepayer Advocates

Dated this 21st day of December, 2007.

SOUTHERN CALIFORNIA GAS COMPANY By: havnen 1 **/**

Lee Schavrien Senior Vice President – Regulatory Affairs

Dated this 21st day of December, 2007.

THE UTILITY REFORM NETWORK m zd By:

Robert Finkelstein/ Marcel Hawiger Attorney for The Utility Reform Network

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Appendix 1: Escalation Rates

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Gas O&M Cost Indexes								
Gas O&M Price Index (GOMPI)	0.893	0.909	0.935	0.962	1.000	1.037	1.067	1.096
SoCalGas Labor Non-Labor Purchased Gas, Non-Fuel	0.887	0.908	0.938	0.967	1.000	1.033	1.072	1.103
Exp.	1.038	1.029	1.015	1.003	1.000	1.017	1.025	1.018
Non-Labor Storage (underground)	0.887	0.893	0.918	0.950	1.000	1.034	1.060	1.087
Non-Labor Transmission	0.870	0.877	0.904	0.944	1.000	1.044	1.064	1.089
Non-Labor Distribution	0.886	0.893	0.915	0.947	1.000	1.052	1.076	1.097
Non-Labor Customer Accounts	0.923	0.935	0.955	0.971	1.000	1.028	1.048	1.080
Non-Labor Customer Services and Info. Non-Labor A&G (excl. pensions &	0.915	0.929	0.951	0.967	1.000	1.030	1.052	1.082
benefits)	0.895	0.917	0.943	0.969	1.000	1.031	1.063	1.098
Shared Services (labor & non-labor O&M)]	0.905	0.932	0.962	1.000	1.035	1.066	1.097
Capital Cost Index (Pacific Region) Total Gas Plant] 0.702	0.716	0.740	0.852	1.000	1.057	1.096	1.123

Attachment A: Summary of Earnings Table

SOUTHERN CALIFORNIA GAS COMPANY TEST YEAR 2008 SUMMARY OF EARNINGS (Thousands of Dollars)

Line No.	Description			Update 8/31 posed Rates		A Update 9/19 posed Rates	Settlement Proposed Rates			nge From G Update	Comparison Exhibit Reference
1	Base Margin		\$	1,710,897	\$	1,536,521	\$	1,610,510	\$	(100,387)	
2	Miscellaneous Revenues		Ŷ	73,881	Ŷ	81,776	Ŷ	74,490	Ŷ	609	3A
3	Revenue Requirement			1,784,778		1,618,297		1,685,000		(99,778)	
·				.,. . ., .		.,•.•,=•.		.,,		(00,110)	
	Operating and Maintenance	Expenses									
4	Clearing Accounts			66,495		64,344		66,161		(334)	3B1
5	Underground Storage			28,379		27,184		28,379		-	3B2
6	Transmission			35,587		31,079		32,589		(2,998)	3B3
7	Distribution			139,521		110,253		126,167		(13,354)	3B4
8	Customer Services			246,024		231,755		240,812		(5,212)	3B5
9	Uncollectibles			4,459		3,396		3,833		(626)	3B6
10	Administrative & General			282,833		215,659		243,170		(39,663)	3B7
11	Franchise Fees			25,495		22,946		23,940		(1,555)	3B8
12	Subtotal (2005\$)		\$	828,792	\$	706,615	\$	765,050	\$	(63,742)	
13	O&M Reassignments			(57,457)		(47,394)		(50,641)		6,816	3B9
14	Subtotal (2005\$)		\$	771,336	\$	659,221	\$	714,410	\$	(56,926)	
15	Labor Escalation Amount			36,617		33,210		34,375		(2,242)	3B10
16	Non-Labor Escalation Amou	unt		12,344		9,090		11,634		(710)	3B10
17	Subtotal (2008\$)		\$	820,297	\$	701,521	\$	760,419	\$	(59,878)	
										(,	
18	Shared Service, Net			187,240		177,584		185,948		(1,292)	3C
19	Total O&M Expenses			1,007,537		879,105		946,367		(61,170)	
20	Depreciation			317,075		292,903		294,450		(22,626)	3D
21	Taxes on Income			138,406		135,121		133,049		(5,357)	3E
22	Taxes Other Than on Incon	ne		71,161		71,029		68,021		(3,140)	3E
23	Total Operating Expenses			1,534,179		1,378,158		1,441,886		(92,293)	
	· · ···· · · · · · · · · · · · · · · ·			.,,		.,,		.,,		(,)	
24	Return			250,599		240,139		243,114		(7,485)	
25	Rate Base			2,887,087		2,766,573		2,800,852		(86,235)	3F
26	Rate of Return			8.68%		8.68%		8.68%		0.00%	
27	Derivation of Base Margin										
28	O&M Expenses	(Line 19)		1,007,537		879,105		946,367		(61,170)	
29	Depreciation	(Line 20)		317,075		292,903		294,450		(22,626)	
30	Taxes	(Line 21+22)		209,567		206,150		201,069		(8,498)	
31	Return	(Line 24)		250,599		240,139		243,114		(7,485)	
32	Revenue Requirement	()		1,784,778		1,618,297		1,685,000		(99,778)	
33	Less: Miscellaneous Reven	ues(Line 2)		73,881		81,776		74,490		609	
34	Base Margin	(Line 1)	\$	1,710,897	\$	1,536,521	\$	1,610,510	\$	(100,387)	
	v	· · · /							<u> </u>	<u>, , , ,</u>	

Attachment B: Joint Settlement Comparison Exhibit

BEING PROVIDED UNDER SEPARATE COVER DUE TO THE SIZE OF THE DOCUMENT.

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the foregoing **SETTLEMENT AGREEMENT REGARDING SOUTHERN CALIFORNIA GAS COMPANY TEST YEAR 2008 REVENUE REQUIREMENT** on each party named in the official service list for proceeding A.06-12-009, A.06-12-010, and I.07-02-013 by electronic service, and by U.S. Mail to those parties who have not provided an electronic address.

Copies were also sent via Federal Express to Commissioner John Bohn and the Assigned Administrative Law Judge Douglas M. Long and Carol A. Brown.

Executed this 21st day of December 2007, at San Diego, California.

<u>/s/ LISA FUCCI-ORTIZ</u> Lisa Fucci-Ortiz



CALIFORNIA PUBLIC UTILITIES COMMISSION Service Lists

PROCEEDING: A0612009 - SDG&E - TO UPDATE IT FILER: SAN DIEGO GAS & ELECTRIC COMPANY LIST NAME: LIST LAST CHANGED: DECEMBER 19, 2007

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