# TABLE SCG-13A

#### Southern California Gas Company

## **CORE COST ALLOCATION & REVENUE REQUIREMENTS**

|          |  |                              | CORE                      | C&I                    | Non-Res                                 | Gas                    | Core                         | 1        |
|----------|--|------------------------------|---------------------------|------------------------|---|------------------------|------------------------------|----------|
|          | Description  | Residential                  | G-10                      | G-20                   | A/C                                     | Engine                 | Totals                       |          |
|          | A  | В                            | С                         | D                      | E                                       | F                      | G                            |          |
|          | LONG BUN MARCINAL COST ELEMENTS                            | ~~~~~                        | <<<<< (M\$ Unless         | s Noted Otherwis       | e) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>                    | (M\$)                        |          |
|          | LONG RUN MARGINAL COST ELEMENTS                            |                              |                           |                        |   |                        |                              |          |
|          | CUSTOMER RELATED   |                              |                           |                        |   |                        |                              |          |
| 1        | Number of Customers  | 4,695,661                    | 200,385                   | 95                     | 18                                      | 698                    | 4,896,857                    | 1        |
| 2        | Per unit LRMC Cost (M\$/Cust/Yr)                           | \$0.06                       | \$0.23                    | \$1.09                 | \$1.96                                  | \$2.41                 |                              | 2        |
| 3        | Marginal Cust Cost Revenues                                | \$300,393.918                | \$46,003.585              | \$103.329              | \$35.218                                | \$1,683.596            | \$348,219.646                | 3        |
|          |  |                              |                           |                        |   |                        |                              |          |
|          | COMMON DISTRIBUTION - MEDIUM PRESSURE                      | 0.407                        | 4775                      | 15                     | 0                                       | -                      | 2.077                        |          |
| 4        | Medium Pressure Peak Day Demand (mmcfd)                    | 2,486                        | 475                       | 15                     | 0                                       | 1                      | 2,977                        | 4        |
| 5<br>6   | Per Unit LRMC Cost (\$/mcfd)<br>Marginal MPD Cost Revenues | \$82.77<br>\$205,780.446     | \$82.77<br>\$39,293.585   | \$82.77<br>\$1,209.723 | \$82.77<br>\$24.440                     | \$82.77<br>\$60.820    | \$246,369.013                | 5<br>6   |
| 0        | Warginar Wi D Cost Revenues                                | \$205,780.440                | \$39,293.365              | \$1,209.725            | \$24.440                                | \$00.820               | \$240,509.015                | 0        |
|          | COMMON DISTRIBUTION - HIGH PRESSURE                        |                              |                           |                        |   |                        |                              |          |
| 7        | High Pressure Peak Month Demand (mmcf)                     | 41,110                       | 9,591                     | 434                    | 9                                       | 27                     | 51,171                       | 7        |
| 8        | Per Unit LRMC Cost (\$/mcf)                                | \$0.69                       | \$0.69                    | \$0.69                 | \$0.69                                  | \$0.69                 |                              | 8        |
| 9        | Marginal HPD Cost Revenues                                 | \$28,408.207                 | \$6,627.784               | \$300.192              | \$6.121                                 | \$18.813               | \$35,361.118                 | 9        |
| 10       | Total Marginal Dick Cost Povenues                          | \$234,188.652                | \$45,921.369              | \$1,509.915            | \$30.562                                | \$79.633               | \$281,730.131                | 10       |
| 10       | Total Marginal Distr Cost Revenues                         | \$234,100.032                | \$45,921.569              | \$1,509.915            | \$30.362                                | \$79.633               | \$281,730.131                | 10       |
|          | TRANSMISSION   |                              |                           |                        |   |                        |                              |          |
| 11       | Cold-Year Throughput (mdth)                                | 288,850                      | 83,645                    | 4,800                  | 120                                     | 1,604                  | 379,019                      | 11       |
| 12       | Per Unit LRMC Cost (\$/dth)                                | \$0.07                       | \$0.07                    | \$0.07                 | \$0.07                                  | \$0.07                 |                              | 12       |
| 13       | Marginal Transm Cost Revenues                              | \$18,853.080                 | \$5,459.465               | \$313.283              | \$7.832                                 | \$104.692              | \$24,738.353                 | 13       |
|          |  |                              |                           |                        |   |                        |                              |          |
|          | STORAGE  |                              |                           |                        |   |                        |                              |          |
|          | Inventory  |                              |                           |                        |   |                        |                              |          |
| 14       | Reservations (mmcf)  | 59,324                       | 10,003                    | 672                    | 0                                       | 0                      | 70,000                       | 14       |
| 15       | Per Unit LRMC Cost (\$/mcf)                                | \$0.20                       | \$0.20                    | \$0.20                 | \$0.20                                  | \$0.20                 | ¢12.005.002                  | 15       |
| 16       | Marginal Inventory Revenues                                | \$11,699.636                 | \$1,972.838               | \$132.618              | \$0.000                                 | \$0.000                | \$13,805.093                 | 16       |
|          | Injection Capacity   |                              |                           |                        |   |                        |                              |          |
| 17       | Reservations (mmcfd)                                       | 277                          | 47                        | 3                      | 0                                       | 0                      | 327                          | 17       |
| 18       | Per Unit LRMC Cost (\$/mcfd)                               | \$18.61                      | \$18.61                   | \$18.61                | \$18.61                                 | \$18.61                |                              | 18       |
| 19       | Marginal Injection Capacity Revenues                       | \$5,159.383                  | \$869.995                 | \$58.483               | \$0.000                                 | \$0.000                | \$6,087.861                  | 19       |
|          | Injection Variable   |                              |                           |                        |   |                        |                              |          |
| 20       | Injections (mdth)  | 59,993                       | 10,116                    | 680                    | 7                                       | 323                    | 71,120                       | 20       |
| 20       | Per Unit O&M Cost (\$/dth)                                 | \$0.01                       | \$0.01                    | \$0.01                 | \$0.01                                  | \$0.01                 | ,1,120                       | 21       |
| 22       | Marginal Injection Variable Revenues                       | \$698.722                    | \$117.821                 | \$7.920                | \$0.042                                 | \$1.883                | \$826.388                    | 22       |
|          |  |                              |                           |                        |   |                        |                              |          |
|          | Withdrawal Capacity  |                              |                           |                        |   |                        |                              |          |
| 23       | Reservations (mmcfd)                                       | 1,616                        | 309                       | 10                     | 0                                       | 0                      | 1,935                        | 23       |
| 24       | Per Unit LRMC Cost (\$/mcfd)                               | \$10.69                      | \$10.69                   | \$10.69                | \$10.69                                 | \$10.69                |                              | 24       |
| 25       | Marginal Withdrawal Capacity Revs                          | \$17,276.453                 | \$3,298.923               | \$101.563              | \$2.052                                 | \$5.106                | \$20,684.096                 | 25       |
|          | Withdrawal Variable  |                              |                           |                        |   |                        |                              |          |
| 26       | Withdrawals (mdth)   | 59,993                       | 10,116                    | 680                    | 7                                       | 323                    | 71,120                       | 26       |
| 27       | Per Unit O&M Cost (\$/dth)                                 | \$0.02                       | \$0.02                    | \$0.02                 | \$0.01                                  | \$0.01                 |                              | 27       |
| 28       | Marginal Withdrawal Variable Revs                          | \$973.155                    | \$164.097                 | \$11.031               | \$0.058                                 | \$2.622                | \$1,150.964                  | 28       |
| -        | T ( 10 10) D   | #05 005 0 KG                 | #c (22) (75               | 4011                   | do 151                                  | ¢0.610                 | ¢ 40 55 4 455                |          |
| 29       | Total Seasonal Storage Revenues                            | \$35,807.349                 | \$6,423.675               | \$311.615              | \$2.151                                 | \$9.612                | \$42,554.402                 | 29       |
| 30       | Marginal Load Balancing Revenues                           | \$356.279                    | \$110.203                 | \$6.555                | \$0.168                                 | \$2.244                | \$475.448                    | 30       |
| 31       | Company Use Gas, Transmission                              | \$2,707.381                  | \$837.434                 | \$49.808               | \$1.276                                 | \$17.051               | \$3,612.949                  | 31       |
|          |  |                              |                           |                        |   |                        |                              | 1        |
| 32       | UNSCALED MARGINAL COST REVENUES                            | \$592,306.660                | \$104,755.731             | \$2,294.504            | \$77.207                                | \$1,896.827            | \$701,330.928                | 32       |
| 33       | EPMC Scaling Factor  | 1.67                         | 1.67                      | 1.67                   | 1.67                                    | 1.67                   | 1.67                         | 33       |
| 33       | Er me scannig ractor                                       | 1.07                         | 1.07                      | 1.07                   | 1.07                                    | 1.67                   | 1.07                         | 33       |
| 34       | SCALED LRMC REVENUES                                       | \$991,952.536                | \$175,437.354             | \$3,842.670            | \$129.301                               | \$3,176.669            | \$1,174,538.530              | 34       |
|          | Marrie Dalated Marketin Cont                               | ¢14 202 000                  | ¢4 200 704                | ¢105.044               | #2 000                                  | ¢22,000                | #10 F00 000                  | 25       |
| 35       | + Margin-Related Marketing Costs                           | \$14,202.000                 | \$4,329.734               | \$135.266              | \$3.000                                 | \$33.000               | \$18,703.000                 | 35       |
| 36<br>37 | + SDG&E Moreno Credit<br>Subtotal                          | \$438.239<br>\$1,006,592.775 | \$77.507<br>\$179,844.594 | \$1.698<br>\$3,979.634 | \$0.057<br>\$132.358                    | \$1.403<br>\$3,211.072 | \$518.905<br>\$1,193,760.434 | 36<br>37 |
| 37       | Subioidi   | φ1,000,392.773               | φ17 <i>7</i> ,044.094     | φ3,279.034             | φ132.330                                | φ3,211.072             | φ1,173,700.434               | 37       |
| 38       | + Uncollectibles   | \$5,045.024                  | \$901.378                 | \$19.946               | \$0.663                                 | \$16.094               | \$5,983.105                  | 38       |
| •        | TOTAL BACE MARCIN  | #4 044 COT 000               | #100 F15 050              | #2.000 Too             | <i>4100.000</i>                         | ¢0.007.144             | #1 100 P10 PC                | •        |
| 39       | TOTAL BASE MARGIN  | \$1,011,637.800              | \$180,745.972             | \$3,999.580            | \$133.022                               | \$3,227.166            | \$1,199,743.539              | 39       |

## TABLE SCG-13B

#### Southern California Gas Company

## CORE COST ALLOCATION & REVENUE REQUIREMENTS

2000 Biennial Cost Allocation Proceeding - D.00-04-060

|          | F   |                     | CORE                   |                    | Non-Res                                | Gas                 | Core                                | ]        |
|----------|---|---------------------|------------------------|--------------------|--|---------------------|-------------------------------------|----------|
|          | Description   | Residential         | G-10                   | G-20               | A/C                                    | Engine              | Totals                              |          |
|          | A   | В                   | С                      | D                  | E                                      | F                   | G                                   |          |
|          |   |                     | ~~~~~~                 | < (M\$) >>>>>>>    | ·>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>                 | (M\$)                               |          |
| 39       | Total Base Margin (Table SCG-13A)   | \$1,011,637.800     | \$180,745.972          | \$3,999.580        | \$133.022                              | \$3,227.166         | \$1,199,743.539                     | 39       |
|          | OTHER OPERATING COSTS AND REVENUES  |                     |                        |                    |  |                     |                                     |          |
| 40       | Brokerage Fee Adjustment: Core  | (\$4,876.779)       | (\$1,508.462)          | (\$89.719)         | (\$2.298)                              | (\$30.714)          | (\$6,507.971)                       | 40       |
| 41       | Brokerage Fee Adjustment: Noncore   | \$0.000             | \$0.000                | \$0.000            | \$0.000                                | \$0.000             | \$0.000                             | 41       |
| 42       | CCSI: Load Balancing  | \$0.000             | \$0.000                | \$0.000            | \$0.000                                | \$0.000             | \$0.000                             | 42       |
| 43       | Company Use Gas: Other  | \$205.827           | \$63.665               | \$3.787            | \$0.097                                | \$1.296             | \$274.672                           | 43       |
| 44       | Company Use Gas: Storage  | \$2,858.220         | \$581.295              | \$37.384           | \$0.589                                | \$16.046            | \$3,493.535                         | 44       |
| 45       | Exchange Revenues & Interutility Transactions   | \$89.463            | \$25.907               | \$1.487            | \$0.037                                | \$0.497             | \$117.391                           | 45       |
| 46       | Fuel Cell Equipment Revenues  | (\$291.692)         | (\$51.589)             | (\$1.130)          | (\$0.038)                              | (\$0.934)           | (\$345.383)                         | 46       |
| 47       | Marketing: DSM Program Awards   | \$679.665           | \$210.231              | \$12.504           | \$0.320                                | \$4.281             | \$907.000                           | 47       |
| 48       | Marketing: Non-Margin Costs   | \$30,672.195        | \$14,956.317           | \$99.343           | \$0.821                                | \$67.252            | \$45,795.929                        | 48       |
| 49       | RD&D "Common Good"  | \$382.798           | \$67.702               | \$1.483            | \$0.050                                | \$1.226             | \$453.258                           | 49       |
| 50       | Unaccounted For Gas   | \$23,072.283        | \$685.425              | (\$121.485)        | \$0.593                                | \$7.928             | \$23,644.745                        | 50       |
| 51       | Well Incidents & Surface Leaks  | \$128.048           | \$21.592               | \$1.451            | \$0.000                                | \$0.000             | \$151.091                           | 51       |
| 52       | Subtotal: Other Operating Costs and Revenues  | \$52,920.029        | \$15,052.083           | (\$54.894)         | \$0.171                                | \$66.878            | \$67,984.266                        | 52       |
|          | TRANSITION COSTS  |                     |                        |                    |  |                     |                                     |          |
| 53       | Interstate Trans. Cost Surcharge Account (ITCS)   | \$8,661.776         | \$2,679.219            | \$159.352          | \$4.081                                | \$54.552            | \$11,558.979                        | 53       |
| 54       | MPO Transition Cost Adjustment  | \$0.000             | \$0.000                | \$0.000            | \$0.000                                | \$0.000             | \$0.000                             | 54       |
| 55       | Pitco/Popco Transition Costs  | (\$6,256.602)       | (\$1,935.262)          | (\$115.104)        | (\$2.948)                              | (\$39.404)          | (\$8,349.320)                       | 55       |
| 56       | Subtotal: Transition Costs  | \$2,405.174         | \$743.957              | \$44.248           | \$1.133                                | \$15.148            | \$3,209.660                         | 56       |
|          | REGULATORY ACCOUNTS   |                     |                        |                    |  |                     |                                     |          |
| 57       | Affiliate Transaction Tracking Acct (AFTA)  | (\$83.441)          | (\$14.757)             | (\$0.323)          | (\$0.011)                              | (\$0.267)           | (\$98.799)                          | 57       |
| 58       | Aliso/Goleta Tracking Account (AGTA)  | \$0.000             | \$0.000                | \$0.000            | \$0.000                                | \$0.000             | \$0.000                             | 58       |
| 59       | Baseline Memorandum Account (BMA)   | \$0.000             | \$0.000                | \$0.000            | \$0.000                                | \$0.000             | \$0.000                             | 59       |
| 60       | Brokerage Fee Balancing Acct  | \$0.000             | \$0.000                | \$0.000            | \$0.000                                | \$0.000             | \$0.000                             | 60       |
| 61       | Catastrophic Event (CEMA - Northridge)  | \$0.000             | \$0.000                | \$0.000            | \$0.000                                | \$0.000             | \$0.000                             | 61       |
| 62       | Catastrophic Event (CEMA - Double Refund)   | \$0.000             | \$0.000                | \$0.000            | \$0.000                                | \$0.000             | \$0.000                             | 62       |
| 63       | Conservation Expense Account (CEA)  | \$0.000             | \$0.000                | \$0.000            | \$0.000                                | \$0.000             | \$0.000                             | 63       |
| 64       | Core Fixed Cost Account (CFCA)  | (\$98,946.761)      | (\$30,605.736)         | (\$1,820.336)      | (\$46.621)                             | (\$623.164)         | (\$132,042.617)                     | 64       |
| 65       | Vacant  | \$0.000             | \$0.000                | \$0.000            | \$0.000                                | \$0.000             | \$0.000                             | 65       |
| 66       | Economic Practicality Shortfall Memo Acct   | \$0.000             | \$0.000                | \$0.000            | \$0.000                                | \$0.000             | \$0.000                             | 66       |
| 67       | El Paso Turned-Back Capacity Bal Acct (EPTCBA)  | \$0.000             | \$0.000                | \$0.000            | \$0.000                                | \$0.000             | \$0.000                             | 67       |
| 68       | Enhanced Oil Recovery Account CORE  | \$11,941.554        | \$2,111.991            | \$46.260           | \$1.557                                | \$38.242            | \$14,139.603                        | 68       |
| 69       | Enhanced Oil Recovery Account NONCORE   | \$0.000             | \$0.000                | \$0.000            | \$0.000                                | \$0.000             | \$0.000                             | 69       |
| 70       | Hazardous Substance Cost Recovery Acct  | \$2,441.131         | \$755.079              | \$44.910           | \$1.150                                | \$15.374            | \$3,257.644                         | 70       |
| 71       | Intervenor Award Memo Acct  | \$162.702           | \$50.326               | \$2.993            | \$0.077                                | \$1.025             | \$217.122                           | 71       |
| 72       | Montebello Refund Memo Acct (MRMA)  | \$0.000             | \$0.000                | \$0.000            | \$0.000                                | \$0.000             | \$0.000                             | 72       |
| 73       | Montebello True-Up Tracking Acct (MTTA)   | \$0.000             | \$0.000                | \$0.000            | \$0.000                                | \$0.000             | \$0.000                             | 73       |
| 74       | Natural Gas Vehicles Acct   | \$2,746.919         | \$849.664              | \$50.535           | \$1.294                                | \$17.300            | \$3,665.712                         | 74       |
| 75<br>76 | Noncore Cost/Rev Memo Acct (ratepayer share)  | \$0.000             | \$0.000<br>\$0.000     | \$0.000<br>\$0.000 | \$0.000<br>\$0.000                     | \$0.000             | \$0.000                             | 75<br>76 |
| 76<br>77 | Noncore Fixed Cost Account (NFCA)   | \$0.000             | \$0.000<br>\$0.000     | \$0.000<br>\$0.000 | \$0.000<br>\$0.000                     | \$0.000<br>\$0.000  | \$0.000                             | 76       |
| 77       | Noncore Fixed Cost Tracking Account (CCSI)<br>Noncore Fixed Cost Tracking Account (MPO) | \$0.000<br>\$0.000  | \$0.000<br>\$0.000     | \$0.000<br>\$0.000 | \$0.000<br>\$0.000                     | \$0.000<br>\$0.000  | \$0.000<br>\$0.000                  | 77<br>78 |
| 78<br>79 | Noncore Fixed Cost Tracking Account (MPO)   | \$0.000             | \$0.000                | \$0.000            | \$0.000                                | \$0.000             | \$0.000                             | 70       |
| 80       | Noncore Fixed Cost Tracking Account (TDC)   | \$0.000             | \$0.000                | \$0.000            | \$0.000                                | \$0.000             | \$0.000                             | 80       |
| 81       | Noncore Storage Balancing Acct (Subscribed)   | \$0.000             | \$0.000                | \$0.000            | \$0.000                                | \$0.000             | \$0.000                             | 81       |
| 82       | Noncore Storage Balancing Acct (Unsubscribed)   | (\$673.138)         | (\$208.212)            | (\$12.384)         | (\$0.317)                              | (\$4.239)           | (\$898.290)                         |          |
| 83       | Pitas Point Franchise & Uncollectibles Acct   | (\$9.688)           | (\$2.997)              | (\$0.178)          | (\$0.005)                              | (\$0.061)           | (\$12.929)                          |          |
| 84       | Post Retirem Benefits Other than Pensions (PBOPS)                                       | (\$6,670.632)       | (\$1,179.772)          | (\$25.841)         | (\$0.870)                              | (\$21.362)          | (\$7,898.477)                       |          |
| 85       | RD&D Expense Acct   | (\$6,104.092)       | (\$1,079.574)          | (\$23.646)         | (\$0.796)                              | (\$19.548)          | (\$7,227.655)                       | 85       |
| 86       | Research Royalty Memo Acct  | (\$208.110)         | (\$36.806)             | (\$0.806)          | (\$0.027)                              | (\$0.666)           | (\$246.416)                         | 86       |
| 87       | Self-Generation Program Memo Account (SGPMA)  | \$0.000             | \$0.000                | \$0.000            | \$0.000                                | \$0.000             | \$0.000                             | 87       |
| 88       | Wheeler Ridge Firm Access Charge Memo Acct  | \$0.000             | \$0.000                | \$0.000            | \$0.000                                | \$0.000             | \$0.000                             | 88       |
| 89       | Zone Rate Credit Limitation Memo Acct   | (\$1,104.740)       | (\$195.385)            | (\$4.280)          | (\$0.144)                              | (\$3.538)           | (\$1,308.086)                       | 89       |
| 90       | Subtotal: Balancing and Tracking Accounts   | (\$96,508.295)      | (\$29,556.179)         | (\$1,743.096)      | (\$44.712)                             | (\$600.905)         | (\$128,453.188)                     | 90       |
| 91       | Subtotal-Transportation Revenue Requirement   | \$970,454.707       | \$166,985.833          | \$2,245.837        | \$89.614                               | \$2,708.287         | \$1,142,484.278                     | 91       |
| <u></u>  | manoportation revenue requirement   | <i>47.0</i> ,101.00 | \$ <b>1</b> 00,000,000 | <i>q=j=</i> 10.007 | 407.011                                | <i>q=j</i> . 00.207 | <i><i><i>ψμμμμμμμμμμμμμ</i></i></i> |          |

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# TABLE SCG-13C

#### Southern California Gas Company

## CORE COST ALLOCATION & REVENUE REQUIREMENTS

|            |  |                            | CORE                      | C&I                       | Non-Res                                | Gas                       | Core                       | ٦                 |
|------------|--|----------------------------|---------------------------|---------------------------|--|---------------------------|----------------------------|-------------------|
|            | Description  | Residential                | G-10                      | G-20                      | A/C                                    | Engine                    | Totals                     |                   |
|            | A  | В                          | С                         | D                         | E                                      | F                         | G                          |                   |
|            |  | <<<<<<                     |                           | < (M\$) >>>>>>>           | »>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | ·>>>                      | (M\$)                      |                   |
| 91         | Subtotal-Trans. RRQ (Table SCG-13B)  | \$970,454.707              | \$166,985.833             | \$2,245.837               | \$89.614                               | \$2,708.287               | \$1,142,484.278            | 91                |
|            | OTHER COST ALLOCATION COMPONENTS   |                            |                           |                           |  |                           |                            |                   |
| 92<br>93   | Core Interstate Pipeline Demand Charges (IPDC)<br>Independent Power Producer (IPP) / COGEN Parity Adju   | \$89,125.023               | \$27,567.723              | \$1,639.644               | \$41.993                               | \$561.307                 | \$118,935.690              | 92<br>93          |
| 94         | A = SUBTOTAL: TRANS. REV. REQ.   | \$1,059,579.730            | \$194,553.556             | \$3,885.482               | \$131.607                              | \$3,269.594               | \$1,261,419.968            | 94                |
| 95         | Less Enhanced Oil Recovery (EOR) Allocated Cost  |                            |                           |                           |  |                           |                            | 95                |
| 96         | Core Averaging (25% of Res / Retail Difference)  | (\$25,431.337)             | \$25,431.337              |                           |  |                           |                            | 96                |
| 97         | B = SUBTOTAL: TRANS. RRQ w/o EOR   | \$1,034,148.392            | \$219,984.893             | \$3,885.482               | \$131.607                              | \$3,269.594               | \$1,261,419.968            | 97                |
| 98         | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)   | \$0.000                    | \$0.000                   | \$0.000                   | \$0.000                                | \$0.000                   | \$0.000                    | 98                |
| 99         | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP   | \$1,034,148.392            | \$219,984.893             | \$3,885.482               | \$131.607                              | \$3,269.594               | \$1,261,419.968            | 99                |
| 100        | Average Year Throughput (MDth)   | 254,685                    | 78,778                    | 4,685                     | 120                                    | 1,604                     | 339,873                    | 100               |
| 101        | AVERAGE TRANSPORTATION RATES (¢/th)  | 40.605 ¢                   | 27.925 ¢                  | 8.293 ¢                   | 10.967 ¢                               | 20.384 ¢                  | 37.114 ¢                   | 101               |
| 103        | GAS PROCUREMENT RELATED COSTS<br>Vacant<br>Carrying Cost Storage Inventory (CCSI): Other<br>Core Interstate Pipeline Demand Charge: SJ Lateral | \$1,283.700<br>\$5,875.054 | \$341.676<br>\$1,563.732  | \$14.770<br>\$67.595      | \$0.540<br>\$2.470                     | \$7.759<br>\$35.511       | \$1,648.444<br>\$7,544.361 | 102<br>103<br>104 |
| 104        |  | \$7,158.754                | \$1,905.407               | \$82.365                  | \$3.010                                | \$43.270                  | \$9,192.805                | -                 |
| 106        | Average Year Sales (MDth)  | 252,138                    | 67,110                    | 2,901                     | 106                                    | 1,524                     | 323,780                    | 106               |
| 107        | A = GAS PROC. RELATED COST (¢/th)  | 0.284 ¢                    | 0.284 ¢                   | 0.284 ¢                   | 0.284 ¢                                | 0.284 ¢                   | 0.284 ¢                    | 107               |
| 108        | B = TOTAL PROC. RELATED RATE (¢/th)  | 40.889 ¢                   | 28.209 ¢                  | 8.577 ¢                   | 11.251 ¢                               | 20.668 ¢                  | 37.866 ¢                   | 108               |
| 109        | TOTAL: PROC. CUSTOMER TRANS. REVS.   | \$1,030,965.662            | \$189,308.703             | \$2,488.035               | \$119.262                              | \$3,149.791               | \$1,226,031.454            | 109               |
| 110        | CORE AGGREGATION TRANSPORTATION (CAT) C  |                            |                           | ¢0.000                    | #0.000                                 | ¢0.000                    | ¢0.000                     | 110               |
| 110<br>111 | El Paso Settlement Proceeds Memo Acct (EPSPMA) TOTAL: CAT CUSTOMER REFUND  | \$0.000<br><b>\$0.000</b>  | \$0.000<br><b>\$0.000</b> | \$0.000<br><b>\$0.000</b> | \$0.000<br><b>\$0.000</b>              | \$0.000<br><b>\$0.000</b> | \$0.000<br>\$0.000         | _                 |
| 112        | CAT Customer Average Year Throughput (MDth)  | 2,547                      | 11,668                    | 1,784                     | 14                                     | 80                        | 16,093                     | 112               |
| 113        | A = CAT CUSTOMER REFUND (¢/th)   | 0.000¢                     | 0.000¢                    | 0.000 ¢                   | 0.000 ¢                                | 0.000 ¢                   | 0.000 ¢                    | 113               |
| 114        | B = TOTAL CAT CUSTOMER RATE (¢/th)   | 40.605 ¢                   | 27.925 ¢                  | 8.293 ¢                   | 10.967 ¢                               | 20.384 ¢                  | 27.702 ¢                   | 114               |
| 115        | TOTAL: TRANSPORTATION CUSTOMER REVS.   | \$10,341.484               | \$32,581.597              | \$1,479.812               | \$15.354                               | \$163.072                 | \$44,581.320               | 115               |

## TABLE SCG-14A

#### Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|        |  |                         | Electric G                 | eneration             |                      |                         |
|--------|--|-------------------------|----------------------------|-----------------------|----------------------|-------------------------|
|        | Description  | Industrial              | Cogen                      | IPP                   | EOR                  | Total                   |
|        | A  | В                       | C                          | D                     | E                    | F                       |
|        | LONG RUN MARGINAL COST ELEMENTS                              | ~~~~~                   | << (M\$ Unless No          | ted Otherwise) >>     | >>>>>                | (M\$)                   |
|        |  |                         |                            |                       |                      |                         |
|        | CUSTOMER RELATED   | 11/0                    | 215                        | 22                    |                      | 1.467                   |
| 1      | Number of Customers  | 1,162                   | 215                        | 23                    | 67                   | 1,467                   |
| 2<br>3 | Per unit LRMC Cost (M\$/Cust/Yr) Marginal Cust Cost Revenues | \$4.58<br>\$5,328.941   | \$5.91<br>\$1,271.235      | \$40.67<br>\$935.420  | \$11.00<br>\$737.328 | \$8,272.924             |
| ,      | Warginar Cust Cost Revenues                                  | \$5,520.741             | ψ1,271.255                 | \$755.420             | \$7.57. <u>52</u> 0  | ψ0,272.72 <del>1</del>  |
|        | COMMON DISTRIBUTION - MEDIUM PRESSURE                        |                         |                            |                       |                      |                         |
| 1      | Medium Pressure Peak Day Demand (mmcfd)                      | 152                     | 19                         | 0                     | 0                    | 171                     |
| 5      | Per Unit LRMC Cost (\$/mcfd)                                 | \$82.77                 | \$82.77                    | \$82.77               | \$82.77              |                         |
| 5      | Marginal MPD Cost Revenues                                   | \$12,598.370            | \$1,531.831                | \$0.000               | \$33.117             | \$14,163.318            |
|        | COMMON DISTRIBUTION - HIGH PRESSURE                          |                         |                            |                       |                      |                         |
| 7      | High Pressure Peak Month Demand (mmcf)                       | 10,437                  | 3,100                      | 1,334                 | 268                  | 15,139                  |
| 3      | Per Unit LRMC Cost (\$/mcf)                                  | \$0.69                  | \$0.69                     | \$0.69                | \$0.69               |                         |
| )      | Marginal HPD Cost Revenues                                   | \$7,212.554             | \$2,142.228                | \$921.569             | \$185.419            | \$10,461.769            |
| ~      |  | ¢10.010.000             | #2 (F4 050                 | #001 F (0             | \$210 F2 (           | #24 (25 005             |
| J      | Total Marginal Distr Cost Revenues                           | \$19,810.923            | \$3,674.059                | \$921.569             | \$218.536            | \$24,625.087            |
|        | TRANSMISSION   |                         |                            |                       |                      |                         |
|        | Cold-Year Throughput (mdth)                                  | 146,890                 | 82,735                     | 211,691               | 48,271               | 489,586                 |
|        | Per Unit LRMC Cost (\$/dth)                                  | \$0.07                  | \$0.07                     | \$0.07                | \$0.07               | #04 077 011             |
| 3      | Marginal Transm Cost Revenues                                | \$9,587.428             | \$5,400.042                | \$13,816.946          | \$3,150.602          | \$31,955.018            |
|        | STORAGE  |                         |                            |                       |                      |                         |
|        | Inventory  |                         |                            |                       |                      |                         |
| 4      | Reservations (mmcf)  |                         |                            |                       |                      |                         |
| 5      | Per Unit LRMC Cost (\$/mcf)                                  |                         |                            |                       |                      |                         |
| ,      | Marginal Inventory Revenues                                  |                         |                            |                       |                      |                         |
|        |  |                         |                            |                       |                      |                         |
| -      | Injection Capacity<br>Reservations (mmcfd)                   |                         |                            |                       |                      |                         |
|        | Per Unit LRMC Cost (\$/mcfd)                                 |                         |                            |                       |                      |                         |
|        | Marginal Injection Capacity Revenues                         |                         |                            |                       |                      |                         |
|        |  |                         |                            |                       |                      |                         |
|        | Injection Variable   |                         |                            |                       |                      |                         |
| 0      | Injections (mdth)  |                         |                            |                       |                      |                         |
| 1      | Per Unit O&M Cost (\$/dth)                                   |                         |                            |                       |                      |                         |
| 2      | Marginal Injection Variable Revenues                         |                         |                            |                       |                      |                         |
|        | Withdrawal Capacity  |                         |                            |                       |                      |                         |
| 3      | Reservations (mmcfd)   |                         |                            |                       |                      |                         |
| 4      | Per Unit LRMC Cost (\$/mcfd)                                 |                         |                            |                       |                      |                         |
| 5      | Marginal Withdrawal Capacity Revs                            |                         |                            |                       |                      |                         |
|        | *****  |                         |                            |                       |                      |                         |
| 6      | <u>Withdrawal Variable</u><br>Withdrawals (mdth)             |                         |                            |                       |                      |                         |
| 7      | Per Unit O&M Cost (\$/dth)                                   |                         |                            |                       |                      |                         |
| 8      | Marginal Withdrawal Variable Revs                            |                         |                            |                       |                      |                         |
|        | 5  |                         |                            |                       |                      |                         |
| 9      | Total Seasonal Storage Revenues                              |                         |                            |                       |                      |                         |
| D      | Marginal Load Balancing Revenues                             | \$1,989.176             | \$1,129.728                | \$4,730.994           | \$1,422.403          | \$9,272.301             |
| 1      | Company Use Gas, Transmission                                | \$1,548.577             | \$879.495                  | \$2,250.340           | \$513.132            | \$5,191.544             |
|        |  |                         |                            |                       |                      | 1                       |
| 2      | UNSCALED MARGINAL COST REVENUES                              | \$38,265.045            | \$12,354.558               | \$22,655.270          | \$6,042.001          | \$79,316.873            |
| ;      | EPMC Scaling Factor  | 1.67                    | 1.67                       | 1.67                  | 3.34                 | 1.80                    |
| ·      | Er me scannig ractor   | 1.07                    | 1.07                       | 1.07                  | 3.34                 | 1.00                    |
| ł      | SCALED LRMC REVENUES   | \$64,065.434            | \$20,684.677               | \$37,930.693          | \$20,152.190         | \$142,832.993           |
| _      | + Margin Balatad Markatin - Ct-                              | ¢2 000 000              | ¢664.000                   | ¢027.000              | ¢275.000             | ¢4.094.000              |
| 5      | + Margin-Related Marketing Costs<br>+ SDG&E Moreno Credit    | \$3,008.000<br>\$28.312 | \$664.000<br>\$9.141       | \$937.000<br>\$16.762 | \$375.000<br>\$0.000 | \$4,984.000<br>\$54.215 |
| 7      | + SLG&E Moreno Credit<br>Subtotal                            | \$28.312                | \$21,357.818               | \$38,884.455          | \$20,527.190         | \$147,871.208           |
|        |  | 40,101,10               | <i>q</i> <b>1</b> ,007.010 | 400,001.100           | <i>q</i> 20,027.170  | \$11,00 1.200           |
| 8      | + Uncollectibles   | \$336.313               | \$107.045                  | \$194.888             | \$0.000              | \$638.246               |
|        |  |                         |                            |                       |                      | A 40                    |
| 9      | TOTAL BASE MARGIN  | \$67,438.058            | \$21,464.863               | \$39,079.343          | \$20,527.190         | \$148,509.454           |
|        |  |                         |                            |                       |                      |                         |

# TABLE SCG-14B

#### Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|        |  |                           | Electric Ge               |   |                           |                             |      |
|--------|--|---------------------------|---------------------------|---|---------------------------|-----------------------------|------|
|        | Description  | Industrial                | Cogen                     | IPP   | EOR                       | Total                       | +    |
|        | Α  | B<br><<<<<<               | C<br><<<<<< (M            | D<br>\$) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | E                         | F<br>(M\$)                  | +    |
|        |  |                           | Υ.                        | .,  |                           |                             |      |
| 1      | Total Base Margin (Table SCG-14A)  | \$67,438.058              | \$21,464.863              | \$39,079.343                                  | \$20,527.190              | \$148,509.454               |      |
|        | OTHER OPERATING COSTS AND REVENUES   |                           |                           |   |                           |                             |      |
| )      | Brokerage Fee Adjustment: Core   | \$0.000                   | \$0.000                   | \$0.000                                       | \$0.000                   | \$0.000                     |      |
| L      | Brokerage Fee Adjustment: Noncore  | (\$19.886)                | (\$11.294)                | (\$28.897)                                    | \$0.000                   | (\$60.077)                  | )    |
| 2      | CCSI: Load Balancing   | \$21.394                  | \$12.150                  | \$31.089                                      | \$0.000                   | \$64.632                    |      |
| 3      | Company Use Gas: Other   | \$117.730                 | \$66.863                  | \$171.081                                     | \$39.011                  | \$394.684                   |      |
| ł      | Company Use Gas: Storage   | \$403.832                 | \$229.351                 | \$586.835                                     | \$133.813                 | \$1,353.832                 |      |
| 5      | Exchange Revenues & Interutility Transactions                                      | \$45.495                  | \$25.625                  | \$65.565                                      | \$0.000                   | \$136.685                   |      |
| 6      | Fuel Cell Equipment Revenues   | (\$18.844)                | (\$6.084)                 | (\$11.157)                                    | \$0.000                   | (\$36.085)                  | )    |
| 7      | Marketing: DSM Program Awards  | \$0.000                   | \$0.000                   | \$0.000                                       | \$0.000                   | \$0.000                     |      |
| 8      | Marketing: Non-Margin Costs  | \$99.514                  | \$0.000                   | \$0.000                                       | \$0.000                   | \$99.514                    |      |
| 9      | RD&D "Common Good"   | \$24.730                  | \$7.985                   | \$14.642                                      | \$0.000                   | \$47.356                    |      |
| )      | Unaccounted For Gas  | \$774.176                 | \$1,565.278               | \$2,747.919                                   | \$2,076.683               | \$7,164.057                 |      |
| 1      | Well Incidents & Surface Leaks   | \$1.961                   | \$1.114                   | \$2.849                                       | \$0.000                   | \$5.924                     |      |
| 2      | Subtotal: Other Operating Costs and Revenues                                       | \$1,450.101               | \$1,890.987               | \$3,579.926                                   | \$2,249.507               | \$9,170.522                 |      |
|        | TRANSITION COSTS   |                           |                           |   |                           |                             |      |
| 3      | Interstate Trans. Cost Surcharge Account (ITCS)                                    | \$11,550.831              | \$6,560.147               | \$16,785.277                                  | \$0.000                   | \$34,896.255                |      |
| 4      | MPO Transition Cost Adjustment   | \$0.000                   | \$0.000                   | \$0.000                                       | \$0.000                   | \$0.000                     |      |
| 5      | Pitco/Popco Transition Costs   | (\$3,578.673)             | (\$2,032.462)             | (\$5,200.406)                                 | \$0.000                   | (\$10,811.541)              | )    |
| 6      | Subtotal: Transition Costs   | \$7,972.158               | \$4,527.686               | \$11,584.871                                  | \$0.000                   | \$24,084.715                |      |
|        | REGULATORY ACCOUNTS  |                           |                           |   |                           |                             |      |
| 7      | Affiliate Transaction Tracking Acct (AFTA)   | (\$5.391)                 | (\$1.740)                 | (\$3.192)                                     | \$0.000                   | (\$10.323)                  | )    |
| 8      | Aliso/Goleta Tracking Account (AGTA)   | \$0.000                   | \$0.000                   | \$0.000                                       | \$0.000                   | \$0.000                     |      |
| 9      | Baseline Memorandum Account (BMA)  | \$0.000                   | \$0.000                   | \$0.000                                       | \$0.000                   | \$0.000                     |      |
| 0      | Brokerage Fee Balancing Acct   | \$211.563                 | \$120.154                 | \$307.436                                     | \$0.000                   | \$639.153                   |      |
| 1      | Catastrophic Event (CEMA - Northridge)   | \$0.000                   | \$0.000                   | \$0.000                                       | \$0.000                   | \$0.000                     |      |
| 2      | Catastrophic Event (CEMA - Double Refund)  | \$0.000                   | \$0.000                   | \$0.000                                       | \$0.000                   | \$0.000                     |      |
| 3      | Conservation Expense Account (CEA)   | \$0.000                   | \$0.000                   | \$0.000                                       | \$0.000                   | \$0.000                     |      |
| 4      | Core Fixed Cost Account (CFCA)   | \$0.000                   | \$0.000                   | \$0.000                                       | \$0.000                   | \$0.000                     |      |
| 5      | Vacant   | \$0.000                   | \$0.000                   | \$0.000                                       | \$0.000                   | \$0.000                     |      |
| 6      | Economic Practicality Shortfall Memo Acct  | (\$1,638.876)             | \$0.000                   | \$0.000                                       | \$0.000                   | (\$1,638.876)               | )    |
| 7      | El Paso Turned-Back Capacity Bal Acct (EPTCBA)                                     | \$0.000                   | \$0.000                   | \$0.000                                       | \$0.000                   | \$0.000                     |      |
| 8      | Enhanced Oil Recovery Account CORE   | \$0.000                   | \$0.000                   | \$0.000                                       | \$0.000                   | \$0.000                     |      |
| 9      | Enhanced Oil Recovery Account NONCORE  | \$628.500                 | \$202.922                 | \$372.111                                     | \$0.000                   | \$1,203.533                 |      |
| 0      | Hazardous Substance Cost Recovery Acct   | \$1,396.286               | \$793.003                 | \$2,029.036                                   | \$0.000                   | \$4,218.325                 |      |
| 1      | Intervenor Award Memo Acct   | \$93.063                  | \$52.854                  | \$135.236                                     | \$0.000                   | \$281.152                   |      |
| 2      | Montebello Refund Memo Acct (MRMA)   | \$0.000                   | \$0.000                   | \$0.000                                       | \$0.000                   | \$0.000                     |      |
| 3      | Montebello True-Up Tracking Acct (MTTA)  | \$0.000                   | \$0.000                   | \$0.000                                       | \$0.000                   | \$0.000                     |      |
| 4      | Natural Gas Vehicles Acct  | \$1,571.192               | \$892.339                 | \$2,283.203                                   | \$0.000                   | \$4,746.734                 |      |
| 5      | Noncore Cost/Rev Memo Acct (ratepayer share)                                       | \$0.000                   | \$0.000                   | \$0.000                                       | \$0.000                   | \$0.000                     |      |
| 6      | Noncore Fixed Cost Account (NFCA)  | \$558.113                 | \$316.973                 | \$811.031                                     | \$0.000                   | \$1,686.117                 |      |
| 7      | Noncore Fixed Cost Tracking Account (CCSI)   | \$16.765                  | \$9.522                   | \$24.363                                      | \$0.000                   | \$50.650                    |      |
| 8      | Noncore Fixed Cost Tracking Account (MPO)  | \$817.334                 | \$464.194                 | \$1,187.722                                   | \$0.000                   | \$2,469.251                 |      |
| 9      | Noncore Fixed Cost Tracking Account (PDC)  | (\$0.458)                 | (\$0.258)                 | (\$0.660)                                     | \$0.000                   | (\$1.377)                   |      |
| 0      | Noncore Fixed Cost Tracking Account (TOP)  | (\$0.023)                 | (\$0.013)                 | (\$0.034)                                     | \$0.000                   | (\$0.071)                   | 1    |
| 1      | Noncore Storage Balancing Acct (Subscribed)  | \$152.008                 | \$86.331                  | \$220.894                                     | \$0.000                   | \$459.233                   |      |
| 2      | Noncore Storage Balancing Acct (Unsubscribed)                                      | (\$385.024)               | (\$218.669)               | (\$559.503)                                   | \$0.000                   | (\$1,163.196)               |      |
| 3      | Pitas Point Franchise & Uncollectibles Acct  | (\$5.542)                 | (\$3.147)                 | (\$8.053)                                     | \$0.000                   | (\$16.741)                  | ' I. |
| ł      | Post Retirem Benefits Other than Pensions (PBOPS)                                  | (\$430.946)               | (\$139.139)               | (\$255.147)                                   | \$0.000                   | (\$825.231)                 | ' I. |
| 5      | RD&D Expense Acct  | (\$394.345)               | (\$127.321)               | (\$233.477)                                   | \$0.000                   | (\$755.144)                 |      |
| 6      | Research Royalty Memo Acct   | (\$13.445)                | (\$4.341)                 | (\$7.960)                                     | \$0.000                   | (\$25.745)                  | ' I. |
| 7      | Self-Generation Program Memo Account (SGPMA)                                       | \$0.000                   | \$0.000                   | \$0.000                                       | \$0.000                   | \$0.000                     |      |
| 8      | Wheeler Ridge Firm Access Charge Memo Acct   | \$0.000                   | \$0.000                   | \$0.000                                       | \$0.000                   | \$0.000                     |      |
| 9<br>0 | Zone Rate Credit Limitation Memo Acct<br>Subtotal: Balancing and Tracking Accounts | (\$71.370)<br>\$2,499.405 | (\$23.043)<br>\$2,420.621 | (\$42.255)<br>\$6,260.750                     | \$0.000<br><b>\$0.000</b> | (\$136.669)<br>\$11,180.776 | -    |
| ,      | Suctorial Duranting and Tracking Accounts  |                           | ψ <b>2</b> γ120.021       | ψ <b>υ,_00.</b> 700                           | φ0.000                    | ψ11,100.770                 |      |
|        | Subtotal-Transportation Revenue Requirement  | \$79,359.723              | \$30,304.157              | \$60,504.891                                  |                           | \$192,945.467               |      |

# TABLE SCG-14C Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|     |  |              | Electric Ge   | eneration                                |                |                | 1   |
|-----|--|--------------|---------------|--|----------------|----------------|-----|
|     | Description  | Industrial   | Cogen         | IPP                                      | EOR            | Total          |     |
|     | Α  | В            | С             | D  | Е              | F              |     |
|     |  | <<<<<        | <<<<<< (M     | \$) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>>          | (M\$)          |     |
| 91  | Subtotal-Trans. RRQ (Table SCG-14B)                  | \$79,359.723 | \$30,304.157  | \$60,504.891                             | \$22,776.696   | \$192,945.467  | 91  |
|     | OTHER COST ALLOCATION COMPONENTS                     |              |               |  |                |                |     |
| 92  | Core Interstate Pipeline Demand Charges (IPDC)       | \$0.000      | \$0.000       | \$0.000                                  | \$0.000        | \$0.000        | 92  |
| 93  | Independent Power Producer (IPP) / COGEN Parity Adju | ustment      | (\$4,786.491) | \$4,786.491                              |                |                | 93  |
| 94  | A = SUBTOTAL: TRANS. REV. REQ.                       | \$79,359.723 | \$25,517.665  | \$65,291.382                             | \$22,776.696   | \$192,945.467  | 94  |
| 95  | Less Enhanced Oil Recovery (EOR) Allocated Cost      |              |               |  | (\$22,776.696) | (\$22,776.696) | 95  |
| 96  | Core Averaging (25% of Res / Retail Difference)      |              |               |  |                |                | 96  |
| 97  | B = SUBTOTAL: TRANS. RRQ w/o EOR                     | \$79,359.723 | \$25,517.665  | \$65,291.382                             | \$0.000        | \$170,168.770  | 97  |
| 98  | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)             | \$0.000      | \$0.000       | \$0.000                                  | \$0.000        | \$0.000        | 98  |
| 99  | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP               | \$79,359.723 | \$25,517.665  | \$65,291.382                             | \$0.000        | \$170,168.770  | 99  |
| 100 | Average Year Throughput (MDth)                       | 145,676      | 82,735        | 211,691                                  | N/A            | 440,101        | 100 |
| 101 | AVERAGE TRANSPORTATION RATES (¢/th)                  | 5.448 ¢      | 3.084 ¢       | 3.084 ¢                                  | N/A            | 3.867 ¢        | 101 |

# TABLE SCG-15A

#### Southern California Gas Company

# WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|          | Description   | Long<br>Beach             | SDG&E                 | Southwest<br>Gas    | City of<br>Vernon   | Total        |          |
|----------|---|---------------------------|-----------------------|---------------------|---------------------|--------------|----------|
|          | Α   | В                         | С                     | D                   | E                   | F            |          |
|          | LONG RUN MARGINAL COST ELEMENTS   | ~~~~~                     | : (M\$ Unless Note    | d Otherwise) >>>    | >>>>>               | (M\$)        |          |
|          | CUSTOMER RELATED  |                           |                       |                     |                     |              |          |
| 1        | Number of Customers   | 1                         | 1                     | 1                   | 1                   | 4            | 1        |
| 2        | Per unit LRMC Cost (M\$/Cust/Yr)  | \$71.36                   | \$99.44               | \$43.28             | \$23.75             | 4005.005     | 2        |
| 3        | Marginal Cust Cost Revenues   | \$71.361                  | \$99.436              | \$43.284            | \$23.755            | \$237.837    | 3        |
| 4        | <u>COMMON DISTRIBUTION - MEDIUM PRESSURE</u><br>Medium Pressure Peak Day Demand (mmcfd) | 0                         | 0                     | 0                   | 0                   | 0            | 4        |
| 4<br>5   | Per Unit LRMC Cost (\$/mcfd)  | \$82.77                   | \$82.77               | \$82.77             | \$82.77             | 0            | 4<br>5   |
| 6        | Marginal MPD Cost Revenues  | \$0.000                   | \$0.000               | \$0.000             | \$0.000             | \$0.000      | 6        |
| _        | COMMON DISTRIBUTION - HIGH PRESSURE   | 0                         | 0                     | 0                   |                     |              | -        |
| 7<br>8   | High Pressure Peak Month Demand (mmcf)<br>Per Unit LRMC Cost (\$/mcf)                   | 0<br>\$0.69               | 0<br>\$0.69           | 0<br>\$0.69         | 0<br>\$0.69         | 0            | 78       |
| 9        | Marginal HPD Cost (8/ Incr)   | \$0.000                   | \$0.000               | \$0.000             | \$0.000             | \$0.000      | 9        |
| 10       | Total Marginal Distr Cost Revenues  | \$0.000                   | \$0.000               | \$0.000             | \$0.000             | \$0.000      | 10       |
|          | TRANSMISSION  |                           |                       |                     |                     |              |          |
|          | Cold-Year Throughput (mdth)   | 8,361                     | 148,753               | 9,683               | 5,192               | 171,988      | 11       |
|          | Per Unit LRMC Cost (\$/ dth)<br>Marginal Transm Cost Revenues                           | \$0.07<br>\$545.736       | \$0.07<br>\$9,708.990 | \$0.07<br>\$632.005 | \$0.07<br>\$338.853 | \$11,225.583 | 12<br>13 |
|          | STORAGE<br>Inventory  | <i>ф</i> 3 <b>4</b> 3.730 | \$7,700.220           | ψ002.000            | \$550.655           | φ11,225.505  |          |
|          | Reservations (mmcf)   |                           |                       |                     |                     |              | 1        |
|          | Per Unit LRMC Cost (\$/mcf)<br>Marginal Inventory Revenues                              |                           |                       |                     |                     |              | 1:<br>1: |
|          | Injection Capacity  |                           |                       |                     |                     |              |          |
|          | Reservations (mmcfd)  |                           |                       |                     |                     |              | 12       |
|          | Per Unit LRMC Cost (\$/ mcfd)<br>Marginal Injection Capacity Revenues                   |                           |                       |                     |                     |              | 1<br>1   |
|          | Injection Variable  |                           |                       |                     |                     |              | ~        |
| 20<br>21 | Injections (mdth)<br>Per Unit O&M Cost (\$/dth)   |                           |                       |                     |                     |              | 2        |
|          | Marginal Injection Variable Revenues  |                           |                       |                     |                     |              | 2        |
|          | Withdrawal Capacity   |                           |                       |                     |                     |              |          |
|          | Reservations (mmcfd)  |                           |                       |                     |                     |              | 2        |
|          | Per Unit LRMC Cost (\$/mcfd)  |                           |                       |                     |                     |              | 2        |
| 5        | Marginal Withdrawal Capacity Revs   |                           |                       |                     |                     |              | 2        |
| 6        | Withdrawal Variable<br>Withdrawals (mdth)   |                           |                       |                     |                     |              | 2        |
|          | Per Unit O&M Cost (\$/dth)  |                           |                       |                     |                     |              | 2        |
|          | Marginal Withdrawal Variable Revs   |                           |                       |                     |                     |              | 2        |
| 9        | Total Seasonal Storage Revenues   |                           |                       |                     |                     |              | 2        |
| 0        | Marginal Load Balancing Revenues  | \$150.891                 | \$652.479             | \$128.183           | \$29.772            | \$961.325    | 3        |
| 1        | Company Use Gas, Transmission   | \$82.324                  | \$1,529.327           | \$96.976            | \$54.607            | \$1,763.234  | 3        |
| 2        | UNSCALED MARGINAL COST REVENUES   | \$850.311                 | \$11,990.232          | \$900.449           | \$446.986           | \$14,187.978 | 3        |
| 3        | EPMC Scaling Factor   | 1.67                      | 1.67                  | 1.67                | 1.67                | 1.67         | 3        |
| 4        | SCALED LRMC REVENUES  | \$1,423.638               | \$20,074.703          | \$1,507.580         | \$748.369           | \$23,754.290 | 3        |
| 5        | + Margin-Related Marketing Costs  | \$60.400                  | \$60.400              | \$60.400            | \$60.400            | \$241.600    | 3        |
| 6        | + SDG&E Moreno Credit   | \$0.629                   | (\$575.000)           | \$0.666             | \$0.331             | (\$573.374)  | 3        |
| 7        | Subtotal  | \$1,484.667               | \$19,560.103          | \$1,568.647         | \$809.099           | \$23,422.516 | 3        |
| 8        | + Uncollectibles  | \$0.000                   | \$0.000               | \$0.000             | \$0.000             | \$0.000      | 3        |
|          |   |                           |                       |                     |                     |              | 1        |

# TABLE SCG-15B

#### Southern California Gas Company

## WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|          |  | Long                |                    | Southwest                               | City of             |                      | I          |
|----------|--|---------------------|--------------------|---|---------------------|----------------------|------------|
|          | Description  | Beach               | SDG&E              | Gas                                     | Vernon              | Total                |            |
|          | A  | В                   | C                  | D                                       | E                   | F                    |            |
|          |  | ~~~~~               | <<<<<< (M\$        | ) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | ·>>>>               | (M\$)                |            |
| 39       | Total Base Margin (Table SCG-15A)  | \$1,484.667         | \$19,560.103       | \$1,568.647                             | \$809.099           | \$23,422.516         | 39         |
|          | OTHER OPERATING COSTS AND REVENUES   |                     |                    |   |                     |                      |            |
| 40       | Brokerage Fee Adjustment: Core   | \$0.000             | \$0.000            | \$0.000                                 | \$0.000             | \$0.000              | 40         |
| 41       | Brokerage Fee Adjustment: Noncore  | (\$1.062)           | (\$19.734)         | (\$1.251)                               | (\$0.705)           | (\$22.753)           | 41         |
| 42       | CCSI: Load Balancing   | \$1.042             | \$19.348           | \$1.227                                 | \$0.734             | \$22.351             | 42         |
| 43       | Company Use Gas: Other   | \$6.259             | \$116.266          | \$7.373                                 | \$4.151             | \$134.049            | 43         |
| 44       | Company Use Gas: Storage   | \$21.468            | \$398.812          | \$25.289                                | \$14.240            | \$459.810            | 44         |
| 45       | Exchange Revenues & Interutility Transactions                                      | \$2.590             | \$46.072           | \$2.999                                 | \$1.608             | \$53.269             | 45         |
| 46       | Fuel Cell Equipment Revenues   | (\$0.419)           | (\$5.905)          | (\$0.443)                               | (\$0.220)           | (\$6.987)            | 46         |
| 47       | Marketing: DSM Program Awards  | \$0.000             | \$0.000            | \$0.000                                 | \$0.000             | \$0.000              | 47         |
| 48       | Marketing: Non-Margin Costs  | \$0.000             | \$0.000            | \$0.000                                 | \$0.000             | \$0.000              | 48         |
| 49       | RD&D "Common Good"   | \$0.547             | \$7.711            | \$0.579                                 | \$0.287             | \$9.125              | 49         |
| 50       | Unaccounted For Gas  | \$128.042           | \$1,636.787        | \$157.802                               | \$25.391            | \$1,948.022          | 50         |
| 51       | Well Incidents & Surface Leaks   | \$0.095             | \$1.773            | \$0.112                                 | \$0.067             | \$2.049              | 51         |
| 52       | Subtotal: Other Operating Costs and Revenues                                       | \$158.561           | \$2,201.131        | \$193.686                               | \$45.555            | \$2,598.933          | 52         |
|          | TRANSITION COSTS   |                     |                    |   |                     |                      |            |
| 53       | Interstate Trans. Cost Surcharge Account (ITCS)                                    | \$614.054           | \$11,407.246       | \$723.345                               | \$407.312           | \$13,151.957         | 53         |
| 54       | MPO Transition Cost Adjustment   | \$0.000             | \$0.000            | \$0.000                                 | \$0.000             | \$0.000              | 54         |
| 55       | Pitco/Popco Transition Costs   | (\$190.246)         | (\$3,534.187)      | (\$224.106)                             | (\$126.193)         | (\$4,074.733)        | 55         |
| 56       | Subtotal: Transition Costs   | \$423.808           | \$7,873.059        | \$499.239                               | \$281.118           | \$9,077.224          | 56         |
|          | REGULATORY ACCOUNTS  |                     |                    |   |                     |                      |            |
| 57       | Affiliate Transaction Tracking Acct (AFTA)   | (\$0.119)           | (\$1.681)          | (\$0.126)                               | (\$0.063)           | (\$1.989)            | 57         |
| 58       | Aliso/Goleta Tracking Account (AGTA)   | \$0.000             | \$0.000            | \$0.000                                 | \$0.000             | \$0.000              | 58         |
| 59       | Baseline Memorandum Account (BMA)  | \$0.000             | \$0.000            | \$0.000                                 | \$0.000             | \$0.000              | 59         |
| 60       | Brokerage Fee Balancing Acct   | \$11.247            | \$208.933          | \$13.249                                | \$7.460             | \$240.889            | 60         |
| 61       | Catastrophic Event (CEMA - Northridge)   | \$0.000             | \$0.000            | \$0.000                                 | \$0.000             | \$0.000              | 61         |
| 62       | Catastrophic Event (CEMA - Double Refund)  | \$0.000             | \$0.000            | \$0.000                                 | \$0.000             | \$0.000              | 62         |
| 63       | Conservation Expense Account (CEA)   | \$0.000             | \$0.000            | \$0.000                                 | \$0.000             | \$0.000              | 63         |
| 64       | Core Fixed Cost Account (CFCA)   | \$0.000             | \$0.000            | \$0.000                                 | \$0.000             | \$0.000              | 64         |
| 65       | Vacant   | \$0.000             | \$0.000            | \$0.000                                 | \$0.000             | \$0.000              | 65         |
| 66       | Economic Practicality Shortfall Memo Acct  | \$0.000             | \$0.000            | \$0.000                                 | \$0.000             | \$0.000              | 66         |
| 67       | El Paso Turned-Back Capacity Bal Acct (EPTCBA)                                     | \$0.000             | \$0.000            | \$0.000                                 | \$0.000             | \$0.000              | 67         |
| 68       | Enhanced Oil Recovery Account CORE   | \$0.000             | \$0.000            | \$0.000                                 | \$0.000             | \$0.000              | 68         |
| 69       | Enhanced Oil Recovery Account NONCORE  | \$13.898            | \$195.981          | \$14.718                                | \$7.306             | \$231.903            | 69         |
| 70       | Hazardous Substance Cost Recovery Acct   | \$74.228            | \$1,378.930        | \$87.439                                | \$49.237            | \$1,589.833          | 70         |
| 71<br>72 | Intervenor Award Memo Acct   | \$4.947             | \$91.906           | \$5.828                                 | \$3.282             | \$105.963            | 71         |
| 72       | Montebello Refund Memo Acct (MRMA)   | \$0.000             | \$0.000            | \$0.000<br>\$0.000                      | \$0.000             | \$0.000              | 72         |
| 73<br>74 | Montebello True-Up Tracking Acct (MTTA)  | \$0.000             | \$0.000<br>\$0.000 | \$0.000<br>\$98.392                     | \$0.000<br>\$55.404 | \$0.000<br>\$237.323 | 73<br>74   |
| 74<br>75 | Natural Gas Vehicles Acct<br>Noncore Cost/Rev Memo Acct (ratepayer share)          | \$83.526<br>\$0.000 | \$0.000<br>\$0.000 | \$98.392<br>\$0.000                     | \$55.404<br>\$0.000 | \$237.323            | 74         |
| 75<br>76 | Noncore Cost/ KeV Memo Acct (ratepayer share)<br>Noncore Fixed Cost Account (NFCA) | \$0.000<br>\$29.670 | \$551.175          | \$34.951                                | \$19.680            | \$635.476            | 75         |
| 70       | Noncore Fixed Cost Tracking Account (CCSI)   | \$0.000             | \$0.000            | \$0.000                                 | \$0.000             | \$0.000              | 70         |
| 78       | Noncore Fixed Cost Tracking Account (MPO)  | \$43.450            | \$807.174          | \$51.184                                | \$28.821            | \$930.629            | 78         |
| 70<br>79 | Noncore Fixed Cost Tracking Account (NICO)   | (\$0.026)           | (\$0.462)          | (\$0.030)                               | (\$0.016)           | (\$0.534)            | 79         |
| 80       | Noncore Fixed Cost Tracking Account (TOP)  | (\$0.001)           | (\$0.023)          | (\$0.001)                               | (\$0.001)           | (\$0.027)            | 80         |
| 81       | Noncore Storage Balancing Acct (Subscribed)  | \$8.081             | \$150.119          | \$9.519                                 | \$5.360             | \$173.079            | 81         |
| 82       | Noncore Storage Balancing Acct (Unsubscribed)                                      | (\$20.468)          | (\$380.237)        | (\$24.111)                              | (\$13.577)          | (\$438.394)          | 82         |
| 83       | Pitas Point Franchise & Uncollectibles Acct  | (\$0.295)           | (\$5.473)          | (\$0.347)                               | (\$0.195)           | (\$6.310)            |            |
| 84       | Post Retirem Benefits Other than Pensions (PBOPS)                                  | (\$9.530)           | (\$134.379)        | (\$10.092)                              | (\$5.010)           | (\$159.010)          | 84         |
| 85       | RD&D Expense Acct  | (\$8.720)           | (\$122.966)        | (\$9.235)                               | (\$4.584)           | (\$145.505)          | 85         |
| 86       | Research Royalty Memo Acct   | (\$0.297)           | (\$4.192)          | (\$0.315)                               | (\$0.156)           | (\$4.961)            | 86         |
| 87       | Self-Generation Program Memo Account (SGPMA)                                       | \$0.000             | \$0.000            | \$0.000                                 | \$0.000             | \$0.000              | 87         |
| 88       | Wheeler Ridge Firm Access Charge Memo Acct   | \$0.000             | \$0.000            | \$0.000                                 | \$0.000             | \$0.000              | 88         |
| 89       | Zone Rate Credit Limitation Memo Acct  | (\$1.578)           | (\$22.255)         | (\$1.671)                               | (\$0.830)           | (\$26.334)           | 89         |
| 90       | Subtotal: Balancing and Tracking Accounts  | \$228.013           | \$2,712.550        | \$269.351                               | \$152.119           | \$3,362.033          | 90         |
| 91       | Subtotal-Transportation Revenue Requirement  | \$2,295.049         | \$32,346.843       | \$2,530.922                             | \$1,287.893         | \$38,460.707         | 91         |
|          |  | <i>,,</i>           | ,                  | ,_,                                     | ,                   | <i>+,,0</i>          | _ <u> </u> |

# TABLE SCG-15C Southern California Gas Company

## WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|          |  | Long        |              | Southwest                               | City of     |              | I        |
|----------|--|-------------|--------------|---|-------------|--------------|----------|
|          | Description  | Beach       | SDG&E        | Gas                                     | Vernon      | Total        |          |
|          | Α  | В           | С            | D                                       | E           | F            |          |
|          |  | <<<<<       | <<<<<< (M\$  | 5) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>>       | (M\$)        |          |
| 91       | Subtotal-Trans. RRQ (Table SCG-15B)  | \$2,295.049 | \$32,346.843 | \$2,530.922                             | \$1,287.893 | \$38,460.707 | 91       |
|          | OTHER COST ALLOCATION COMPONENTS   |             |              |   |             |              |          |
| 92       | Core Interstate Pipeline Demand Charges (IPDC)   | \$0.000     | \$0.000      | \$0.000                                 | \$0.000     | \$0.000      | 92       |
| 93       | Independent Power Producer (IPP) / COGEN Parity Adj  | ustment     |              |   |             |              | 93       |
| 94       | A = SUBTOTAL: TRANS. REV. REQ.   | \$2,295.049 | \$32,346.843 | \$2,530.922                             | \$1,287.893 | \$38,460.707 | 94       |
| 95<br>96 | Less Enhanced Oil Recovery (EOR) Allocated Cost<br>Core Averaging (25% of Res / Retail Difference) |             |              |   |             |              | 95<br>96 |
| 97       | B = SUBTOTAL: TRANS. RRQ w/o EOR   | \$2,295.049 | \$32,346.843 | \$2,530.922                             | \$1,287.893 | \$38,460.707 | 97       |
|          |  |             |              |   |             | 1            |          |
| 98       | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)   | \$0.000     | \$0.000      | \$0.000                                 | \$0.000     | \$0.000      | 98       |
| 99       | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP   | \$2,295.049 | \$32,346.843 | \$2,530.922                             | \$1,287.893 | \$38,460.707 | 99       |
| 100      | Average Year Throughput (MDth)   | 7,782       | 144,568      | 9,167                                   | 5,162       | 166,679      | 100      |
| 101      | AVERAGE TRANSPORTATION RATES (¢/th)  | 2.949 ¢     | 2.237 ¢      | 2.761 ¢                                 | 2.495 ¢     | 2.307 ¢      | 101      |

# TABLE SCG-16A

#### Southern California Gas Company

#### INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|             | Description                                 | Int'l Noncore<br>Mexicali | Unbndl'd<br>Storage | Total<br>Noncore | Unallct'd<br>to NSBA | Total<br>System | ] |
|-------------|---|---------------------------|---------------------|------------------|----------------------|-----------------|---|
|             | Α   | В                         | C                   | D                | E                    | F               | _ |
|             | LONG RUN MARGINAL COST ELEMENTS             | (M\$)                     | (M\$)               | (M\$)            | (M\$)                | (M\$)           |   |
|             |   |                           |                     |                  |                      |                 |   |
|             | CUSTOMER RELATED                            |                           |                     |                  |                      |                 |   |
| 1           | Number of Customers                         | 1                         |                     | 1,472            |                      | 4,898,330       |   |
| 2           | Per unit LRMC Cost (M\$/Cust/Yr)            | \$22.03                   | ¢0.000              | #0.500.504       |                      | #254 F52 440    | _ |
| 3           | Marginal Cust Cost Revenues                 | \$22.034                  | \$0.000             | \$8,532.794      |                      | \$356,752.440   |   |
|             | COMMON DISTRIBUTION - MEDIUM PRESSURE       |                           |                     |                  |                      |                 |   |
| 4           | Medium Pressure Peak Day Demand (mmcfd)     | 0                         | 0                   | 171              |                      | 3,148           |   |
| 5           | Per Unit LRMC Cost (\$/mcfd)                | \$82.77                   |                     |                  |                      |                 |   |
| 6           | Marginal MPD Cost Revenues                  | \$0.000                   | \$0.000             | \$14,163.318     |                      | \$260,532.331   |   |
|             |   |                           |                     |                  |                      |                 |   |
|             | COMMON DISTRIBUTION - HIGH PRESSURE         |                           |                     |                  |                      |                 |   |
| 7           | High Pressure Peak Month Demand (mmcf)      | 0                         | 0                   | 15,139           |                      | 66,311          |   |
| 8<br>9      | Per Unit LRMC Cost (\$/mcf)                 | \$0.69                    | ¢0.000              | ¢10.4(1.7(0      |                      | #45.000.005     |   |
| ,           | Marginal HPD Cost Revenues                  | \$0.000                   | \$0.000             | \$10,461.769     |                      | \$45,822.887    |   |
| 0           | Total Marginal Distr Cost Revenues          | \$0.000                   | \$0.000             | \$24,625.087     |                      | \$306,355.218   |   |
| ,           | Total Marginal Distr Cost Revenues          | \$0.000                   | \$0.000             | \$24,025.007     |                      | \$300,333.210   |   |
|             | TRANSMISSION                                |                           |                     |                  |                      |                 |   |
| 1           | Cold-Year Throughput (mdth)                 | 3,690                     | 0                   | 665,265          |                      | 1,044,284       |   |
| 2           | Per Unit LRMC Cost (\$/dth)                 | \$0.07                    |                     |                  |                      |                 |   |
| 3           | Marginal Transm Cost Revenues               | \$240.858                 | \$0.000             | \$43,421.459     |                      | \$68,159.812    |   |
|             |   |                           |                     |                  |                      |                 |   |
|             | STORAGE                                     |                           |                     |                  |                      |                 |   |
|             | Inventory                                   |                           | 20.071              | 00.071           |                      | 100 071         |   |
|             | Reservations (mmcf)                         |                           | 30,271              | 30,271           |                      | 100,271         |   |
| ;           | Per Unit LRMC Cost (\$/mcf)                 |                           | \$0.20              | ¢E 0(0.822       |                      | ¢10 774 014     | - |
|             | Marginal Inventory Revenues                 |                           | \$5,969.822         | \$5,969.822      |                      | \$19,774.914    |   |
|             | Injection Capacity                          |                           |                     |                  |                      |                 |   |
| 7           | Reservations (mmcfd)                        |                           | 121                 | 121              |                      | 448             |   |
| 3           | Per Unit LRMC Cost (\$/mcfd)                |                           | \$18.61             |                  |                      | 110             |   |
|             | Marginal Injection Capacity Revenues        |                           | \$2,251.987         | \$2,251.987      |                      | \$8,339.848     | 1 |
|             |   |                           |                     |                  |                      |                 |   |
|             | Injection Variable                          |                           |                     |                  |                      |                 |   |
| 0           | Injections (mdth)                           |                           | 30,755              | 30,755           |                      | 101,875         |   |
| L           | Per Unit O&M Cost (\$/dth)                  |                           | \$0.01              |                  |                      |                 | - |
| 2           | Marginal Injection Variable Revenues        |                           | \$358.192           | \$358.192        |                      | \$1,184.580     |   |
|             | Mith deserved Compositor                    |                           |                     |                  |                      |                 |   |
| 3           | Withdrawal Capacity<br>Reservations (mmcfd) |                           | 935                 | 935              |                      | 2,870           |   |
|             | Per Unit LRMC Cost (\$/mcfd)                |                           | \$10.69             | 935              |                      | 2,070           |   |
|             | Marginal Withdrawal Capacity Revs           |                           | \$9,994.641         | \$9,994.641      |                      | \$30,678.737    |   |
|             | in ginal vinital and capacity nevo          |                           | \$3,53 110 11       | \$7,777 1.011    |                      | \$00,010.101    |   |
|             | Withdrawal Variable                         |                           |                     |                  |                      |                 |   |
| 5           | Withdrawals (mdth)                          |                           | 30,755              | 30,755           |                      | 101,875         |   |
| 7           | Per Unit O&M Cost (\$/ dth)                 |                           | \$0.02              |                  |                      |                 |   |
| 3           | Marginal Withdrawal Variable Revs           |                           | \$498.877           | \$498.877        |                      | \$1,649.841     |   |
|             |   |                           |                     |                  |                      |                 |   |
| )           | Total Seasonal Storage Revenues             |                           | \$19,073.519        | \$19,073.519     |                      | \$61,627.921    |   |
|             |   | # 10 00 C                 | <b>#0.000</b>       | \$10.000 OC      |                      | \$10 FE1 0F0    |   |
| )<br>L      | Marginal Load Balancing Revenues            | \$42.206                  | \$0.000             | \$10,275.831     |                      | \$10,751.279    |   |
|             | Company Use Gas, Transmission               | \$38.527                  | \$0.000             | \$6,993.304      |                      | \$10,606.254    |   |
|             | UNSCALED MARGINAL COST REVENUES             | \$343.624                 | \$19,073.519        | \$112,921.995    |                      | \$814,252.924   |   |
|             | UNICIDED MARGINAE COST REVENUES             | φ <b>040.024</b>          | φ17,073.317         | φ112,921.993     |                      | ψ014,232.724    |   |
|             | EPMC Scaling Factor                         | 1.67                      | 1.67                | 1.66             |                      | 1.69            |   |
|             |   |                           |                     |                  |                      | ,               |   |
| ł           | SCALED LRMC REVENUES                        | \$575.315                 | \$20,747.273        | \$187,909.872    | \$11,186.657         | \$1,373,635.058 | 1 |
|             |   |                           |                     |                  |                      |                 |   |
| 5           | + Margin-Related Marketing Costs            | \$60.400                  | \$148.000           | \$5,434.000      |                      | \$24,137.000    |   |
|             | + SDG&E Moreno Credit                       | \$0.254                   | \$0.000             | (\$518.905)      |                      | (\$0.000)       | - |
|             | Subtotal                                    | \$635.969                 | \$20,895.273        | \$192,824.967    | \$11,186.657         | \$1,397,772.058 |   |
|             |   |                           |                     |                  |                      |                 |   |
| 7           |   | #0.00C                    | ¢104 505            | <b>#7 12 075</b> | #0.000               | #c 70 c 070     | 1 |
| 5<br>7<br>8 | + Uncollectibles                            | \$0.000                   | \$104.727           | \$742.973        | \$0.000              | \$6,726.078     |   |

# TABLE SCG-16B

#### Southern California Gas Company

## INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|          | <u></u>  | Int'l Noncore      | Unbndl'd           | Total                | Unallct'd    | Total                | ]        |
|----------|--|--------------------|--------------------|----------------------|--------------|----------------------|----------|
|          | Description  | Mexicali           | Storage            | Noncore              | to NSBA      | System               |          |
|          | Α  | В                  | С                  | D                    | E            | F                    |          |
|          |  | (M\$)              | (M\$)              | (M\$)                | (M\$)        | (M\$)                |          |
| 39       | Total Base Margin (Table SCG-16A)                                    | \$635.969          | \$21,000.000       | \$193,567.940        | \$11,186.657 | \$1,404,498.136      | 39       |
|          | OTHER OPERATING COSTS AND REVENUES                                   |                    |                    |                      |              |                      |          |
| 40       | Brokerage Fee Adjustment: Core                                       | \$0.000            | \$0.000            | \$0.000              |              | (\$6,507.971)        | 40       |
| 41       | Brokerage Fee Adjustment: Noncore                                    | (\$0.497)          | \$0.000            | (\$83.327)           |              | (\$83.327)           | 41       |
| 42       | CCSI: Load Balancing   | \$0.521            | \$0.000            | \$87.504             |              | \$87.504             | 42       |
| 43       | Company Use Gas: Other   | \$2.929            | \$0.000            | \$531.661            |              | \$806.333            | 43       |
| 44       | Company Use Gas: Storage   | \$10.047           | \$0.000            | \$1,823.688          |              | \$5,317.223          | 44       |
| 45       | Exchange Revenues & Interutility Transactions                        | \$1.143            | \$0.000            | \$191.097            |              | \$308.488            | 45       |
| 46       | Fuel Cell Equipment Revenues   | (\$0.169)          | \$0.000            | (\$43.242)           |              | (\$388.625)          | 46       |
| 47       | Marketing: DSM Program Awards  | \$0.000            | \$0.000            | \$0.000              |              | \$907.000            | 47       |
| 48       | Marketing: Non-Margin Costs  | \$0.000            | \$0.000            | \$99.514             |              | \$45,895.442         | 48       |
| 49       | RD&D "Common Good"   | \$0.221            | \$0.000            | \$56.702             |              | \$509.960            | 49       |
| 50       | Unaccounted For Gas  | \$17.914           | \$0.000            | \$9,129.993          |              | \$32,774.738         | 50       |
| 51       | Well Incidents & Surface Leaks                                       | \$0.048            | \$0.000            | \$8.020              |              | \$159.112            | 51       |
| 52       | Subtotal: Other Operating Costs and Revenues                         | \$32.157           | \$0.000            | \$11,801.612         | \$0.000      | \$79,785.878         | 52       |
|          | TRANSITION COSTS   |                    |                    |                      |              |                      |          |
| 53       | Interstate Trans. Cost Surcharge Account (ITCS)                      | \$287.371          | \$0.000            | \$48,335.583         |              | \$59,894.562         | 53       |
| 54       | MPO Transition Cost Adjustment                                       | \$0.000            | \$0.000            | \$0.000              |              | \$0.000              | 54       |
| 55       | Pitco/Popco Transition Costs   | (\$89.033)         | \$0.000            | (\$14,975.306)       |              | (\$23,324.626)       | 55       |
| 56       | Subtotal: Transition Costs   | \$198.338          | \$0.000<br>\$0.000 | \$33,360.277         | \$0.000      | \$36,569.936         | 56       |
|          |  | 4                  |                    | +,                   |              |                      |          |
|          | REGULATORY ACCOUNTS  |                    |                    |                      |              |                      |          |
| 57       | Affiliate Transaction Tracking Acct (AFTA)                           | (\$0.048)          | \$0.000            | (\$12.360)           |              | (\$111.159)          | 57       |
| 58       | Aliso/Goleta Tracking Account (AGTA)                                 | \$0.000            | \$0.000            | \$0.000              |              | \$0.000              | 58       |
| 59       | Baseline Memorandum Account (BMA)                                    | \$0.000            | \$0.000            | \$0.000              |              | \$0.000              | 59       |
| 60       | Brokerage Fee Balancing Acct   | \$5.263            | \$0.000            | \$885.306            |              | \$885.306            | 60       |
| 61       | Catastrophic Event (CEMA - Northridge)                               | \$0.000            | \$0.000            | \$0.000              |              | \$0.000              | 61       |
| 62       | Catastrophic Event (CEMA - Double Refund)                            | \$0.000            | \$0.000            | \$0.000              |              | \$0.000              | 62       |
| 63       | Conservation Expense Account (CEA)                                   | \$0.000            | \$0.000            | \$0.000              |              | \$0.000              | 63       |
| 64       | Core Fixed Cost Account (CFCA)                                       | \$0.000            | \$0.000            | \$0.000              |              | (\$132,042.617)      | 64       |
| 65       | Vacant   | \$0.000            | \$0.000            | \$0.000              |              | \$0.000              | 65       |
| 66       | Economic Practicality Shortfall Memo Acct                            | \$0.000            | \$0.000            | (\$1,638.876)        |              | (\$1,638.876)        | 66       |
| 67       | El Paso Turned-Back Capacity Bal Acct (EPTCBA)                       | \$0.000            | \$0.000            | \$0.000              |              | \$0.000              | 67       |
| 68<br>68 | Enhanced Oil Recovery Account CORE                                   | \$0.000            | \$0.000            | \$0.000              |              | \$14,139.603         | 68<br>60 |
| 69       | Enhanced Oil Recovery Account NONCORE                                | \$5.617            | \$0.000            | \$1,441.052          |              | \$1,441.052          | 69       |
| 70<br>71 | Hazardous Substance Cost Recovery Acct                               | \$34.738           | \$0.000            | \$5,842.897          |              | \$9,100.541          | 70<br>71 |
| 71       | Intervenor Award Memo Acct<br>Montebello Refund Memo Acct (MRMA)     | \$2.315<br>\$0.000 | \$0.000<br>\$0.000 | \$389.430<br>\$0.000 |              | \$606.552<br>\$0.000 | 71       |
| 73       |  | \$0.000            | \$0.000            | \$0.000              |              | \$0.000              | 72       |
| 73       | Montebello True-Up Tracking Acct (MTTA)<br>Natural Gas Vehicles Acct | \$39.607           | \$0.000            | \$5,023.664          |              | \$8,689.376          | 74       |
| 74       | Noncore Cost/Rev Memo Acct (ratepayer share)                         | \$0.000            | \$0.000            | \$5,023.004          |              | \$0,009.376          | 74       |
| 75<br>76 | Noncore Fixed Cost Account (NFCA)                                    | \$13.885           | \$0.000            | \$2,335.478          |              | \$2,335.478          | 75       |
| 70       | Noncore Fixed Cost Tracking Account (CCSI)                           | \$0.000            | \$0.000            | \$50.650             |              | \$50.650             | 77       |
| 78       | Noncore Fixed Cost Tracking Account (MPO)                            | \$20.334           | \$0.000            | \$3,420.214          |              | \$3,420.214          | 78       |
| 70<br>79 | Noncore Fixed Cost Tracking Account (PDC)                            | (\$0.011)          | \$0.000            | (\$1.922)            |              | (\$1.922)            | 79       |
| 80       | Noncore Fixed Cost Tracking Account (TDC)                            | (\$0.001)          | \$0.000            | (\$0.098)            |              | (\$0.098)            | 80       |
| 81       | Noncore Storage Balancing Acct (Subscribed)                          | \$3.782            | \$0.000            | \$636.094            |              | \$636.094            | 81       |
| 82       | Noncore Storage Balancing Acct (Unsubscribed)                        | (\$9.579)          | \$0.000            | (\$1,611.169)        |              | (\$2,509.458)        | 82       |
| 83       | Pitas Point Franchise & Uncollectibles Acct                          | (\$0.138)          | \$0.000            | (\$23.189)           |              | (\$36.118)           |          |
| 84       | Post Retirem Benefits Other than Pensions (PBOPS)                    | (\$3.851)          | \$0.000            | (\$988.092)          |              | (\$8,886.569)        | 84       |
|          | RD&D Expense Acct  | (\$3.524)          | \$0.000            | (\$904.172)          |              | (\$8,131.828)        | 85       |
|          | Research Royalty Memo Acct   | (\$0.120)          | \$0.000            | (\$30.826)           |              | (\$277.242)          | 86       |
| 87       | Self-Generation Program Memo Account (SGPMA)                         | \$0.000            | \$0.000            | \$0.000              |              | \$0.000              | 87       |
|          | Wheeler Ridge Firm Access Charge Memo Acct                           | \$0.000            | \$0.000            | \$0.000              |              | \$0.000              | 88       |
| 89       | Zone Rate Credit Limitation Memo Acct                                | (\$0.638)          | \$0.000            | (\$163.640)          |              | (\$1,471.727)        | 89       |
| 90       | Subtotal: Balancing and Tracking Accounts                            | \$107.632          | \$0.000            | \$14,650.440         | \$0.000      | (\$113,802.747)      | 90       |
| 01       | Cultotal Transportation Documents Description                        | ¢074.005           | 621 000 000        | ¢252,200,200         | ¢11 100 055  | ¢1 407 0F1 000       | 01       |
| 91       | Subtotal-Transportation Revenue Requirement                          | \$974.095          | \$21,000.000       | \$253,380.269        | \$11,186.657 | \$1,407,051.203      | 91       |

# TABLE SCG-16C Southern California Gas Company

## INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|          |  | Int'l Noncore | Unbndl'd     | Total          | Unallct'd    | Total           | 1        |
|----------|--|---------------|--------------|----------------|--------------|-----------------|----------|
|          | Description  | Mexicali      | Storage      | Noncore        | to NSBA      | System          |          |
|          | Α  | В             | С            | D              | E            | F               |          |
|          |  | (M\$)         | (M\$)        | (M\$)          | (M\$)        | (M\$)           |          |
| 91       | Subtotal-Trans. RRQ (Table SCG-16B)  | \$974.095     | \$21,000.000 | \$253,380.269  | \$11,186.657 | \$1,407,051.203 | 91       |
|          | OTHER COST ALLOCATION COMPONENTS   |               |              |                |              |                 |          |
| 92       | Core Interstate Pipeline Demand Charges (IPDC)   | \$0.000       | \$0.000      | \$0.000        |              | \$118,935.690   | 92       |
| 93       | Independent Power Producer (IPP) / COGEN Parity Adju   | istment       |              |                |              |                 | 93       |
| 94       | A = SUBTOTAL: TRANS. REV. REQ.   | \$974.095     | \$21,000.000 | \$253,380.269  | \$11,186.657 | \$1,525,986.893 | 94       |
| 95<br>96 | Less Enhanced Oil Recovery (EOR) Allocated Cost<br>Core Averaging (25% of Res / Retail Difference) |               |              | (\$22,776.696) |              | (\$22,776.696)  | 95<br>96 |
|          | B = SUBTOTAL: TRANS. RRQ w/o EOR   | \$974.095     | \$21,000.000 | \$230,603.572  | \$11,186.657 | \$1,503,210.197 | 97       |
| 98       | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)   | \$0.000       | \$0.000      | \$0.000        | \$0.000      | \$0.000         | 98       |
| 99       | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP   | \$974.095     | \$21,000.000 | \$230,603.572  | \$11,186.657 | \$1,503,210.197 | 99       |
| 100      | Average Year Throughput (MDth)   | 3,642         |              | 610,423        |              | 950,295         | 100      |
| 101      | AVERAGE TRANSPORTATION RATES (¢/th)  | 2.675 ¢       |              | 3.778 ¢        |              | 15.818 ¢        | 101      |

# TABLE SCG-13A

#### Southern California Gas Company

#### CORE COST ALLOCATION & REVENUE REQUIREMENTS

|          |   |                            | CORE                   | C&I                 | Non-Res                                 | Gas                 | Core                     | 1        |
|----------|---|----------------------------|------------------------|---------------------|---|---------------------|--------------------------|----------|
|          | Description   | Residential                | G-10                   | G-20                | A/C                                     | Engine              | Totals                   |          |
|          | Α   | В                          | С                      | D                   | E                                       | F                   | G                        |          |
|          | LONG RUN MARGINAL COST ELEMENTS                                   | ~~~~~                      | <<<<< (M\$ Unless      | Noted Otherwis      | e) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>                 | (M\$)                    |          |
|          | CUSTOMER RELATED  |                            |                        |                     |   |                     |                          |          |
| 1        | Number of Customers   | 4,695,661                  | 200,385                | 95                  | 18                                      | 698                 | 4,896,857                | 1        |
| 2        | Per unit LRMC Cost (M\$/Cust/Yr)                                  | \$0.06                     | \$0.23                 | \$1.09              | \$1.96                                  | \$2.46              |                          | 2        |
| 3        | Marginal Cust Cost Revenues                                       | \$300,393.918              | \$46,003.585           | \$103.329           | \$35.218                                | \$1,717.241         | \$348,253.292            | 3        |
|          | COMMON DISTRIBUTION - MEDIUM PRESSURE                             | 2.404                      | 475                    | 15                  | 0                                       | 1                   | 0.077                    |          |
| 4<br>5   | Medium Pressure Peak Day Demand (mmcfd)                           | 2,486<br>\$82.77           | 475<br>\$82.77         | 15<br>\$82.77       | 0<br>\$82.77                            | 1<br>\$82.77        | 2,977                    | 4<br>5   |
| 5        | Per Unit LRMC Cost (\$/mcfd) Marginal MPD Cost Revenues           | \$205,780.446              | \$39,293.585           | \$1,209.723         | \$24.440                                | \$60.820            | \$246,369.013            | 6        |
| 0        | Warginar Wir D Cost Revenues                                      | \$200,700. <del>11</del> 0 | φ39 <b>,2</b> 93.303   | \$1,207.725         | φ21.110                                 | \$00.020            | \$2 <b>1</b> 0,507.015   | 0        |
|          | COMMON DISTRIBUTION - HIGH PRESSURE                               |                            |                        |                     |   |                     |                          |          |
| 7        | High Pressure Peak Month Demand (mmcf)                            | 41,110                     | 9,591                  | 434                 | 9                                       | 27                  | 51,171                   | 7        |
| 8        | Per Unit LRMC Cost (\$/mcf)                                       | \$0.69                     | \$0.69                 | \$0.69              | \$0.69                                  | \$0.69              | #25 0 (1 11 0            | 8        |
| 9        | Marginal HPD Cost Revenues  | \$28,408.207               | \$6,627.784            | \$300.192           | \$6.121                                 | \$18.813            | \$35,361.118             | 9        |
| 10       | Total Marginal Distr Cost Revenues                                | \$234,188.652              | \$45,921.369           | \$1,509.915         | \$30.562                                | \$79.633            | \$281,730.131            | 10       |
|          | TRANSMISSION  |                            |                        |                     |   |                     |                          |          |
| 11       | Cold-Year Throughput (mdth)                                       | 288,850                    | 83,645                 | 4,800               | 120                                     | 1,604               | 379,019                  | 11       |
| 12       | Per Unit LRMC Cost (\$/dth)                                       | \$0.07                     | \$0.07                 | \$0.07              | \$0.07                                  | \$0.07              |                          | 12       |
| 13       | Marginal Transm Cost Revenues <u>STORAGE</u>                      | \$18,853.080               | \$5,459.465            | \$313.283           | \$7.832                                 | \$104.692           | \$24,738.353             | 13       |
| 14       | Inventory<br>Reservations (mmcf)                                  | 59,324                     | 10,003                 | 672                 | 0                                       | 0                   | 70,000                   | 14       |
| 14<br>15 | Per Unit LRMC Cost (\$/mcf)                                       | \$0.20                     | \$0.20                 | \$0.20              | \$0.20                                  | \$0.20              | 70,000                   | 14       |
|          | Marginal Inventory Revenues                                       | \$11,699.636               | \$1,972.838            | \$132.618           | \$0.000                                 | \$0.000             | \$13,805.093             | 16       |
|          | Injection Capacity  |                            |                        |                     |   |                     |                          |          |
| 17       | Reservations (mmcfd)  | 277                        | 47                     | 3                   | 0                                       | 0                   | 327                      | 17       |
| 18       | Per Unit LRMC Cost (\$/mcfd)                                      | \$18.61                    | \$18.61                | \$18.61             | \$18.61                                 | \$18.61             |                          | 18       |
| 19       | Marginal Injection Capacity Revenues                              | \$5,159.383                | \$869.995              | \$58.483            | \$0.000                                 | \$0.000             | \$6,087.861              | 19       |
|          | Injection Variable  |                            |                        |                     |   |                     |                          |          |
| 20       | Injections (mdth)   | 59,993                     | 10,116                 | 680                 | 7                                       | 323                 | 71,120                   | 20       |
| 21       | Per Unit O&M Cost (\$/dth)  | \$0.01                     | \$0.01                 | \$0.01              | \$0.01                                  | \$0.01              |                          | 21       |
| 22       | Marginal Injection Variable Revenues                              | \$698.722                  | \$117.821              | \$7.920             | \$0.042                                 | \$1.883             | \$826.388                | 22       |
|          | Withdrawal Capacity<br>Reservations (mmcfd)                       | 1 (1(                      | 309                    | 10                  | 0                                       | 0                   | 1.025                    | 22       |
| 23<br>24 | Per Unit LRMC Cost (\$/mcfd)                                      | 1,616<br>\$10.69           | \$10.69                | \$10.69             | \$10.69                                 | \$10.69             | 1,935                    | 23<br>24 |
| 25       | Marginal Withdrawal Capacity Revs                                 | \$17,276.453               | \$3,298.923            | \$101.563           | \$2.052                                 | \$5.106             | \$20,684.096             | 25       |
|          |   | ····                       | <i>to)_/ or _c</i>     | +                   | +=                                      | +                   | +_0,000000000            |          |
|          | Withdrawal Variable   | E0.000                     | 10 11 /                | (00                 | -                                       | 200                 | E1 100                   | 26       |
| 26<br>27 | Withdrawals (mdth)  | 59,993<br>\$0.02           | 10,116<br>\$0.02       | 680<br>\$0.02       | 7<br>\$0.01                             | 323<br>\$0.01       | 71,120                   | 26<br>27 |
| 27<br>28 | Per Unit O&M Cost (\$/dth)<br>Marginal Withdrawal Variable Revs   | \$973.155                  | \$164.097              | \$0.02              | \$0.01                                  | \$2.622             | \$1,150.964              | 27       |
| 29       | Total Seasonal Storage Revenues                                   | \$35,807.349               | \$6,423.675            | \$311.615           | \$2.151                                 | \$9.612             | \$42,554.402             | 29       |
| 20       | Marginal Load Balancing Personage                                 | \$256 070                  | \$110 202              | ¢< EEE              | ¢0 169                                  | \$2.244             | ¢175 140                 | 20       |
| 30<br>31 | Marginal Load Balancing Revenues<br>Company Use Gas, Transmission | \$356.279<br>\$2,710.838   | \$110.203<br>\$838.503 | \$6.555<br>\$49.872 | \$0.168<br>\$1.277                      | \$2.244<br>\$17.073 | \$475.448<br>\$3,617.563 | 30<br>31 |
| 32       | UNSCALED MARGINAL COST REVENUES                                   | \$592,310.117              | \$104,756.800          | \$2,294.567         | \$77.209                                | \$1,930.494         | \$701,369.188            | 32       |
| 33       | EPMC Scaling Factor   | 1.71                       | 1.71                   | 1.71                | 1.71                                    | 1.71                | 1.71                     | 33       |
| 34       | SCALED LRMC REVENUES  | \$1,013,399.245            | \$179,231.216          | \$3,925.837         | \$132.099                               | \$3,302.935         | \$1,199,991.332          | 34       |
| 35       | + Margin-Related Marketing Costs                                  | \$14,202.000               | \$4,329.734            | \$135.266           | \$3.000                                 | \$33.000            | \$18,703.000             | 35       |
| 36       | + SDG&E Moreno Credit   | \$438.217                  | \$77.504               | \$1.698             | \$0.057                                 | \$1.428             | \$518.903                | 36       |
| 37       | Subtotal  | \$1,028,039.462            | \$183,638.453          | \$4,062.801         | \$135.156                               | \$3,337.363         | \$1,219,213.235          | 37       |
| 38       | + Uncollectibles  | \$5,153.462                | \$920.562              | \$20.366            | \$0.678                                 | \$16.730            | \$6,111.797              | 38       |
| 39       | TOTAL BASE MARGIN   | \$1,033,192.924            | \$184,559.015          | \$4,083.167         | \$135.833                               | \$3,354.093         | \$1,225,325.032          | 39       |

# TABLE SCG-13B

#### Southern California Gas Company

## CORE COST ALLOCATION & REVENUE REQUIREMENTS

|  |                                  | CORE                          |                            | Non-Res                 | Gas                      | Core                             |
|--|----------------------------------|-------------------------------|----------------------------|-------------------------|--------------------------|----------------------------------|
| Description  | Residential                      | G-10                          | G-20                       | A/C                     | Engine                   | Totals                           |
| A  | В                                | C<br><<<<<<<<                 | $\frac{D}{(M^{c})}$        | <u>E</u>                | F                        | G<br>(M\$)                       |
|  |                                  |                               | < (1013)                   |                         |                          | (1015)                           |
| Total Base Margin (Table SCG-13A)  | \$1,033,192.924                  | \$184,559.015                 | \$4,083.167                | \$135.833               | \$3,354.093              | \$1,225,325.032                  |
| OTHER OPERATING COSTS AND REVENUES   |                                  |                               |                            |                         |                          |                                  |
| Brokerage Fee Adjustment: Core   | (\$4,876.779)                    | (\$1,508.462)                 | (\$89.719)                 | (\$2.298)               | (\$30.714)               | (\$6,507.971)                    |
| Brokerage Fee Adjustment: Noncore  | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| CCSI: Load Balancing   | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| Company Use Gas: Other   | \$205.827                        | \$63.665                      | \$3.787                    | \$0.097                 | \$1.296                  | \$274.672                        |
| Company Use Gas: Storage   | \$2,858.220                      | \$581.295                     | \$37.384                   | \$0.589                 | \$16.046                 | \$3,493.535                      |
| Exchange Revenues & Interutility Transactions                                      | \$89.463                         | \$25.907                      | \$1.487                    | \$0.037                 | \$0.497                  | \$117.391                        |
| Fuel Cell Equipment Revenues   | (\$291.676)                      | (\$51.586)                    | (\$1.130)                  | (\$0.038)               | (\$0.951)                | (\$345.381)                      |
| Marketing: DSM Program Awards  | \$3,428.392                      | \$1,060.454                   | \$63.073                   | \$1.615                 | \$21.592                 | \$4,575.125                      |
| Marketing: Non-Margin Costs  | \$30,672.195                     | \$14,956.317                  | \$99.343                   | \$0.821                 | \$67.252                 | \$45,795.929                     |
| RD&D "Common Good"   | \$382.777                        | \$67.699                      | \$1.483                    | \$0.050                 | \$1.248                  | \$453.256                        |
| Unaccounted For Gas  | \$23,101.749                     | \$686.300                     | (\$121.640)                | \$0.594                 | \$7.939                  | \$23,674.941                     |
| Well Incidents & Surface Leaks   | \$128.048                        | \$21.592                      | \$1.451                    | \$0.000                 | \$0.000                  | \$151.091                        |
| Subtotal: Other Operating Costs and Revenues                                       | \$55,698.216                     | \$15,903.180                  | (\$4.481)                  | \$1.467                 | \$84.205                 | \$71,682.588                     |
| TRANSITION COSTS   |                                  |                               |                            |                         |                          |                                  |
| Interstate Trans. Cost Surcharge Account (ITCS)                                    | \$8,661.776                      | \$2,679.219                   | \$159.352                  | \$4.081                 | \$54.552                 | \$11,558.979                     |
| MPO Transition Cost Adjustment   | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| Pitco/Popco Transition Costs   | (\$7,062.915)                    | (\$2,184.667)                 | (\$129.937)                | (\$3.328)               | (\$44.482)               | (\$9,425.328)                    |
| 5 Subtotal: Transition Costs   | \$1,598.861                      | \$494.552                     | \$29.414                   | \$0.753                 | \$10.070                 | \$2,133.651                      |
| REGULATORY ACCOUNTS  |                                  |                               |                            |                         |                          |                                  |
| Affiliate Transaction Tracking Acct (AFTA)   | (\$273.841)                      | (\$48.432)                    | (\$1.061)                  | (\$0.036)               | (\$0.893)                | (\$324.262)                      |
| Aliso/Goleta Tracking Account (AGTA)   | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| Baseline Memorandum Account (BMA)  | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| Brokerage Fee Balancing Acct   | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| Catastrophic Event (CEMA - Northridge)   | \$2,363.603                      | \$418.030                     | \$9.156                    | \$0.308                 | \$7.704                  | \$2,798.801                      |
| Catastrophic Event (CEMA - Double Refund)  | (\$392.818)                      | (\$69.474)                    | (\$1.522)                  | (\$0.051)               | (\$1.280)                | (\$465.145                       |
| Conservation Expense Account (CEA)   | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| Core Fixed Cost Account (CFCA)   | (\$119,371.241)                  | (\$36,923.338)                | (\$2,196.088)              | (\$56.244)              | (\$751.797)              | (\$159,298.707)                  |
| Vacant   | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| Economic Practicality Shortfall Memo Acct  | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| El Paso Turned-Back Capacity Bal Acct (EPTCBA)                                     | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| Enhanced Oil Recovery Account CORE   | \$91.704                         | \$16.219                      | \$0.355                    | \$0.012                 | \$0.299                  | \$108.589                        |
| Enhanced Oil Recovery Account NONCORE  | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| Hazardous Substance Cost Recovery Acct   | \$1,700.090                      | \$525.864                     | \$31.277                   | \$0.801                 | \$10.707                 | \$2,268.738                      |
| Intervenor Award Memo Acct   | \$51.410                         | \$15.902                      | \$0.946                    | \$0.024                 | \$0.324                  | \$68.606                         |
| Montebello Refund Memo Acct (MRMA)   | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| Montebello True-Up Tracking Acct (MTTA)  | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| Natural Gas Vehicles Acct  | \$1,574.201                      | \$486.924                     | \$28.961                   | \$0.742                 | \$9.914                  | \$2,100.741                      |
| Noncore Cost/Rev Memo Acct (ratepayer share)                                       | (\$1,418.952)                    | (\$438.904)                   | (\$26.105)                 | (\$0.669)               | (\$8.937)                | (\$1,893.566)                    |
| Noncore Fixed Cost Account (NFCA)  | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| Noncore Fixed Cost Tracking Account (CCSI)   | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| Noncore Fixed Cost Tracking Account (MPO)  | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| Noncore Fixed Cost Tracking Account (PDC)  | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| Noncore Fixed Cost Tracking Account (TOP)  | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| Noncore Storage Balancing Acct (Subscribed)  | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| Noncore Storage Balancing Acct (Unsubscribed)                                      | \$1,677.225                      | \$518.791                     | \$30.856                   | \$0.790                 | \$10.563                 | \$2,238.225                      |
| Pitas Point Franchise & Uncollectibles Acct  | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| Post Retirem Benefits Other than Pensions (PBOPS)                                  | (\$2,779.282)                    | (\$491.548)                   | (\$10.767)                 | (\$0.362)               | (\$9.058)                | (\$3,291.017)                    |
| RD&D Expense Acct  | (\$2,418.950)                    | (\$427.819)                   | (\$9.371)                  | (\$0.315)               | (\$7.884)                | (\$2,864.339)                    |
| Research Royalty Memo Acct   | (\$243.488)                      | (\$43.064)                    | (\$0.943)                  | (\$0.032)               | (\$0.794)                | (\$288.320)                      |
| Self-Generation Program Memo Account (SGPMA)                                       | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| Wheeler Ridge Firm Access Charge Memo Acct   | \$0.000                          | \$0.000                       | \$0.000                    | \$0.000                 | \$0.000                  | \$0.000                          |
| Zone Rate Credit Limitation Memo Acct<br>Subtotal: Balancing and Tracking Accounts | (\$1,333.230)<br>(\$120,773.569) | (\$235.797)<br>(\$36,696.644) | (\$5.165)<br>(\$2,149.470) | (\$0.174)<br>(\$55.205) | (\$4.345)<br>(\$745.477) | (\$1,578.710)<br>(\$160,420.365) |
| Subtown, Datancing and Hatking Accounts  | (#120,773.309)                   | (450,070.011)                 | (\$4,147.470)              | (400.200)               | (4/ 13.11/)              | (#100,420.303)                   |
|  |                                  | \$164,260.103                 | \$1,958.631                | \$82.848                | \$2,702.890              | \$1,138,720.906                  |

# TABLE SCG-13C

#### Southern California Gas Company

#### CORE COST ALLOCATION & REVENUE REQUIREMENTS

|          |   |  | CORE   | C&I                                     | Non-Res                                | Gas                                    | Core   | 1                        |
|----------|---|--|--|---|--|--|--|--------------------------|
|          | Description   | Residential                                      | G-10   | G-20                                    | A/C                                    | Engine                                 | Totals   |                          |
|          | A   | В  | С  | D                                       | E                                      | F                                      | G  | Ī                        |
|          |   | <<<<<<   |  | < (M\$) >>>>>>>                         | »>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>                                    | (M\$)  |                          |
| 91       | Subtotal-Trans. RRQ (Table SCG-13B)   | \$969,716.433                                    | \$164,260.103                                  | \$1,958.631                             | \$82.848                               | \$2,702.890                            | \$1,138,720.906                                  | 91                       |
|          | OTHER COST ALLOCATION COMPONENTS  |  |  |   |  |  |  |                          |
| 92<br>93 | Core Interstate Pipeline Demand Charges (IPDC)<br>Independent Power Producer (IPP) / COGEN Parity Adju  | \$89,981.858<br>1stment                          | \$27,832.755                                   | \$1,655.408                             | \$42.397                               | \$566.703                              | \$120,079.121                                    | 92<br>93                 |
| 94       | A = SUBTOTAL: TRANS. REV. REQ.  | \$1,059,698.291                                  | \$192,092.858                                  | \$3,614.039                             | \$125.245                              | \$3,269.594                            | \$1,258,800.027                                  | 94                       |
| 95       | Less Enhanced Oil Recovery (EOR) Allocated Cost   |  |  |   |  |  |  | 95                       |
| 96       | Core Averaging (25% of Res / Retail Difference)   | (\$25,908.184)                                   | \$25,908.184                                   |   |  |  |  | 96                       |
| 97       | B = SUBTOTAL: TRANS. RRQ w/o EOR  | \$1,033,790.107                                  | \$218,001.042                                  | \$3,614.039                             | \$125.245                              | \$3,269.594                            | \$1,258,800.027                                  | 97                       |
| 98       | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)  | \$0.000  | \$0.000  | \$0.000                                 | \$0.000                                | \$0.000                                | \$0.000  | 98                       |
| 99       | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP  | \$1,033,790.107                                  | \$218,001.042                                  | \$3,614.039                             | \$125.245                              | \$3,269.594                            | \$1,258,800.027                                  | 99                       |
| 100      | Average Year Throughput (MDth)  | 254,685  | 78,778   | 4,685                                   | 120                                    | 1,604                                  | 339,873  | 100                      |
| 101      | AVERAGE TRANSPORTATION RATES (\$/th)  | 40.591 ¢   | 27.673 ¢                                       | 7.713 ¢                                 | 10.437 ¢                               | 20.384 ¢                               | 37.037 ¢   | 101                      |
| 103      | GAS PROCUREMENT RELATED COSTS<br>Vacant<br>Carrying Cost Storage Inventory (CCSI): Other<br>Core Interstate Pipeline Demand Charge: SJ Lateral<br>TOTAL: PROCURMENT RELATED COSTS | \$1,283.700<br>\$5,875.054<br><b>\$7,158.754</b> | \$341.676<br>\$1,563.732<br><b>\$1,905.407</b> | \$14.770<br>\$67.595<br><b>\$82.365</b> | \$0.540<br>\$2.470<br><b>\$3.010</b>   | \$7.759<br>\$35.511<br><b>\$43.270</b> | \$1,648.444<br>\$7,544.361<br><b>\$9,192.805</b> | 102<br>103<br>104<br>105 |
| 106      |   | 252,138  | 67,110   | 2,901                                   | 106                                    | 1,524                                  | 323,780  | 106                      |
| 107      | A = GAS PROC. RELATED COST (¢/th)   | 0.284 ¢  | 0.284 ¢  | 0.284 ¢                                 | 0.284 ¢                                | 0.284 ¢                                | 0.284 ¢  | 107                      |
| 108      | B = TOTAL PROC. RELATED RATE (¢/th)   | 40.875 ¢   | 27.957 ¢                                       | 7.997 ¢                                 | 10.721 ¢                               | 20.668 ¢                               | 37.798 ¢   | 108                      |
| 109      | TOTAL: PROC. CUSTOMER TRANS. REVS.  | \$1,030,610.960                                  | \$187,618.677                                  | \$2,319.973                             | \$113.643                              | \$3,149.791                            | \$1,223,813.043                                  | 109                      |
| 110      | CORE AGGREGATION TRANSPORTATION (CAT) C<br>El Paso Settlement Proceeds Memo Acct (EPSPMA)   | USTOMER REFUNI<br>\$0,000                        | <u>D</u><br>\$0.000                            | \$0.000                                 | \$0.000                                | \$0,000                                | \$0.000  | 110                      |
| 111      |   | \$0.000  | \$0.000  | \$0.000                                 | \$0.000                                | \$0.000                                | \$0.000  | 111                      |
| 112      | CAT Customer Average Year Throughput (MDth)   | 2,547  | 11,668   | 1,784                                   | 14                                     | 80                                     | 16,093   | 112                      |
| 113      | A = CAT CUSTOMER REFUND (¢/th)  | 0.000¢   | 0.000 ¢  | 0.000 ¢                                 | 0.000 ¢                                | 0.000 ¢                                | 0.000 ¢  | 113                      |
| 114      | B = TOTAL CAT CUSTOMER RATE (¢/th)  | 40.591 ¢   | 27.673 ¢                                       | 7.713 ¢                                 | 10.437 ¢                               | 20.384 ¢                               | 27.453 ¢   | 114                      |
| 115      | TOTAL: TRANSPORTATION CUSTOMER REVS.  | \$10,337.901                                     | \$32,287.773                                   | \$1,376.431                             | \$14.612                               | \$163.072                              | \$44,179.789                                     | 115                      |

# TABLE SCG-14A

#### Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|                  |   |                                  | Electric Ge             |                         |              |                         |
|------------------|---|----------------------------------|-------------------------|-------------------------|--------------|-------------------------|
|                  | Description   | Industrial                       | Cogen                   | IPP                     | EOR          | Total                   |
|                  | Α   | B                                | C<br><< (M\$ Unless Not | D<br>ted Otherwise) >>: | E            | F<br>(M\$)              |
|                  | LONG RUN MARGINAL COST ELEMENTS   |                                  |                         | ieu Onierwisej >>>      |              | (1414)                  |
|                  | CUSTOMER RELATED  |                                  |                         |                         |              |                         |
| 1                | Number of Customers   | 1,162                            | 215                     | 23                      | 67           | 1,467                   |
| 2                | Per unit LRMC Cost (M\$/Cust/Yr)  | \$4.58                           | \$5.91                  | \$40.67                 | \$11.00      |                         |
| 3                | Marginal Cust Cost Revenues   | \$5,328.941                      | \$1,271.235             | \$935.420               | \$737.328    | \$8,272.924             |
|                  | -   |                                  |                         |                         |              |                         |
| 4                | <u>COMMON DISTRIBUTION - MEDIUM PRESSURE</u><br>Medium Pressure Peak Day Demand (mmcfd) | 152                              | 19                      | 0                       | 0            | 171                     |
| ;                | Per Unit LRMC Cost (\$/mcfd)  | \$82.77                          | \$82.77                 | \$82.77                 | \$82.77      | 1/1                     |
| 5                | Marginal MPD Cost Revenues  | \$12,598.370                     | \$1,531.831             | \$0.000                 | \$33.117     | \$14,163.318            |
|                  | COMMON DISTRIBUTION LICH DRESSURE   |                                  |                         |                         |              |                         |
| 7                | <u>COMMON DISTRIBUTION - HIGH PRESSURE</u><br>High Pressure Peak Month Demand (mmcf)    | 10,437                           | 3,100                   | 1,334                   | 268          | 15,139                  |
| 8                | Per Unit LRMC Cost (\$/mcf)   | \$0.69                           | \$0.69                  | \$0.69                  | \$0.69       | -,                      |
| 9                | Marginal HPD Cost Revenues  | \$7,212.554                      | \$2,142.228             | \$921.569               | \$185.419    | \$10,461.769            |
| n                | Total Marginal Distr Cost Revenues  | \$19,810.923                     | \$3,674.059             | \$921.569               | \$218.536    | \$24,625.087            |
| 0                | Tour Mughur Distr Cost Revenues   | <i><i><i>φ</i>17,010.725</i></i> | ψ0,07 4.005             | ψ)21.00)                | φ210.000     | \$24,020.007            |
| 1                | TRANSMISSION  | 146 900                          | 80 705                  | 011 /01                 | 40 071       | 400 E07                 |
|                  | Cold-Year Throughput (mdth)   | 146,890                          | 82,735                  | 211,691                 | 48,271       | 489,586                 |
|                  | Per Unit LRMC Cost (\$/ dth)  | \$0.07<br>\$9,587,428            | \$0.07                  | \$0.07                  | \$0.07       | ¢21.055.010             |
| 3                | Marginal Transm Cost Revenues   | \$9,587.428                      | \$5,400.042             | \$13,816.946            | \$3,150.602  | \$31,955.018            |
|                  | STORAGE   |                                  |                         |                         |              |                         |
|                  | Inventory   |                                  |                         |                         |              |                         |
|                  | Reservations (mmcf)   |                                  |                         |                         |              |                         |
|                  | Per Unit LRMC Cost (\$/mcf)   |                                  |                         |                         |              |                         |
| 6                | Marginal Inventory Revenues   |                                  |                         |                         |              |                         |
|                  | Injection Capacity  |                                  |                         |                         |              |                         |
| 7                | Reservations (mmcfd)  |                                  |                         |                         |              |                         |
| 8                | Per Unit LRMC Cost (\$/mcfd)  |                                  |                         |                         |              |                         |
|                  | Marginal Injection Capacity Revenues  |                                  |                         |                         |              |                         |
|                  | Injection Variable  |                                  |                         |                         |              |                         |
| 20               | Injections (mdth)   |                                  |                         |                         |              |                         |
| 1                | Per Unit O&M Cost (\$/dth)  |                                  |                         |                         |              |                         |
| 2                | Marginal Injection Variable Revenues  |                                  |                         |                         |              |                         |
|                  | Withdrawal Capacity   |                                  |                         |                         |              |                         |
| 3                | Reservations (mmcfd)  |                                  |                         |                         |              |                         |
|                  | Per Unit LRMC Cost (\$/mcfd)  |                                  |                         |                         |              |                         |
|                  | Marginal Withdrawal Capacity Revs   |                                  |                         |                         |              |                         |
| 5                | Warginar Williurawar Capacity Kevs  |                                  |                         |                         |              |                         |
| ,                | Withdrawal Variable   |                                  |                         |                         |              |                         |
|                  | Withdrawals (mdth)  |                                  |                         |                         |              |                         |
| 7<br>8           | Per Unit O&M Cost (\$/dth)<br>Marginal Withdrawal Variable Revs                         |                                  |                         |                         |              |                         |
|                  | -   |                                  |                         |                         |              |                         |
| 9                | Total Seasonal Storage Revenues   |                                  |                         |                         |              |                         |
| 0                | Marginal Load Balancing Revenues  | \$1,989.176                      | \$1,129.728             | \$4,730.994             | \$1,422.403  | \$9,272.301             |
| 1                | Company Use Gas, Transmission   | \$1,550.555                      | \$880.618               | \$2,253.214             | \$513.788    | \$5,198.174             |
| 2                | UNSCALED MARGINAL COST REVENUES   | \$38,267.023                     | \$12,355.681            | \$22,658.143            | \$6,042.656  | \$79,323.503            |
| ,                |   | 4 174                            | 4 174                   | 4 174                   | 2.22         | 1.02                    |
| 3                | EPMC Scaling Factor   | 1.71                             | 1.71                    | 1.71                    | 3.33         | 1.83                    |
| 1                | SCALED LRMC REVENUES  | \$65,456.714                     | \$21,134.706            | \$38,757.330            | \$20,149.703 | \$145,498.453           |
|                  | + Margin-Related Marketing Costs  | \$3,008.000                      | \$664.000               | \$937.000               | \$375.000    | \$4,984.000             |
|                  | U Wargul-Neidleu Warkeung Costs   |                                  |                         | \$937.000<br>\$16.763   | \$375.000    | \$4,984.000<br>\$54.216 |
| 5                |   | \$79.217                         |                         |                         |              | JJ4.210                 |
| 5                | + SDG&E Moreno Credit   | \$28.312<br>\$68.493.026         | \$9.141<br>\$21.807.847 |                         |              |                         |
| 5                |   | \$28.312<br>\$68,493.026         | \$9.141                 | \$39,711.093            | \$20,524.703 | \$150,536.669           |
| 5<br>6<br>7<br>8 | + SDG&E Moreno Credit   |                                  |                         |                         |              |                         |

# TABLE SCG-14B

#### Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|     |  |  | Electric Ge                    |  | FOR                       | <b>T</b> ( 1                           |     |
|-----|--|--|--------------------------------|--|---------------------------|--|-----|
|     | Description  | Industrial                             | Cogen                          | IPP  | EOR                       | Total                                  | ╇   |
|     | Α  | B<br><<<<<                             | C<br><<<<<< (M                 | D<br>(\$) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | E                         | F<br>(M\$)                             | +   |
|     |  |  | ( )                            | .,   |                           |  |     |
| Tot | al Base Margin (Table SCG-14A)                                       | \$68,836.375                           | \$21,917.168                   | \$39,910.161                                   | \$20,524.703              | \$151,188.407                          |     |
| OT  | HER OPERATING COSTS AND REVENUES                                     |  |                                |  |                           |  |     |
|     | okerage Fee Adjustment: Core   | \$0.000                                | \$0.000                        | \$0.000  | \$0.000                   | \$0.000                                |     |
|     | okerage Fee Adjustment: Noncore                                      | (\$19.886)                             | (\$11.294)                     | (\$28.897)                                     | \$0.000                   | (\$60.077)                             | 1   |
|     | CSI: Load Balancing  | \$21.394                               | \$12.150                       | \$31.089                                       | \$0.000                   | \$64.632                               |     |
|     | ompany Use Gas: Other  | \$117.730                              | \$66.863                       | \$171.081                                      | \$39.011                  | \$394.684                              |     |
|     | ompany Use Gas: Storage  | \$403.832                              | \$229.351                      | \$586.835                                      | \$133.813                 | \$1,353.832                            |     |
|     | change Revenues & Interutility Transactions                          | \$45.495                               | \$25.625                       | \$65.565                                       | \$0.000                   | \$136.685                              |     |
|     | el Cell Equipment Revenues   | (\$18.844)                             | (\$6.084)                      | (\$11.158)                                     | \$0.000                   | (\$36.086)                             |     |
|     | arketing: DSM Program Awards<br>arketing: Non-Margin Costs           | \$0.000<br>\$99.514                    | \$0.000<br>\$0.000             | \$0.000<br>\$0.000                             | \$0.000<br>\$0.000        | \$0.000<br>\$99.514                    |     |
|     | D&D "Common Good"  |  | \$7.985                        |  | \$0.000                   | \$47.357                               |     |
|     | naccounted For Gas   | \$24.730<br>\$775.165                  | \$1,567.277                    | \$14.643<br>\$2,751.429                        | \$2,079.336               | \$7,173.206                            |     |
|     | ell Incidents & Surface Leaks  | \$1.961                                | \$1.114                        | \$2.849  | \$0.000                   | \$5.924                                |     |
|     | ibtotal: Other Operating Costs and Revenues                          | \$1,451.090                            | \$1,892.986                    | \$3,583.436                                    | \$2,252.159               | \$9,179.671                            | 1   |
| 04  | biotal. Other Operating Costs and Revenues                           | <i><i><i>ψ</i><b>1</b>,151.050</i></i> | φ <b>1</b> ,05 <b>2</b> .500   | \$5,505.150                                    | ¢ <b>2,2</b> 02.109       | ψ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |     |
|     | ANSITION COSTS   | #20.020                                | <b>601</b> 500                 | <b>455 949</b>                                 | <b>#0.000</b>             | #11 ( 000                              |     |
|     | terstate Trans. Cost Surcharge Account (ITCS)                        | \$38.029                               | \$21.598                       | \$55.262                                       | \$0.000                   | \$114.888                              |     |
|     | PO Transition Cost Adjustment  | \$0.000<br>(\$4,039.870)               | \$0.000                        | \$0.000  | \$0.000                   | \$0.000                                |     |
|     | tco/Popco Transition Costs ubtotal: Transition Costs                 | (\$4,039.870)                          | (\$2,294.393)<br>(\$2,272.795) | (\$5,870.603)<br>(\$5,815.341)                 | \$0.000<br><b>\$0.000</b> | (\$12,204.865)<br>(\$12,089.977)       | -   |
|     |  | (+-,,                                  | (+_)                           | (++)+===)                                      | +                         | (+,,                                   |     |
|     | GULATORY ACCOUNTS  | (#17 (02)                              | (作日 71 2)                      | (\$10.475)                                     | \$0.000                   | (#22.880)                              |     |
|     | iliate Transaction Tracking Acct (AFTA)                              | (\$17.692)                             | (\$5.712)                      | (\$10.475)                                     | \$0.000                   | (\$33.880)                             | 1   |
|     | so/Goleta Tracking Account (AGTA)<br>eline Memorandum Account (BMA)  | \$0.000                                | \$0.000                        | \$0.000  | \$0.000                   | \$0.000<br>\$0.000                     |     |
|     | kerage Fee Balancing Acct  | \$0.000<br>\$147.843                   | \$0.000<br>\$83.965            | \$0.000<br>\$214.840                           | \$0.000<br>\$0.000        | \$0.000<br>\$446.648                   |     |
|     | astrophic Event (CEMA - Northridge)                                  | \$152.704                              | \$49.305                       | \$90.417                                       | \$0.000                   | \$292.426                              |     |
|     | astrophic Event (CEMA - Double Refund)                               | (\$25.379)                             | (\$8.194)                      | (\$15.027)                                     | \$0.000                   | (\$48.600)                             | ,   |
|     | nservation Expense Account (CEA)                                     | \$0.000                                | \$0.000                        | \$0.000  | \$0.000                   | \$0.000                                | ·   |
|     | re Fixed Cost Account (CFCA)   | \$0.000                                | \$0.000                        | \$0.000  | \$0.000                   | \$0.000                                |     |
| Vac |  | \$0.000                                | \$0.000                        | \$0.000  | \$0.000                   | \$0.000                                |     |
|     | nomic Practicality Shortfall Memo Acct                               | (\$4,753.893)                          | \$0.000                        | \$0.000  | \$0.000                   | (\$4,753.893)                          | ,   |
|     | Paso Turned-Back Capacity Bal Acct (EPTCBA)                          | \$0.000                                | \$0.000                        | \$0.000  | \$0.000                   | \$0.000                                |     |
|     | nanced Oil Recovery Account CORE                                     | \$0.000                                | \$0.000                        | \$0.000  | \$0.000                   | \$0.000                                |     |
|     | nanced Oil Recovery Account NONCORE                                  | \$4.827                                | \$1.558                        | \$2.858  | \$0.000                   | \$9.243                                |     |
|     | zardous Substance Cost Recovery Acct                                 | \$972.423                              | \$552.275                      | \$1,413.092                                    | \$0.000                   | \$2,937.791                            |     |
|     | ervenor Award Memo Acct  | \$29.406                               | \$16.701                       | \$42.731                                       | \$0.000                   | \$88.837                               |     |
| Mon | ntebello Refund Memo Acct (MRMA)                                     | \$0.000                                | \$0.000                        | \$0.000  | \$0.000                   | \$0.000                                |     |
|     | ntebello True-Up Tracking Acct (MTTA)                                | \$0.000                                | \$0.000                        | \$0.000  | \$0.000                   | \$0.000                                |     |
| Nat | tural Gas Vehicles Acct  | \$900.417                              | \$511.380                      | \$1,308.455                                    | \$0.000                   | \$2,720.252                            |     |
|     | ncore Cost/Rev Memo Acct (ratepayer share)                           | (\$735.626)                            | (\$417.789)                    | (\$1,068.987)                                  | \$0.000                   | (\$2,222.402)                          | 1   |
|     | ncore Fixed Cost Account (NFCA)                                      | \$0.000                                | \$0.000                        | \$0.000  | \$0.000                   | \$0.000                                |     |
|     | ncore Fixed Cost Tracking Account (CCSI)                             | \$20.939                               | \$11.892                       | \$30.428                                       | \$0.000                   | \$63.259                               |     |
|     | ncore Fixed Cost Tracking Account (MPO)                              | \$392.283                              | \$222.792                      | \$570.052                                      | \$0.000                   | \$1,185.128                            |     |
|     | ncore Fixed Cost Tracking Account (PDC)                              | (\$0.458)                              | (\$0.258)                      | (\$0.660)                                      | \$0.000                   | (\$1.377)                              | )   |
|     | ncore Fixed Cost Tracking Account (TOP)                              | \$8.060                                | \$4.578                        | \$11.712                                       | \$0.000                   | \$24.350                               |     |
|     | ncore Storage Balancing Acct (Subscribed)                            | \$99.011                               | \$56.232                       | \$143.880                                      | \$0.000                   | \$299.123                              |     |
|     | ncore Storage Balancing Acct (Unsubscribed)                          | \$959.345                              | \$544.848                      | \$1,394.087                                    | \$0.000                   | \$2,898.280                            |     |
|     | as Point Franchise & Uncollectibles Acct                             | \$0.000                                | \$0.000                        | \$0.000  | \$0.000                   | \$0.000                                |     |
|     | st Retirem Benefits Other than Pensions (PBOPS)                      | (\$179.559)                            | (\$57.976)                     | (\$106.318)                                    | \$0.000                   | (\$343.854)                            | ·   |
|     | &D Expense Acct  | (\$156.280)                            | (\$50.460)                     | (\$92.534)                                     | \$0.000                   | (\$299.273)                            |     |
|     | earch Royalty Memo Acct<br>f-Generation Program Memo Account (SGPMA) | (\$15.731)<br>\$0.000                  | (\$5.079)<br>\$0.000           | (\$9.314)<br>\$0.000                           | \$0.000<br>\$0.000        | (\$30.124)<br>\$0.000                  | ·   |
|     | eeler Ridge Firm Access Charge Memo Acct                             | \$0.000                                | \$0.000                        | \$0.000  | \$0.000                   | \$0.000                                |     |
|     | ne Rate Credit Limitation Memo Acct                                  | (\$86.135)                             | (\$27.811)                     | (\$51.001)                                     | \$0.000                   | (\$164.948)                            |     |
|     | btotal: Balancing and Tracking Accounts                              | (\$2,283.496)                          | \$1,482.246                    | \$3,868.236                                    | \$0.000                   | \$3,066.986                            |     |
|     |  |  |                                |  |                           |  |     |
| Sub | ototal-Transportation Revenue Requirement                            | \$64,002.127                           | \$23,019.605                   | \$41,546.492                                   | \$22,776.862              | \$151,345.086                          | - 1 |

#### TABLE SCG-14C Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|     |  |              | Electric Ge   | eneration                                |                |                | ]   |
|-----|--|--------------|---------------|--|----------------|----------------|-----|
|     | Description  | Industrial   | Cogen         | IPP                                      | EOR            | Total          |     |
|     | Α  | В            | С             | D  | Е              | F              |     |
|     |  | <<<<<        | (M            | \$) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>>          | (M\$)          |     |
| 91  | Subtotal-Trans. RRQ (Table SCG-14B)                  | \$64,002.127 | \$23,019.605  | \$41,546.492                             | \$22,776.862   | \$151,345.086  | 91  |
|     | OTHER COST ALLOCATION COMPONENTS                     |              |               |  |                |                |     |
| 92  | Core Interstate Pipeline Demand Charges (IPDC)       | \$0.000      | \$0.000       | \$0.000                                  | \$0.000        | \$0.000        | 92  |
| 93  | Independent Power Producer (IPP) / COGEN Parity Adju | istment      | (\$4,876.302) | \$4,876.302                              |                |                | 93  |
| 94  | A = SUBTOTAL: TRANS. REV. REQ.                       | \$64,002.127 | \$18,143.303  | \$46,422.794                             | \$22,776.862   | \$151,345.086  | 94  |
| 95  | Less Enhanced Oil Recovery (EOR) Allocated Cost      |              |               |  | (\$22,776.862) | (\$22,776.862) | 95  |
| 96  | Core Averaging (25% of Res / Retail Difference)      |              |               |  |                |                | 96  |
| 97  | B = SUBTOTAL: TRANS. RRQ w/o EOR                     | \$64,002.127 | \$18,143.303  | \$46,422.794                             | \$0.000        | \$128,568.224  | 97  |
| 98  | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)             | \$0.000      | \$0.000       | \$0.000                                  | \$0.000        | \$0.000        | 98  |
| 99  | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP               | \$64,002.127 | \$18,143.303  | \$46,422.794                             | \$0.000        | \$128,568.224  | 99  |
| 100 | Average Year Throughput (MDth)                       | 145,676      | 82,735        | 211,691                                  | N/A            | 440,101        | 100 |
| 101 | AVERAGE TRANSPORTATION RATES (¢/th)                  | 4.393 ¢      | 2.193 ¢       | 2.193 ¢                                  | N/A            | 2.921 ¢        | 101 |

# TABLE SCG-15A

#### Southern California Gas Company

### WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|     | Description<br>A  | Long<br>Beach<br>B  | SDG&E<br>C          | Southwest<br>Gas<br>D | City of<br>Vernon<br>E | Total<br>F   | Ļ |
|-----|---|---------------------|---------------------|-----------------------|------------------------|--------------|---|
|     | LONG RUN MARGINAL COST ELEMENTS                         | <<<<<<              | < (M\$ Unless Note  | ed Otherwise) >>      | >>>>>                  | (M\$)        |   |
|     | EONG KON MARGINAL COST ELEMENTS                         |                     |                     |                       |                        |              |   |
|     | CUSTOMER RELATED  |                     |                     |                       | _                      |              |   |
|     | Number of Customers                                     | 1                   | 1                   | 1                     | 1                      | 4            |   |
|     | Per unit LRMC Cost (M\$/Cust/Yr)                        | \$71.36<br>\$71.361 | \$99.44<br>\$99.436 | \$43.28<br>\$43.284   | \$23.75<br>\$23.755    | \$237.837    | - |
|     | Marginal Cust Cost Revenues                             | \$71.361            | \$99.436            | \$43.284              | \$23.755               | \$237.837    |   |
|     | COMMON DISTRIBUTION - MEDIUM PRESSURE                   |                     |                     |                       | _                      |              |   |
|     | Medium Pressure Peak Day Demand (mmcfd)                 | 0                   | 0                   | 0                     | 0                      | 0            |   |
| - 1 | Per Unit LRMC Cost (\$/mcfd) Marginal MPD Cost Revenues | \$82.77<br>\$0.000  | \$82.77<br>\$0.000  | \$82.77<br>\$0.000    | \$82.77<br>\$0.000     | \$0.000      | - |
|     | Marginar Mr D Cost Revenues                             | φ0.000              | \$0.000             | \$0.000               | \$0.000                | \$0.000      |   |
|     | COMMON DISTRIBUTION - HIGH PRESSURE                     |                     |                     | 2                     |                        | 0            |   |
|     | High Pressure Peak Month Demand (mmcf)                  | 0                   | 0                   | 0                     | 0                      | 0            |   |
|     | Per Unit LRMC Cost (\$/mcf) Marginal HPD Cost Revenues  | \$0.69<br>\$0.000   | \$0.69<br>\$0.000   | \$0.69<br>\$0.000     | \$0.69<br>\$0.000      | \$0.000      | - |
|     |   |                     | 40000               |                       |                        | +            |   |
|     | Total Marginal Distr Cost Revenues                      | \$0.000             | \$0.000             | \$0.000               | \$0.000                | \$0.000      |   |
|     | TRANSMISSION  |                     |                     |                       |                        |              |   |
|     | Cold-Year Throughput (mdth)                             | 8,361               | 148,753             | 9,683                 | 5,192                  | 171,988      |   |
|     | Per Unit LRMC Cost (\$/dth)                             | \$0.07              | \$0.07              | \$0.07                | \$0.07                 |              |   |
|     | Marginal Transm Cost Revenues                           | \$545.736           | \$9,708.990         | \$632.005             | \$338.853              | \$11,225.583 |   |
|     | STORAGE   |                     |                     |                       |                        |              |   |
|     | <u>Inventory</u>  |                     |                     |                       |                        |              |   |
|     | Reservations (mmcf)                                     |                     |                     |                       |                        |              |   |
|     | Per Unit LRMC Cost (\$/mcf)                             |                     |                     |                       |                        |              |   |
|     | Marginal Inventory Revenues                             |                     |                     |                       |                        |              |   |
|     | Injection Capacity                                      |                     |                     |                       |                        |              |   |
|     | Reservations (mmcfd)                                    |                     |                     |                       |                        |              |   |
|     | Per Unit LRMC Cost (\$/mcfd)                            |                     |                     |                       |                        |              |   |
| '   | Marginal Injection Capacity Revenues                    |                     |                     |                       |                        |              |   |
|     | Injection Variable                                      |                     |                     |                       |                        |              |   |
|     | Injections (mdth)                                       |                     |                     |                       |                        |              |   |
| L   | Per Unit O&M Cost (\$/dth)                              |                     |                     |                       |                        |              |   |
|     | Marginal Injection Variable Revenues                    |                     |                     |                       |                        |              |   |
|     | Withdrawal Capacity                                     |                     |                     |                       |                        |              |   |
|     | Reservations (mmcfd)                                    |                     |                     |                       |                        |              |   |
|     | Per Unit LRMC Cost (\$/mcfd)                            |                     |                     |                       |                        |              |   |
|     | Marginal Withdrawal Capacity Revs                       |                     |                     |                       |                        |              | 1 |
|     | Withdrawal Variable                                     |                     |                     |                       |                        |              |   |
|     | Withdrawals (mdth)                                      |                     |                     |                       |                        |              |   |
|     | Per Unit O&M Cost (\$/dth)                              |                     |                     |                       |                        |              |   |
|     | Marginal Withdrawal Variable Revs                       |                     |                     |                       |                        |              | 1 |
|     | Total Seasonal Storage Revenues                         |                     |                     |                       |                        |              |   |
| )   | Marginal Load Balancing Revenues                        | \$150.891           | \$652.479           | \$128.183             | \$29.772               | \$961.325    | 1 |
|     | Company Use Gas, Transmission                           | \$82.429            | \$1,531.280         | \$97.100              | \$54.676               | \$1,765.486  |   |
|     | UNSCALED MARGINAL COST REVENUES                         | \$850.417           | \$11,992.185        | \$900.573             | \$447.056              | \$14,190.230 |   |
|     |   |                     |                     |                       |                        |              | l |
|     | EPMC Scaling Factor                                     | 1.71                | 1.71                | 1.71                  | 1.71                   | 1.71         | l |
|     | SCALED LRMC REVENUES                                    | \$1,454.659         | \$20,512.937        | \$1,540.452           | \$764.701              | \$24,272.749 |   |
|     | + Margin-Related Marketing Costs                        | \$60.400            | \$60.400            | \$60.400              | \$60.400               | \$241.600    |   |
|     | + SDG&E Moreno Credit                                   | \$0.629             | (\$575.000)         | \$0.666               | \$0.331                | (\$573.374)  |   |
| Ì   | Subtotal  | \$1,515.688         | \$19,998.337        | \$1,601.518           | \$825.431              | \$23,940.975 | 1 |
|     | + Uncollectibles  | \$0.000             | \$0.000             | \$0.000               | \$0.000                | \$0.000      | 1 |
|     |   | <i>40.000</i>       | φ0.000              | 40.000                | \$0.000                | φ0.000       | 1 |
|     | TOTAL BASE MARGIN                                       | \$1,515.688         | \$19,998.337        | \$1,601.518           | \$825.431              | \$23,940.975 | 1 |

# TABLE SCG-15B

#### Southern California Gas Company

## WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|   | <b>D</b>   | Long                   | (DCA)                     | Southwest              | City of                      | <b>T</b> ( 1              |
|---|--|------------------------|---------------------------|------------------------|------------------------------|---------------------------|
|   | Description  | Beach                  | SDG&E                     | Gas                    | Vernon                       | Total                     |
|   | A  | B                      | C<br><<<<<< (M\$          | D                      | E                            | F<br>(M\$)                |
|   |  |                        | (1120)                    | ,                      |                              | (1120)                    |
| 9 | Total Base Margin (Table SCG-15A)  | \$1,515.688            | \$19,998.337              | \$1,601.518            | \$825.431                    | \$23,940.975              |
|   | OTHER OPERATING COSTS AND REVENUES   |                        |                           |                        |                              |                           |
| ) | Brokerage Fee Adjustment: Core   | \$0.000                | \$0.000                   | \$0.000                | \$0.000                      | \$0.000                   |
|   | Brokerage Fee Adjustment: Noncore  | (\$1.062)              | (\$19.734)                | (\$1.251)              | (\$0.705)                    | (\$22.753)                |
|   | CCSI: Load Balancing   | \$1.042                | \$19.348                  | \$1.227                | \$0.734                      | \$22.351                  |
|   | Company Use Gas: Other   | \$6.259                | \$116.266                 | \$7.373                | \$4.151                      | \$134.049                 |
|   | Company Use Gas: Storage   | \$21.468               | \$398.812                 | \$25.289               | \$14.240                     | \$459.810                 |
|   | Exchange Revenues & Interutility Transactions                                      | \$2.590                | \$46.072                  | \$2.999                | \$1.608                      | \$53.269                  |
|   | Fuel Cell Equipment Revenues   | (\$0.419)              | (\$5.905)                 | (\$0.443)              | (\$0.220)                    | (\$6.988)                 |
|   | Marketing: DSM Program Awards  | \$0.000                | \$0.000                   | \$0.000                | \$0.000                      | \$0.000                   |
|   | Marketing: Non-Margin Costs  | \$0.000                | \$0.000                   | \$0.000                | \$0.000                      | \$0.000                   |
|   | RD&D "Common Good"   | \$0.547                | \$7.712                   | \$0.579                | \$0.288                      | \$9.126                   |
|   | Unaccounted For Gas  | \$128.206              | \$1,638.877               | \$158.003              | \$25.424                     | \$1,950.510               |
|   | Well Incidents & Surface Leaks   | \$0.095                | \$1.773                   | \$0.112                | \$0.067                      | \$2.049                   |
|   | Subtotal: Other Operating Costs and Revenues                                       | \$158.725              | \$2,203.221               | \$193.887              | \$45.588                     | \$2,601.421               |
|   | TRANSITION COSTS   |                        |                           |                        |                              |                           |
|   | Interstate Trans. Cost Surcharge Account (ITCS)                                    | \$2.022                | \$37.556                  | \$2.381                | \$1.341                      | \$43.300                  |
|   | MPO Transition Cost Adjustment   | \$0.000                | \$0.000                   | \$0.000                | \$0.000                      | \$0.000                   |
|   | Pitco/Popco Transition Costs   | (\$214.764)            | (\$3,989.652)             | (\$252.988)            | (\$142.456)                  | (\$4,599.859)             |
|   | Subtotal: Transition Costs   | (\$212.742)            | (\$3,952.096)             | (\$250.606)            | (\$141.115)                  | (\$4,556.559)             |
|   | REGULATORY ACCOUNTS  |                        |                           |                        |                              |                           |
|   | Affiliate Transaction Tracking Acct (AFTA)   | (\$0.391)              | (\$5.517)                 | (\$0.414)              | (\$0.206)                    | (\$6.529)                 |
|   | Aliso/Goleta Tracking Account (AGTA)   | \$0.000                | \$0.000                   | \$0.000                | \$0.000                      | \$0.000                   |
|   | Baseline Memorandum Account (BMA)  | \$0.000                | \$0.000                   | \$0.000                | \$0.000                      | \$0.000                   |
|   | Brokerage Fee Balancing Acct   | \$7.859                | \$146.005                 | \$9.258                | \$5.213                      | \$168.336                 |
|   | Catastrophic Event (CEMA - Northridge)   | \$3.377                | \$47.622                  | \$3.576                | \$1.775                      | \$56.350                  |
|   | Catastrophic Event (CEMA - Double Refund)  | (\$0.561)              | (\$7.914)                 | (\$0.594)              | (\$0.295)                    | (\$9.365)                 |
|   | Conservation Expense Account (CEA)   | \$0.000                | \$0.000                   | \$0.000                | \$0.000                      | \$0.000                   |
|   | Core Fixed Cost Account (CFCA)   | \$0.000                | \$0.000                   | \$0.000                | \$0.000                      | \$0.000                   |
|   | Vacant   | \$0.000                | \$0.000                   | \$0.000                | \$0.000                      | \$0.000                   |
|   | Economic Practicality Shortfall Memo Acct  | \$0.000                | \$0.000                   | \$0.000                | \$0.000                      | \$0.000                   |
|   | El Paso Turned-Back Capacity Bal Acct (EPTCBA)                                     | \$0.000                | \$0.000                   | \$0.000                | \$0.000                      | \$0.000                   |
|   | Enhanced Oil Recovery Account CORE   | \$0.000                | \$0.000                   | \$0.000                | \$0.000                      | \$0.000                   |
|   | Enhanced Oil Recovery Account NONCORE  | \$0.107                | \$1.505                   | \$0.113                | \$0.056                      | \$1.781                   |
|   | Hazardous Substance Cost Recovery Acct   | \$51.695               | \$960.335                 | \$60.896               | \$34.290                     | \$1,107.216               |
|   | Intervenor Award Memo Acct   | \$1.563                | \$29.040                  | \$1.841                | \$1.037                      | \$33.482                  |
|   | Montebello Refund Memo Acct (MRMA)   | \$0.000                | \$0.000                   | \$0.000                | \$0.000                      | \$0.000                   |
|   | Montebello True-Up Tracking Acct (MTTA)  | \$0.000                | \$0.000                   | \$0.000                | \$0.000                      | \$0.000                   |
|   | Natural Gas Vehicles Acct  | \$47.867               | \$0.000                   | \$56.387               | \$31.751                     | \$136.005                 |
|   | Noncore Cost/Rev Memo Acct (ratepayer share)                                       | (\$39.107)             | (\$726.482)               | (\$46.067)             | (\$25.940)                   | (\$837.595)               |
|   | Noncore Fixed Cost Account (NFCA)  | \$0.000                | \$0.000                   | \$0.000                | \$0.000                      | \$0.000                   |
|   | Noncore Fixed Cost Tracking Account (CCSI)   | \$0.000                | \$0.000                   | \$0.000                | \$0.000                      | \$0.000                   |
|   | Noncore Fixed Cost Tracking Account (MPO)  | \$20.854               | \$387.407                 | \$24.566               | \$13.833                     | \$446.660                 |
|   | Noncore Fixed Cost Tracking Account (PDC)  | (\$0.026)              | (\$0.462)                 | (\$0.030)              | (\$0.016)                    | (\$0.534)                 |
|   | Noncore Fixed Cost Tracking Account (TOP)  | \$0.428                | \$7.960                   | \$0.505                | \$0.284                      | \$9.177                   |
|   | Noncore Storage Balancing Acct (Subscribed)  | \$5.264                | \$97.781                  | \$6.200                | \$3.491                      | \$112.736                 |
|   | Noncore Storage Balancing Acct (Unsubscribed)                                      | \$51.000               | \$947.419                 | \$60.077               | \$33.829                     | \$1,092.325               |
|   | Pitas Point Franchise & Uncollectibles Acct  | \$0.000                | \$0.000                   | \$0.000                | \$0.000                      | \$0.000                   |
|   | Post Retirem Benefits Other than Pensions (PBOPS)                                  | (\$3.971)              | (\$55.997)                | (\$4.205)              | (\$2.088)                    | (\$66.261)                |
|   | RD&D Expense Acct  | (\$3.456)              | (\$48.737)                | (\$3.660)              | (\$1.817)                    | (\$57.670)                |
|   | Research Royalty Memo Acct   | (\$0.348)              | (\$4.906)                 | (\$0.368)              | (\$0.183)                    | (\$5.805)                 |
|   | Self-Generation Program Memo Account (SGPMA)                                       | \$0.000                | \$0.000                   | \$0.000                | \$0.000                      | \$0.000                   |
|   | Wheeler Ridge Firm Access Charge Memo Acct   | \$0.000                | \$0.000                   | \$0.000                | \$0.000                      | \$0.000<br>(#21.785)      |
|   | Zone Rate Credit Limitation Memo Acct<br>Subtotal: Balancing and Tracking Accounts | (\$1.905)<br>\$140.250 | (\$26.862)<br>\$1,748.197 | (\$2.017)<br>\$166.063 | (\$1.001)<br><b>\$94.015</b> | (\$31.785)<br>\$2,148.524 |
|   |  | +-101200               |                           | +==01000               |                              | ,-10:021                  |
|   | Subtotal-Transportation Revenue Requirement  | \$1,601.921            | \$19,997.660              | \$1,710.862            | \$823.919                    | \$24,134.361              |

# TABLE SCG-15C Southern California Gas Company

## WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|          |  | Long                          |                                | Southwest                               | City of                     |                                | I        |
|----------|--|-------------------------------|--------------------------------|---|-----------------------------|--------------------------------|----------|
|          | Description  | Beach                         | SDG&E                          | Gas                                     | Vernon                      | Total                          |          |
|          | А  | В                             | С                              | D                                       | Ε                           | F                              |          |
|          |  | <<<<<                         | <<<<<< (M\$                    | ) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>>                       | (M\$)                          |          |
| 91       | Subtotal-Trans. RRQ (Table SCG-15B)  | \$1,601.921                   | \$19,997.660                   | \$1,710.862                             | \$823.919                   | \$24,134.361                   | 91       |
|          | OTHER COST ALLOCATION COMPONENTS   |                               |                                |   |                             |                                |          |
| 92       | Core Interstate Pipeline Demand Charges (IPDC)   | \$0.000                       | \$0.000                        | \$0.000                                 | \$0.000                     | \$0.000                        | 92       |
| 93       | Independent Power Producer (IPP) / COGEN Parity Adju   | ustment                       |                                |   |                             |                                | 93       |
| 94       | A = SUBTOTAL: TRANS. REV. REQ.   | \$1,601.921                   | \$19,997.660                   | \$1,710.862                             | \$823.919                   | \$24,134.361                   | 94       |
| 95<br>96 | Less Enhanced Oil Recovery (EOR) Allocated Cost<br>Core Averaging (25% of Res / Retail Difference) |                               |                                |   |                             |                                | 95<br>96 |
| 97       | B = SUBTOTAL: TRANS. RRQ w/o EOR   | \$1,601.921                   | \$19,997.660                   | \$1,710.862                             | \$823.919                   | \$24,134.361                   | 97       |
| 98<br>99 | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)<br>C = TOTAL: TRANS. RRQ w/o Non-CARE PPP                 | \$0.000<br><b>\$1,601.921</b> | \$0.000<br><b>\$19,997.660</b> | \$0.000<br><b>\$1,710.862</b>           | \$0.000<br><b>\$823.919</b> | \$0.000<br><b>\$24,134.361</b> | 98<br>99 |
| 99       | C - TOTAL; TRANS. KKQ W/0 NOII-CAKE FFF  | \$1,001.921                   | \$19,997.000                   | \$1,710.002                             | \$625.919                   | \$24,134.301                   | 99       |
| 100      | Average Year Throughput (MDth)   | 7,782                         | 144,568                        | 9,167                                   | 5,162                       | 166,679                        | 100      |
| 101      | AVERAGE TRANSPORTATION RATES (¢/th)  | 2.058 ¢                       | 1.383 ¢                        | 1.866 ¢                                 | 1.596 ¢                     | 1.448 ¢                        | 101      |

# TABLE SCG-16A

#### Southern California Gas Company

#### INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

| _         | Description  | Int'l Noncore<br>Mexicali | Unbndl'd<br>Storage   | Total<br>Noncore           | Unallct'd<br>to NSBA | Total<br>System         |   |
|-----------|--|---------------------------|-----------------------|----------------------------|----------------------|-------------------------|---|
| $\square$ | Α  | B                         | С                     | D                          | E                    | F                       | Ţ |
| ]         | LONG RUN MARGINAL COST ELEMENTS  | (M\$)                     | (M\$)                 | (M\$)                      | (M\$)                | (M\$)                   |   |
|           | CUSTOMER RELATED   |                           |                       |                            |                      |                         |   |
| . 1       | Number of Customers  | 1                         |                       | 1,472                      |                      | 4,898,330               |   |
| 1         | Per unit LRMC Cost (M\$/Cust/Yr)   | \$22.03                   |                       |                            |                      |                         |   |
| ]         | Marginal Cust Cost Revenues  | \$22.034                  | \$0.000               | \$8,532.794                |                      | \$356,786.086           |   |
| 15        | COMMON DISTRIBUTION - MEDIUM PRESSURE<br>Medium Pressure Peak Day Demand (mmcfd) | 0                         | 0                     | 171                        |                      | 3,148                   |   |
|           | Per Unit LRMC Cost (\$/mcfd)   | \$82.77                   | 0                     | 1/1                        |                      | 5,140                   |   |
|           | Marginal MPD Cost Revenues   | \$0.000                   | \$0.000               | \$14,163.318               |                      | \$260,532.331           | - |
| 1         | COMMON DISTRIBUTION - HIGH PRESSURE  |                           |                       |                            |                      |                         |   |
| ]         | High Pressure Peak Month Demand (mmcf)   | 0                         | 0                     | 15,139                     |                      | 66,311                  |   |
|           | Per Unit LRMC Cost (\$/mcf)  | \$0.69                    |                       |                            |                      |                         |   |
| ]         | Marginal HPD Cost Revenues   | \$0.000                   | \$0.000               | \$10,461.769               |                      | \$45,822.887            |   |
| -         | Fotal Marginal Distr Cost Revenues   | \$0.000                   | \$0.000               | \$24,625.087               |                      | \$306,355.218           |   |
|           | IRANSMISSION   | 0.000                     |                       |                            |                      | 1.044.001               |   |
|           | Cold-Year Throughput (mdth)  | 3,690<br>\$0.07           | 0                     | 665,265                    |                      | 1,044,284               |   |
|           | Per Unit LRMC Cost (\$/ dth)<br>Marginal Transm Cost Revenues                    | \$240.858                 | \$0.000               | \$43,421.459               |                      | \$68,159.812            | - |
| 1         | STORAGE  |                           |                       |                            |                      |                         |   |
|           | Inventory  |                           |                       |                            |                      |                         |   |
|           | Reservations (mmcf)  |                           | 30,271                | 30,271                     |                      | 100,271                 |   |
|           | Per Unit LRMC Cost (\$/mcf)<br>Marginal Inventory Revenues                       |                           | \$0.20<br>\$5,969.822 | \$5,969.822                |                      | \$19,774.914            | - |
| ,         | Injection Capacity   |                           |                       |                            |                      |                         |   |
|           | Reservations (mmcfd)   |                           | 121                   | 121                        |                      | 448                     |   |
|           | Per Unit LRMC Cost (\$/mcfd)   |                           | \$18.61               |                            |                      |                         |   |
|           | Marginal Injection Capacity Revenues   |                           | \$2,251.987           | \$2,251.987                |                      | \$8,339.848             | - |
|           | Injection Variable   |                           |                       |                            |                      |                         |   |
|           | injections (mdth)  |                           | 30,755                | 30,755                     |                      | 101,875                 |   |
|           | Per Unit O&M Cost (\$/ dth)<br>Marginal Injection Variable Revenues              |                           | \$0.01<br>\$358.192   | \$358.192                  |                      | \$1,184.580             | - |
|           |  |                           | \$300.172             | 4000.172                   |                      | \$1,104.000             |   |
|           | Withdrawal Capacity<br>Reservations (mmcfd)                                      |                           | 935                   | 935                        |                      | 2,870                   |   |
|           | Per Unit LRMC Cost (\$/mcfd)   |                           | \$10.69               | 933                        |                      | 2,870                   |   |
|           | Marginal Withdrawal Capacity Revs  |                           | \$9,994.641           | \$9,994.641                |                      | \$30,678.737            | - |
| 1         | Withdrawal Variable  |                           |                       |                            |                      |                         |   |
|           | Withdrawals (mdth)   |                           | 30,755                | 30,755                     |                      | 101,875                 |   |
|           | Per Unit O&M Cost (\$/dth)   |                           | \$0.02                |                            |                      |                         |   |
| ]         | Marginal Withdrawal Variable Revs  |                           | \$498.877             | \$498.877                  |                      | \$1,649.841             |   |
|           | Fotal Seasonal Storage Revenues  |                           | \$19,073.519          | \$19,073.519               |                      | \$61,627.921            |   |
| )         | Marginal Load Balancing Revenues   | \$42.206                  | \$0.000               | \$10,275.831               |                      | \$10,751.279            |   |
|           | Company Use Gas, Transmission  | \$38.576                  | \$0.000               | \$7,002.235                |                      | \$10,619.799            | _ |
| 1         | UNSCALED MARGINAL COST REVENUES  | \$343.674                 | \$19,073.519          | \$112,930.926              |                      | \$814,300.114           |   |
| ]         | EPMC Scaling Factor  | 1.71                      | 1.71                  | 1.69                       |                      | 1.72                    |   |
|           | SCALED LRMC REVENUES   | \$587.862                 | \$20,747.254          | \$191,106.319              | \$11,878.485         | \$1,402,976.135         |   |
| 5         | + Margin Polatod Markating Costs   | ¢<0.400                   | ¢148.000              | ¢E 424.000                 |                      | ¢04 107 000             |   |
|           | + Margin-Related Marketing Costs<br>+ SDG&E Moreno Credit                        | \$60.400<br>\$0.254       | \$148.000<br>\$0.000  | \$5,434.000<br>(\$518.903) |                      | \$24,137.000<br>\$0.000 |   |
| -         | Subtotal   | \$648.517                 | \$20,895.254          | \$196,021.415              | \$11,878.485         | \$1,427,113.135         | - |
| - L.      |  |                           |                       | #75 ( 100                  | £0.000               |                         |   |
| 3         | + Uncollectibles   | \$0.000                   | \$104.746             | \$756.483                  | \$0.000              | \$6,868.281             |   |

# TABLE SCG-16B

#### Southern California Gas Company

## INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|          |   | Int'l Noncore      | Unbndl'd           | Total                    | Unallct'd    | Total                    | ]        |
|----------|---|--------------------|--------------------|--------------------------|--------------|--------------------------|----------|
|          | Description   | Mexicali           | Storage            | Noncore                  | to NSBA      | System                   |          |
|          | Α   | B<br>(M\$)         | C<br>(M\$)         | D<br>(M\$)               | E<br>(M\$)   | F<br>(M\$)               | <u> </u> |
|          |   | (1124)             | (1124)             | (1124)                   | (1120)       | (1124)                   |          |
| 39       | Total Base Margin (Table SCG-16A)   | \$648.517          | \$21,000.000       | \$196,777.899            | \$11,878.485 | \$1,433,981.415          | 39       |
|          | OTHER OPERATING COSTS AND REVENUES  |                    |                    |                          |              |                          |          |
| 40       | Brokerage Fee Adjustment: Core  | \$0.000            | \$0.000            | \$0.000                  |              | (\$6,507.971)            | 40       |
| 41       | Brokerage Fee Adjustment: Noncore   | (\$0.497)          | \$0.000            | (\$83.327)               |              | (\$83.327)               | 41       |
| 42       | CCSI: Load Balancing  | \$0.521            | \$0.000            | \$87.504                 |              | \$87.504                 | 42       |
| 43       | Company Use Gas: Other  | \$2.929            | \$0.000            | \$531.661                |              | \$806.333                | 43       |
| 44       | Company Use Gas: Storage  | \$10.047           | \$0.000            | \$1,823.688              |              | \$5,317.223              | 44       |
| 45       | Exchange Revenues & Interutility Transactions                               | \$1.143            | \$0.000            | \$191.097                |              | \$308.488                | 45       |
| 46       | Fuel Cell Equipment Revenues  | (\$0.169)          | \$0.000            | (\$43.243)               |              | (\$388.625)              | 46       |
| 47       | Marketing: DSM Program Awards   | \$0.000            | \$0.000            | \$0.000                  |              | \$4,575.125              | 47       |
| 48       | Marketing: Non-Margin Costs   | \$0.000            | \$0.000            | \$99.514                 |              | \$45,895.442             | 48       |
| 49       | RD&D "Common Good"  | \$0.221            | \$0.000            | \$56.704                 |              | \$509.960                | 49       |
| 50       | Unaccounted For Gas   | \$17.937           | \$0.000            | \$9,141.653              |              | \$32,816.594             | 50       |
| 51       | Well Incidents & Surface Leaks  | \$0.048            | \$0.000            | \$8.020                  |              | \$159.112                | 51       |
| 52       | Subtotal: Other Operating Costs and Revenues                                | \$32.180           | \$0.000            | \$11,813.272             | \$0.000      | \$83,495.859             | 52       |
|          | TRANSITION COSTS  |                    |                    |                          |              |                          |          |
| 53       | Interstate Trans. Cost Surcharge Account (ITCS)                             | \$0.946            | \$0.000            | \$159.134                |              | \$11,718.114             | 53       |
| 54       | MPO Transition Cost Adjustment  | \$0.000            | \$0.000            | \$0.000                  |              | \$0.000                  | 54       |
| 55       | Pitco/Popco Transition Costs  | (\$100.507)        | \$0.000            | (\$16,905.231)           |              | (\$26,330.560)           | 55       |
| 56       | Subtotal: Transition Costs  | (\$99.561)         | \$0.000            | (\$16,746.097)           | \$0.000      | (\$14,612.446)           | 56       |
|          | REGULATORY ACCOUNTS   |                    |                    |                          |              |                          |          |
| 57       | Affiliate Transaction Tracking Acct (AFTA)                                  | (\$0.158)          | \$0.000            | (\$40.566)               |              | (\$364.828)              | 57       |
| 58       | Aliso/Goleta Tracking Account (AGTA)  | \$0.000            | \$0.000            | \$0.000                  |              | \$0.000                  | 58       |
| 59       | Baseline Memorandum Account (BMA)   | \$0.000            | \$0.000            | \$0.000                  |              | \$0.000                  | 59       |
| 60       | Brokerage Fee Balancing Acct  | \$3.678            | \$0.000            | \$618.662                |              | \$618.662                | 60       |
| 61       | Catastrophic Event (CEMA - Northridge)                                      | \$1.365            | \$0.000            | \$350.141                |              | \$3,148.943              | 61       |
| 62       | Catastrophic Event (CEMA - Double Refund)                                   | (\$0.227)          | \$0.000            | (\$58.191)               |              | (\$523.337)              | 62       |
| 63       | Conservation Expense Account (CEA)  | \$0.000            | \$0.000            | \$0.000                  |              | \$0.000                  | 63       |
| 64       | Core Fixed Cost Account (CFCA)  | \$0.000            | \$0.000            | \$0.000                  |              | (\$159,298.707)          | 64       |
| 65       | Vacant  | \$0.000            | \$0.000            | \$0.000                  |              | \$0.000                  | 65       |
| 66<br>67 | Economic Practicality Shortfall Memo Acct                                   | \$0.000<br>\$0.000 | \$0.000<br>\$0.000 | (\$4,753.893)<br>\$0.000 |              | (\$4,753.893)<br>\$0.000 | 66<br>67 |
| 67<br>68 | El Paso Turned-Back Capacity Bal Acct (EPTCBA)                              |                    |                    | \$0.000                  |              |                          | 67<br>68 |
| 69       | Enhanced Oil Recovery Account CORE<br>Enhanced Oil Recovery Account NONCORE | \$0.000<br>\$0.043 | \$0.000<br>\$0.000 | \$11.067                 |              | \$108.589<br>\$11.067    | 69       |
| 70       | Hazardous Substance Cost Recovery Acct                                      | \$24.193           | \$0.000            | \$4,069.200              |              | \$6,337.938              | 70       |
| 71       | Intervenor Award Memo Acct  | \$0.732            | \$0.000            | \$123.051                |              | \$191.656                | 70       |
| 72       | Montebello Refund Memo Acct (MRMA)  | \$0.000            | \$0.000            | \$0.000                  |              | \$0.000                  | 72       |
| 73       | Montebello True-Up Tracking Acct (MTTA)                                     | \$0.000            | \$0.000            | \$0.000                  |              | \$0.000                  | 73       |
| 74       | Natural Gas Vehicles Acct   | \$22.698           | \$0.000            | \$2,878.954              |              | \$4,979.696              | 74       |
| 75       | Noncore Cost/Rev Memo Acct (ratepayer share)                                | (\$18.301)         | \$0.000            | (\$3,078.298)            |              | (\$4,971.864)            | 75       |
| 76       | Noncore Fixed Cost Account (NFCA)   | \$0.000            | \$0.000            | \$0.000                  |              | \$0.000                  | 76       |
| 77       | Noncore Fixed Cost Tracking Account (CCSI)                                  | \$0.000            | \$0.000            | \$63.259                 |              | \$63.259                 | 77       |
| 78       | Noncore Fixed Cost Tracking Account (MPO)                                   | \$9.760            | \$0.000            | \$1,641.547              |              | \$1,641.547              | 78       |
| 79       | Noncore Fixed Cost Tracking Account (PDC)                                   | (\$0.011)          | \$0.000            | (\$1.922)                |              | (\$1.922)                | 79       |
| 80       | Noncore Fixed Cost Tracking Account (TOP)                                   | \$0.201            | \$0.000            | \$33.727                 |              | \$33.727                 | 80       |
| 81       | Noncore Storage Balancing Acct (Subscribed)                                 | \$2.463            | \$0.000            | \$414.323                |              | \$414.323                | 81       |
| 82       | Noncore Storage Balancing Acct (Unsubscribed)                               | \$23.867           | \$0.000            | \$4,014.472              |              | \$6,252.697              | 82       |
| 83       | Pitas Point Franchise & Uncollectibles Acct                                 | \$0.000            | \$0.000            | \$0.000                  |              | \$0.000                  | 83       |
| 84       | Post Retirem Benefits Other than Pensions (PBOPS)                           | (\$1.605)          | \$0.000            | (\$411.719)              |              | (\$3,702.736)            | 84       |
| 85       | RD&D Expense Acct   | (\$1.397)          | \$0.000            | (\$358.340)              |              | (\$3,222.679)            | 85       |
| 86       | Research Royalty Memo Acct  | (\$0.141)          | \$0.000            | (\$36.070)               |              | (\$324.390)              | 86       |
| 87       | Self-Generation Program Memo Account (SGPMA)                                | \$0.000            | \$0.000            | \$0.000                  |              | \$0.000                  | 87       |
| 88       | Wheeler Ridge Firm Access Charge Memo Acct                                  | \$0.000            | \$0.000            | \$0.000                  |              | \$0.000                  | 88       |
| 89       | Zone Rate Credit Limitation Memo Acct                                       | (\$0.770)          | \$0.000            | (\$197.503)              |              | (\$1,776.213)            | 89       |
| 90       | Subtotal: Balancing and Tracking Accounts                                   | \$66.389           | \$0.000            | \$5,281.899              | \$0.000      | (\$155,138.466)          | 90       |
| 91       | Subtotal-Transportation Revenue Requirement                                 | \$647.525          | \$21,000.000       | \$197,126.972            | \$11,878.485 | \$1,347,726.363          | 91       |
|          |   |                    |                    |                          |              |                          |          |

# TABLE SCG-16C Southern California Gas Company

#### INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|          |  | Int'l Noncore | Unbndl'd     | Total          | Unallct'd    | Total           | 1        |
|----------|--|---------------|--------------|----------------|--------------|-----------------|----------|
|          | Description  | Mexicali      | Storage      | Noncore        | to NSBA      | System          |          |
|          | Α  | В             | С            | D              | Е            | F               |          |
|          |  | (M\$)         | (M\$)        | (M\$)          | (M\$)        | (M\$)           |          |
| 91       | Subtotal-Trans. RRQ (Table SCG-16B)  | \$647.525     | \$21,000.000 | \$197,126.972  | \$11,878.485 | \$1,347,726.363 | 91       |
|          | OTHER COST ALLOCATION COMPONENTS   |               |              |                |              |                 |          |
| 92       | Core Interstate Pipeline Demand Charges (IPDC)   | \$0.000       | \$0.000      | \$0.000        |              | \$120,079.121   | 92       |
| 93       | Independent Power Producer (IPP) / COGEN Parity Adju   | ustment       |              |                |              |                 | 93       |
| 94       | A = SUBTOTAL: TRANS. REV. REQ.   | \$647.525     | \$21,000.000 | \$197,126.972  | \$11,878.485 | \$1,467,805.484 | 94       |
| 95<br>96 | Less Enhanced Oil Recovery (EOR) Allocated Cost<br>Core Averaging (25% of Res / Retail Difference) |               |              | (\$22,776.862) |              | (\$22,776.862)  | 95<br>96 |
| 97       | B = SUBTOTAL: TRANS. RRQ w/o EOR   | \$647.525     | \$21,000.000 | \$174,350.110  | \$11,878.485 | \$1,445,028.622 | 97       |
| 98       | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)   | \$0.000       | \$0.000      | \$0.000        | \$0.000      | \$0.000         | 98       |
| 99       | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP   | \$647.525     | \$21,000.000 | \$174,350.110  | \$11,878.485 | \$1,445,028.622 | 99       |
| 100      | Average Year Throughput (MDth)   | 3,642         |              | 610,423        |              | 950,295         | 100      |
| 101      | AVERAGE TRANSPORTATION RATES (¢/th)  | 1.778 ¢       |              | 2.856 ¢        |              | 15.206 ¢        | 101      |

# TABLE SCG-13A

#### Southern California Gas Company

## CORE COST ALLOCATION & REVENUE REQUIREMENTS

| Description         Residential         G-0         K-7         Product         Totals           A         B         C         D         F         G         G           LONG RUN MARCINAL COST ELEMENTS                    GMS              GMS         <   |    |                                      |                        | CORE              | C&I                             | Non-Res                                 | Gas                 | Core                         | 1        |
|--|----|--------------------------------------|------------------------|-------------------|---------------------------------|---|---------------------|------------------------------|----------|
| ONG RUN MARGINAL COST FLEMENTS         CCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCC  |    | Description                          | Residential            |                   |                                 |   |                     |                              |          |
| LOS RUN MARGINAL COST ELEMENTS         Automation         Automation         Automation           1         Number of Lossenses         \$200,393,918         \$200,393,918         \$51,003,295         \$11.96         \$11.97 <td< th=""><th></th><th>A</th><th>_</th><th>-</th><th>-</th><th></th><th>F</th><th>G</th><th></th></td<>  |    | A                                    | _                      | -                 | -                               |   | F                   | G                            |          |
| USTOME RELATED         4.695.661         200.85         95         18         4.996.857           Number of Costomers         530.055.718         540.03.357         510.06         51.06         61.971         500.727.215           Minipal Cut Can Kernues         530.055.718         540.03.357         545.03.37         545.227         542.77         542  |    |                                      | <<<<<                  | <<<<< (M\$ Unless | s Noted Otherwise               | e) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>                 | (M\$)                        |          |
| 1         Number of Castomer         4.695,061         200,385         95         18         96         4.896,855           3         Margial Cust Cost (Revenues         \$500,393,918         \$540,003,585         \$100,329         \$552,18         \$51,91,109         \$57,727,227           4         Marginal Cust Cost Revenues         \$500,790,446         \$97,93,755         \$51,77         \$52,77         <  |    | LONG RUN MARGINAL COST ELEMENTS      |                        |                   |                                 |   |                     |                              |          |
| 1         Number of Castomes         4.695,6c1         200,385         95         18         95         4.895,651           3         Margial Cast Cost (My Cast Yr)         500,65         510,329         555,218         513,91,169         547,772,216           4         Median Descure Peak Day Demand (much)         2,486         577         15         0         1         2,977           4         Median Descure Peak Day Demand (much)         2,486         577         582,77         590,77         50,07         50,07   |    | CUSTOMER RELATED                     |                        |                   |                                 |   |                     |                              |          |
| 5         Marginal Case Cost Revenues         \$300,399,918         \$40,005,385         \$100,339         \$35,218         \$1,91,169         \$337,927,216           6         Modum Treasure Pack Day Domand (mmcd)         \$802,77         \$82,77  | 1  |                                      | 4,695,661              | 200,385           | 95                              | 18                                      | 698                 | 4,896,857                    | 1        |
| 4         Medium Pressure Pack Day Demond (mmed)         2.486         477         15         0         1         2.277           5         Mingrial MPD Cost Revenues         S05/708.446         539/203.85         51,207.23         524.440         508/87         526.77           7         High Tessure Pack Meen Demond (mmed)         41,110         9.931         4.34         9         27         512.77           8         DOMMON DISTRUTION - MICH PRESSURE         41,110         9.931         4.34         9         27         512.77           9         Out Out Marginal Dist Cost Revenues         526,448.507         56,627.784         500,102         56,121         518,813         515,651.118           10         Cold Marginal Dist Cost Revenues         524,485.07         56,627.784         500,102         56,121         518,813         515,651.118           11         Cold Marginal Dist Cost Revenues         518,653.080         55,459.465         513,283         57,822         510,602           12         Cold Marginal Dist Cost Revenues         518,653.080         55,459.465         513,283         57,822         510,602         52,278,353           13         Marginal Intervinor Revenues         518,653.080         52,759,833         513,2615         500,  | 2  | Per unit LRMC Cost (M\$/Cust/Yr)     | \$0.06                 | \$0.23            | \$1.09                          | \$1.96                                  | \$1.99              |                              | 2        |
| 4         Medium Pressure Paik Day Demand (mmcd)         2.466         4.75         15         0         1         2.277           6         Merium Resure Paik Day Demand (mmcd)         SSD.704.446         SSD.278.585         S1.207.23         SS2.47         SSD.777   | 3  | Marginal Cust Cost Revenues          | \$300,393.918          | \$46,003.585      | \$103.329                       | \$35.218                                | \$1,391.169         | \$347,927.219                | 3        |
| 4         Medium Pressure Paik Day Demand (mmcd)         2.466         4.75         15         0         1         2.277           6         Merium Resure Paik Day Demand (mmcd)         SSD.704.446         SSD.278.585         S1.207.23         SS2.47         SSD.777   |    | COMMON DISTRIBUTION MEDIUM PRESSURE  |                        |                   |                                 |   |                     |                              |          |
| 5         Wey and MPD Cost Revenues         S82.77  | 4  |                                      | 2 486                  | 475               | 15                              | 0                                       | 1                   | 2 977                        | 4        |
| 6         Maginal MTP Cost Revenues         5236,780.446         539,290.385         51,209.723         524.400         560.820         5246,580.023           7         ComMON DISTRETION - HIGH PRESSURE<br>High Pressure Pask Month Dream (numc)         41,110         9,591         434         9         27           8         Marginal HIPD Cost Revenues         522,80,07         560,07.274         500,0192         561,20         51,373           10         Total Marginal Distr Cost Revenues         522,40,80         83,645         4,800         120         1,604         579,033         5281,730,131           110         Total Marginal Distr Cost Revenues         523,4188,652         545,921,569         51,309,915         500,662         579,633         5281,730,131           12         Per Unit L20A'Cost Revenues         513,833,800         55,459,465         531,323,30         50,00         50,00         50,00         50,00         50,00         50,00         50,00         50,00         50,00         50,00         51,738,85         512,03,85         50,00         51,738,85         512,03,85         50,000         50,000         50,000         50,000         50,000         50,000         50,000         50,000         50,000         50,000         50,000         50,000         50,000<   |    |                                      |                        |                   |                                 |   |                     | 2,777                        | 5        |
| 7         High Pressue Peak Month Demand (mmc)         41,110         9,591         5434         9         27         51,717           8         Per Unit RNC Cost (f) / mcl)         50,69         50,69         50,69         50,69         50,69         50,69         50,69         50,69         51,20         51,513         515,561,118         515,561,118         515,561,118         515,561,118         515,561,118         515,561,118         515,561,118         515,561,118         515,561,118         515,561,118         515,561,118         515,561,118         515,561,118         515,561,118         510,570         500,77         500,78         500,78         500,78         500,78         500,78         500,78         500,78         500,78         500,78         500,78         500,78         500,78         500,78         500,78  | 6  |                                      |                        |                   |                                 |   |                     | \$246,369.013                | 6        |
| 7         High Pressue Peak Month Demand (mmc)         41,110         9,591         5434         9         27         51,717           8         Per Unit RNC Cost (f) / mcl)         50,69         50,69         50,69         50,69         50,69         50,69         50,69         50,69         51,20         51,513         515,561,118         515,561,118         515,561,118         515,561,118         515,561,118         515,561,118         515,561,118         515,561,118         515,561,118         515,561,118         515,561,118         515,561,118         515,561,118         515,561,118         510,570         500,77         500,78         500,78         500,78         500,78         500,78         500,78         500,78         500,78         500,78         500,78         500,78         500,78         500,78         500,78  |    |                                      |                        |                   |                                 |   |                     |                              |          |
| b         50.69         50.69         50.69         50.69         50.69           Marginal IPD Cost Revenues         528,402.07         56,677,784         \$300.102         56,121         518,813         \$55,61,128           10         Total Marginal Dist' Cost Revenues         5224,138,652         \$45,521,369         \$1,508,915         \$30,552         \$79,633         \$281,720,137           11         Codd-Year Throughput (mdth)         288,850         83,645         4,000         120         1,664         379,015           12         Per Unit RMC Cost (\$/th)         \$50,07         \$0,07         \$0,07         \$0,07         \$0,07         \$0,007         \$0,007         \$0,000         \$242,78,851           13         Marginal Transm Cost Revenues         \$18,850,800         \$51,203         \$52,20         \$0         \$0         \$0,000         \$13,805,003           16         Marginal Inventory Revenues         \$11,699,636         \$1,972,238         \$13,2618         \$10,000         \$10,000         \$10,000         \$10,000         \$13,805,003           16         Marginal Inventory Revenues         \$51,199,833         \$869,995         \$58,483         \$0,000         \$0,000         \$13,805,003           17         Revervations (mmcfd)         \$277   | _  |                                      |                        |                   |                                 |   |                     |                              |          |
| 9         Marginal HPD Cost Revenues         528,408.207         56,627.784         \$300.102         56,121         518.813         \$35,561.118           10         Total Marginal Distr Cost Revenues         \$224,188.652         \$45,921.369         \$1,569.915         \$30,562         \$579.633         \$281,720.137           11         Cold-Year Throughput (moth)         288.850         \$3,645         4,800         1.20         1.664         3799.05           12         Per Unit LRMC Cost (\$/dth)         \$50.07         \$0.00         \$10.492         \$24,78.833         \$10.108         \$10.72.83         \$11.21.818         \$0.000         \$10.805.000         \$10.001         \$0.00         \$10.205         \$10.20         \$0.20         \$10.20         \$10.20         \$10.20         \$10.20         \$10.20         \$10.20         \$10.20         \$10.00         \$10.00         \$10.00         \$10.00         \$10.805         \$10.20         \$10.20         \$10.20         \$10.20         \$10.20         \$10.20 <td></td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>51,171</td> <td>7</td>   |    | 0                                    |                        |                   |                                 |   |                     | 51,171                       | 7        |
| 10         Total Marginal Distr Cost Revenues         \$234,188.652         \$45,921,369         \$1,509,915         \$30,562         \$579,653         \$281,70.131           11         Cold Year Throughput (mdh)         288,850         83,645         4,800         T20         1,604         579,015           12         Per Unit RMC Cost (\$/dhh)         \$50,07         \$524,738,353         \$524,738,353         \$524,738,353         \$524,738,353         \$524,738,353         \$524,738,353         \$524,738,353         \$524,738,353         \$524,738,353         \$524,738,353         \$524,738,353         \$524,738,353         \$524,738,353         \$524,738,353         \$524,738,353         \$524,738,353         \$524,738,353         \$524,738,353         \$514,614         \$514,614         \$514,614         \$514,614         \$514,614         \$514,614         \$514,614         \$514,614         \$514,614         \$514,614         \$514,614         \$514  |    |                                      |                        |                   |                                 |   |                     | \$35 361 118                 | 8<br>9   |
| TRANSMISSION<br>11         Cold-Year Throughput (mith)         288,850         83,645         4,800         120         1,664         279,015           13         Marginal Transm Cost Revenues         \$18,853,080         \$54,99,465         \$5313,283         \$7,832         \$10,462         \$24,738,353           14         Reservations (much)         \$9,324         10,003         672         0         0         70,000           15         Per Unit LRNC Cost (§/mch)         \$50.20         \$50.00         \$50.00         \$50.00         \$50.00         \$50.00         \$50.00         \$50.00         \$50.00         \$50.00         \$50.00         \$50.00         \$50.00         \$50.00         \$50.00         \$50.00         \$50.00         \$50.00         \$50.00         \$50.00  | ,  | Waightai III D Cost Revenues         | \$20,400.207           | \$0,027.704       | \$500.172                       | \$0.121                                 | \$10.015            | \$55,501.110                 |          |
| 11       Cold-Yoar Throughput (mdth)       288,890       83,445       4,800       120       1,044       379,015         12       Per Unit LRMC Cost (§/thh)       50,07       50,00       50,00       51,070,00       50,00       51,09,00       51,09,00       51,09,00       51,09,00       51,09,00       51,09,00       51,09,00       51,09,00       51,09,00       50,000       50,000       56,087,861       51,09       50,01       50,01       50,01       50,01       50,01       50,01       50,01       50,01       50,01       50,01       50,01       50,01       50,01       50,00       51,863       58,89,99       51,064       51,069       51,069       51,069       51,069       51,069       51,069       51,069       51,069       51,069       51,069       51,069       51,069   | 10 | Total Marginal Distr Cost Revenues   | \$234,188.652          | \$45,921.369      | \$1,509.915                     | \$30.562                                | \$79.633            | \$281,730.131                | 10       |
| 11       Cold-Yoar Throughput (mdth)       288,890       83,445       4,800       120       1,044       379,015         12       Per Unit LRMC Cost (§/thh)       50,07       50,00       50,00       51,070,00       50,00       51,09,00       51,09,00       51,09,00       51,09,00       51,09,00       51,09,00       51,09,00       51,09,00       51,09,00       50,000       50,000       56,087,861       51,09       50,01       50,01       50,01       50,01       50,01       50,01       50,01       50,01       50,01       50,01       50,01       50,01       50,01       50,00       51,863       58,89,99       51,064       51,069       51,069       51,069       51,069       51,069       51,069       51,069       51,069       51,069       51,069       51,069       51,069   |    | -                                    |                        |                   |                                 |   |                     |                              |          |
| 12         Per Unit LRNC Coit (§/dh)         90.07         90.07         90.07         90.07           13         Marginal Trasm Cost Revenues         \$18,853.08         \$53,459.465         \$313.283         \$7.852         \$104.692         \$24,738.357           14         Narginal Trasm Cost Revenues         \$18,853.088         \$53,459.465         \$313.283         \$7.852         \$104.692         \$24,738.357           15         Reservations (mmcf)         \$9,324         10.005         \$672         0         0         70.000           16         Reservations (mmcf)         \$9,220         \$0.20         \$0.20         \$0.20         \$0.20         \$0.000         \$13,805.092           16         Reservations (mmcfd)         277         47         3         0         0         323           17         Reservations (mmcfd)         518,61         \$18,61         \$18,61         \$18,61         \$18,61         \$18,61           19         Marginal Injection Capacity Revenues         \$5,159.383         \$5869.995         \$58.483         \$0.000         \$6,087.861           11         Injections (mdth)         \$99.93         10.116         680         7         323         \$7,122           12         Per Unit UAM Cost (§/dth)  |    |                                      |                        |                   |                                 |   |                     |                              |          |
| 13         Marginal Transm Cost Revenues         \$18,853.080         \$5,459.465         \$313.283         \$7,832         \$104.692         \$24,788.352           13         Reservations (mmcf)         59,324         10,003         672         0         0         70000           14         Reservations (mmcf)         59,324         10,003         672         0         0         70000           16         Marginal Inventory Revenues         \$11,699.636         \$11,972.838         \$132.618         \$0,000         \$0,200         \$0,000         \$13,801.093         \$11,20         \$1,22         \$1,22         \$1,22         \$1,22   |    |                                      |                        |                   |                                 |   |                     | 379,019                      | 11       |
| STORACE         Inventory           Biservoiros (mmcf)         59,324         10,003         672         0         0         70,000           15         Per Unit LRMC Cost (#/mcf)         59,324         10,003         672         0         0         70,000           16         Marginal Inventory Revenues         \$11,699,636         \$1,972,838         \$132,618         \$0,000         \$0,000         \$13,805,093           17         Reservations (mmcdi)         277         47         3         0         0         322           18         Per Unit LRMC Cost (#/mcfd)         \$18,61         \$10,000         \$6,007         \$23         \$71,12           20         Injections (mdti)         50,01         \$0,01         \$0,01         \$0,01         \$0,01         \$0,01         \$0,01         \$20,612         \$18,83         \$82,62,88           21         Per Unit UNC Cost (#/mcfd)         1.616 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$24 728 252</td> <td>12<br/>13</td>   |    |                                      |                        |                   |                                 |   |                     | \$24 728 252                 | 12<br>13 |
| Inventory         Number of the second s | 15 | Warginar Hansin Cost Revenues        | \$10,000.000           | \$5,459.405       | \$515.265                       | \$7.032                                 | \$104.092           | \$24,738.333                 | 15       |
| 14       Reservations (mmcr)       59.324       10.003       672       0       0       70.000         16       Marginal Inventory Revenues       \$11.699.636       \$1.972.838       \$132.618       \$0.000       \$0.000       \$13.805.093         17       Reservations (mmcd)       277       47       3       0       0       322         18       Per Unit IRMC Cost (\$/mcd)       \$11.61       \$11.641       \$10.641       \$10.641       \$10.643       \$10.643       \$10.643       \$20.01       \$20   |    | STORAGE                              |                        |                   |                                 |   |                     |                              |          |
| 15       Per Unit RMC Cost (s/mcf)       \$0.20       \$0.20       \$0.20       \$0.20       \$0.20         16       Marginal Inventory Revenues       \$11,699,636       \$1,972,838       \$132,618       \$0.000       \$0.000       \$13,805,093         17       Reservations (mmcf.t)       277       47       3       0       0       322         18       Per Unit RMC Cost (s/mcf.d)       \$18,61       \$18,61       \$18,61       \$18,61       \$18,61       \$18,61         19       Marginal Injection Capacity Revenues       \$50,159,383       \$869,995       \$58,843       \$0.000       \$60,87,861         20       Injections (mdh)       59,993       10,116       680       7       323       71,122         20       Marginal Injection Variable Revenues       \$698,722       \$117,821       \$7,920       \$0.042       \$1,883       \$826,388         21       Regenvalions (mmd.d)       1,616       309       0       0       0       1,933         23       Reservalions (mmd.d)       1,616       309       10       0       0       1,933         24       Per Unit LNAC Cost (s/md.d)       \$10,69       \$10,69       \$10,69       \$10,69       \$10,69       \$10,69   |    | Inventory                            |                        |                   |                                 |   |                     |                              |          |
| 16         Marginal Inventory Revenues         \$11,699.636         \$1,972.838         \$132.618         \$0.000         \$0.000         \$13,805.092           17         Reservations (mmc/d)         277         47         3         0         0         322           18         Per Unit IRMC Cost (\$/mc/d)         \$18.61  | 14 |                                      |                        | 10,003            | 672                             | 0                                       |                     | 70,000                       | 14       |
| Jujection Capacity         277         47         3         0         0         327           18         Per Unit LRMC Cost (\$/mcfd)         \$18.61 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>15</td>   |    |                                      |                        |                   |                                 |   |                     |                              | 15       |
| 17       Reservations (mmrkd)       277       47       3       0       0       322         18       Per Unit LRM C Cost (\$/mcfd)       \$118.61       \$118.61       \$118.61       \$118.61       \$118.61       \$118.61         19       Marginal Injection Capacity Revenues       \$51.59.383       \$869.995       \$58.483       \$0.00       \$6,087.861         20       Injection Variable       660       7       323       71,121         21       Per Unit CoM Cost (\$/mcfd)       \$50.001       \$0.01       \$0.01       \$0.01         22       Marginal Injection Variable Revenues       \$698.722       \$117.821       \$7.920       \$0.042       \$1.883       \$826.388         23       Reservations (mmrkd)       1,616       309       10       0       0       1,933         24       Per Unit LRM C Cost (\$/mcfd)       \$10.69       \$10.69       \$10.69       \$10.69       \$10.69         25       Marginal Withdrawal Capacity       1,616       309       10       0       0       1,933         26       Withdrawal Capacity Revenues       \$17,276.453       \$33,298.923       \$101.563       \$2.052       \$5.106       \$20,684.096         26       Withdrawal Variable       \$99,933  | 16 | Marginal Inventory Revenues          | \$11,699.636           | \$1,972.838       | \$132.618                       | \$0.000                                 | \$0.000             | \$13,805.093                 | 16       |
| 17       Reservations (mmrkd)       277       47       3       0       0       322         18       Per Unit LRM C Cost (\$/mcfd)       \$118.61       \$118.61       \$118.61       \$118.61       \$118.61       \$118.61         19       Marginal Injection Capacity Revenues       \$51.59.383       \$869.995       \$58.483       \$0.00       \$6,087.861         20       Injection Variable       660       7       323       71,121         21       Per Unit CoM Cost (\$/mcfd)       \$50.001       \$0.01       \$0.01       \$0.01         22       Marginal Injection Variable Revenues       \$698.722       \$117.821       \$7.920       \$0.042       \$1.883       \$826.388         23       Reservations (mmrkd)       1,616       309       10       0       0       1,933         24       Per Unit LRM C Cost (\$/mcfd)       \$10.69       \$10.69       \$10.69       \$10.69       \$10.69         25       Marginal Withdrawal Capacity       1,616       309       10       0       0       1,933         26       Withdrawal Capacity Revenues       \$17,276.453       \$33,298.923       \$101.563       \$2.052       \$5.106       \$20,684.096         26       Withdrawal Variable       \$99,933  |    | Injection Canacity                   |                        |                   |                                 |   |                     |                              |          |
| 18         Per Unit LRMC Cost (\$/mcfd)         \$18.61         \$10.60         \$0.00         \$10.61         \$0.01         \$0.01         \$10.69         \$10.69         \$10.69         \$10.69         \$10.69         \$10.69         \$10.69         \$10.69         \$10.69         \$10.69         \$10.69         \$10.69         \$10.69         \$10.69         \$10.69         \$10.61   | 17 |                                      | 277                    | 47                | 3                               | 0                                       | 0                   | 327                          | 17       |
| Injection Variable<br>Injections (mdth)         59,993<br>S0,01         10,116<br>S0,01         680<br>S0,01         7<br>S0,01         323<br>S0,01         71,120           Marginal Injection Variable Revenues         \$698,722         \$117,821         \$7,920         \$0,042         \$1,883         \$8826,388           Withdrawal Capacity<br>Reservations (mmctd)         1,616         309         10         0         0         0         1,933           23         Reservations (mmctd)         1,616         309         10         0         0         0         1,933           24         Per Unit LRMC Cost (\$/mctd)         \$10,69  |    |                                      |                        |                   |                                 |   |                     |                              | 18       |
| 20         injections (mdth)         59.993         10.116         680         7         323         71,121           21         Per Unit OckM Cost (\$/dth)         \$0.01         \$0.01         \$0.01         \$0.01         \$0.01         \$0.01           21         Marginal Injection Variable Revenues         \$698.722         \$117.821         \$7.920         \$0.042         \$1.883         \$826.388           23         Reservations (mmcfd)         1.616         309         10         0         0         1.935           24         Per Unit LRMC Cost (\$/mcfd)         \$11.069         \$10.69         \$10.69         \$10.69         \$10.69         \$10.69         \$20.68         \$2.052         \$5.106         \$20,684.096           Withdrawal Capacity Revs         \$17.276.453         \$3.298.923         \$10.156         \$2.052         \$5.106         \$20,684.096           Withdrawal Variable         59.993         10.116         6800         7         323         71,120           27         Per Unit Ock/ Cost (\$/dth)         \$0.02         \$0.02         \$0.01         \$0.01         \$0.01           28         Marginal Load Balancing Revenues         \$356,279         \$11.031         \$0.058         \$2.242         \$11.094         \$2.0470.47348   | 19 | Marginal Injection Capacity Revenues | \$5,159.383            | \$869.995         | \$58.483                        | \$0.000                                 | \$0.000             | \$6,087.861                  | 19       |
| 20         injections (mdth)         59.993         10.116         680         7         323         71,121           21         Per Unit OckM Cost (\$/dth)         \$0.01         \$0.01         \$0.01         \$0.01         \$0.01         \$0.01           21         Marginal Injection Variable Revenues         \$698.722         \$117.821         \$7.920         \$0.042         \$1.883         \$826.388           23         Reservations (mmcfd)         1.616         309         10         0         0         1.935           24         Per Unit LRMC Cost (\$/mcfd)         \$11.069         \$10.69         \$10.69         \$10.69         \$10.69         \$10.69         \$20.68         \$2.052         \$5.106         \$20,684.096           Withdrawal Capacity Revs         \$17.276.453         \$3.298.923         \$10.156         \$2.052         \$5.106         \$20,684.096           Withdrawal Variable         59.993         10.116         6800         7         323         71,120           27         Per Unit Ock/ Cost (\$/dth)         \$0.02         \$0.02         \$0.01         \$0.01         \$0.01           28         Marginal Load Balancing Revenues         \$356,279         \$11.031         \$0.058         \$2.242         \$11.094         \$2.0470.47348   |    |                                      |                        |                   |                                 |   |                     |                              |          |
| Per Unit O&M Cost (\$/dth)         \$0.01         \$0.01         \$0.01         \$0.01           Marginal Injection Variable Revenues         \$698.722         \$117.821         \$7.920         \$0.042         \$1.883         \$826.388           Withdrawal Capacity  | -  |                                      | 50.000                 | 10.117            | (00)                            | -                                       | 222                 | 71.100                       | -        |
| 22         Marginal Injection Variable Revenues         \$698.722         \$117.821         \$7.920         \$0.042         \$1.883         \$886.388           23         Reservations (mmcfd)         1.616         309         10         0         0         1.935           24         Per Unit LRMC Cost (\$/mcfd)         \$10.69         \$10.69         \$10.69         \$10.69         \$10.69         \$20.884.096           25         Marginal Withdrawal Capacity Revs         \$17.276.453         \$3.298.923         \$101.563         \$2.052         \$5.106         \$20.684.096           26         Withdrawal Capacity Revs         \$17.276.453         \$3.298.923         \$101.563         \$2.052         \$5.106         \$20.684.096           26         Withdrawal Capacity Revs         \$17.276.453         \$3.298.923         \$101.563         \$2.052         \$5.106         \$20.684.096           27         Per Unit O&M Cost (\$/dth)         \$9.002         \$0.02         \$0.01         \$0.01         \$20.01         \$20.01         \$20.01         \$20.01         \$20.01         \$20.01         \$20.01         \$20.01         \$20.01         \$20.01         \$20.01         \$20.01         \$20.01         \$20.01         \$20.01         \$20.01         \$20.01         \$20.01         \$20.01         \$   |    |                                      |                        |                   |                                 |   |                     | /1,120                       | 20<br>21 |
| Unit of a with drawal Capacity         1,616         309         10         0         0         1,933           23         Reservations (mmcfd)         1,616         309         10.69         \$1  |    |                                      |                        |                   |                                 |   |                     | \$826.388                    | 22       |
| 23         Reservations (mmcfd)         1,616         309         10         0         0         1,935           24         Per Unit LRMC Cost (\$/mcfd)         \$10.69         \$10.   |    |                                      |                        | +                 | +                               | + • • • •                               | +=====              | +                            |          |
| 24         Per Unit LRMC Cost (\$/mcfd)         \$10.69         \$20.684.096           Withdrawal Variable         Withdrawals (mdth)         59.993         10,116         6680         7         323         71,120           Per Unit LRMC Cost (\$/dth)         50.002         \$0.002         \$0.002         \$0.001         \$0.001           Prot Unit O&M Cost (\$/dth)         \$0.022         \$0.02         \$0.01         \$0.011           Prot Unit O&M Cost (\$/dth)         \$30.02         \$0.02         \$0.01         \$0.011           Prot Unit Cost (\$/dth)         \$30.02         \$30.02         \$0.02         \$0.01         \$0.011           Marginal Load Balancing Revenues         \$335,807.349         \$6,423.675         \$311.615         \$2.151         \$9,612         \$42,554.402           Marginal Load Balancing Revenues         \$335,271,4  |    | Withdrawal Capacity                  |                        |                   |                                 |   |                     |                              |          |
| 25         Marginal Withdrawal Capacity Revs         \$17,276.453         \$3,298.923         \$101.563         \$2.052         \$5.106         \$20,684.096           Withdrawals (mdth)         59,993         10,116         680         7         323         71,120           26         Withdrawals (mdth)         59,993         10,116         680         7         323         71,120           27         Per Unit O&M Cost (\$/dth)         \$0.02         \$0.02         \$0.02         \$0.01         \$0.01           28         Marginal Withdrawal Variable Revs         \$973.155         \$164.097         \$11.031         \$0.058         \$2.622         \$1,150.964           29         Total Seasonal Storage Revenues         \$355,807.349         \$6,423.675         \$311.615         \$2.151         \$9,612         \$42,554.402           30         Marginal Load Balancing Revenues         \$356.279         \$110.203         \$6,555         \$0.168         \$2.244         \$475.445           31         Company Use Gas, Transmission         \$2,714.010         \$839.484         \$49.930         \$1.279         \$17.093         \$3,621.796           32         UNSCALED MARGINAL COST REVENUES         \$592,313.289         \$104,757.781         \$2,294.626         \$77.210         \$1,604.442         <  |    |                                      |                        |                   |                                 |   |                     | 1,935                        | 23       |
| Withdrawal Variable         Withdrawal Variable         Withdrawals (mdth)         59,993         10,116         680         7         323         71,120           26         Withdrawals (mdth)         50,02         \$0,02         \$0,02         \$0,01         \$0,  |    |                                      |                        |                   |                                 |   |                     | <b>***</b>                   | 24       |
| 26       Withdrawals (mdth)       59,993       10,116       680       7       323       71,120         27       Per Unit O&M Cost (\$/dth)       \$0.02       \$0.02       \$0.02       \$0.01       \$0.01       \$0.01         28       Marginal Withdrawal Variable Revs       \$973,155       \$164.097       \$11.031       \$0.058       \$2.622       \$1,150,964         29       Total Seasonal Storage Revenues       \$35,807,349       \$6,423,675       \$311.615       \$2.151       \$9.612       \$42,554.402         30       Marginal Load Balancing Revenues       \$35,807,349       \$6,423,675       \$311.615       \$2.151       \$9.612       \$42,554.402         31       Company Use Gas, Transmission       \$2,714.010       \$839.484       \$49.930       \$1.279       \$17.093       \$3,621.796         32       UNSCALED MARGINAL COST REVENUES       \$592,313.289       \$104,757.781       \$2,294.626       \$77.210       \$1,604.442       \$701,047.348         33       EPMC Scaling Factor       1.72       1.72       1.72       1.72       1.72       1.72       1.72         34       SCALED LRMC REVENUES       \$1,018,035.073       \$180,051.837       \$3,943.875       \$132.705       \$2,757.625       \$1,204,921.115         35  | 25 | warginal withdrawal Capacity Revs    | \$17,276.453           | \$3,298.923       | \$101.563                       | \$2.052                                 | \$5.106             | \$20,684.096                 | 25       |
| 26       Withdrawals (mdth)       59,993       10,116       680       7       323       71,120         27       Per Unit O&M Cost (\$/dth)       \$0.02       \$0.02       \$0.02       \$0.01       \$0.01       \$0.01         28       Marginal Withdrawal Variable Revs       \$973.155       \$164.097       \$11.031       \$0.058       \$2.622       \$1,150.964         29       Total Seasonal Storage Revenues       \$35,807.349       \$6,423.675       \$311.615       \$2.151       \$9.612       \$42,554.402         30       Marginal Load Balancing Revenues       \$35,807.349       \$6,423.675       \$311.615       \$2.151       \$9.612       \$42,554.402         31       Company Use Gas, Transmission       \$2,714.010       \$839.484       \$49.930       \$1.279       \$17.093       \$3,621.796         32       UNSCALED MARGINAL COST REVENUES       \$592,313.289       \$104,757.781       \$2,294.626       \$77.210       \$1,604.442       \$701,047.348         33       EPMC Scaling Factor       1.72       1.72       1.72       1.72       1.72       1.72       1.72         34       SCALED LRMC REVENUES       \$1,018,035.073       \$180,051.837       \$3,943.875       \$132.705       \$2,757.625       \$1,204,921.115         35  |    | Withdrawal Variable                  |                        |                   |                                 |   |                     |                              |          |
| 27         Per Unit O&M Cost (\$/dth)         \$0.02         \$0.02         \$0.02         \$0.01         \$0.01           28         Marginal Withdrawal Variable Revs         \$973.155         \$164.097         \$11.031         \$0.058         \$2.622         \$1,150.964           29         Total Seasonal Storage Revenues         \$35,807.349         \$6,423.675         \$311.615         \$2.151         \$9.612         \$42,554.402           30         Marginal Load Balancing Revenues         \$356.279         \$110.203         \$6.655         \$0.168         \$2.244         \$4475.448           31         Company Use Gas, Transmission         \$2,714.010         \$839.484         \$49.930         \$1.279         \$17.093         \$3,621.796           32         UNSCALED MARGINAL COST REVENUES         \$592,313.289         \$104,757.781         \$2,294.626         \$77.210         \$1,604.442         \$701,047.348           33         EPMC Scaling Factor         1.72         1.72         1.72         1.72         1.72         1.72         1.72           34         SCALED LRMC REVENUES         \$1,018,035.073         \$180,051.837         \$3,943.875         \$132.705         \$2,757.625         \$1,204,921.115           35         + Margin-Related Marketing Costs         \$1,4202.000         \$4,329.734 </td <td>26</td> <td></td> <td>59,993</td> <td>10,116</td> <td>680</td> <td>7</td> <td>323</td> <td>71,120</td> <td>26</td>   | 26 |                                      | 59,993                 | 10,116            | 680                             | 7                                       | 323                 | 71,120                       | 26       |
| 29       Total Seasonal Storage Revenues       \$35,807.349       \$6,423.675       \$311.615       \$2.151       \$9,612       \$42,554.402         30       Marginal Load Balancing Revenues       \$356,279       \$110.203       \$6,555       \$0.168       \$2.244       \$475.448         31       Company Use Gas, Transmission       \$2,714.010       \$839.484       \$49.930       \$11.279       \$17.093       \$33,621.796         32       UNSCALED MARGINAL COST REVENUES       \$592,313.289       \$104,757.781       \$2,294.626       \$77.210       \$1,604.442       \$701,047.348         33       EPMC Scaling Factor       1.72       1.72       1.72       1.72       1.72       1.72         34       SCALED LRMC REVENUES       \$1,018,035.073       \$180,051.837       \$3,943.875       \$132.705       \$2,757.625       \$1,204,921.115         35       + Margin-Related Marketing Costs       \$1,4202.000       \$4,329.734       \$135.266       \$3.000       \$33.000       \$18,703.000         36       + SDG&E Moreno Credit       \$438.397       \$77.536       \$1.698       \$0.057       \$1.188       \$518.876         37       Subtotal       \$1,032,675.471       \$184,459.106       \$4,080.840       \$135.762       \$2,791.813       \$1,224,142.991  | 27 |                                      | \$0.02                 | \$0.02            |                                 |   |                     | -                            | 27       |
| 30       Marginal Load Balancing Revenues<br>Company Use Gas, Transmission       \$356.279       \$110.203       \$6.555       \$0.168       \$2.244       \$475.448         31       Company Use Gas, Transmission       \$2,714.010       \$839.484       \$49.930       \$1.279       \$17.093       \$3,621.796         32       UNSCALED MARGINAL COST REVENUES       \$592,313.289       \$104,757.781       \$2,294.626       \$77.210       \$1,604.442       \$701,047.348         33       EPMC Scaling Factor       1.72       1.72       1.72       1.72       1.72       1.72         34       SCALED LRMC REVENUES       \$\$1,018,035.073       \$180,051.837       \$3,943.875       \$132.705       \$2,757.625       \$1,204,921.115         35       + Margin-Related Marketing Costs       \$14,202.000       \$4,329.734       \$135.266       \$3.000       \$33.000       \$18,703.000         36       + 5DG&E Moreno Credit       \$438.397       \$77.536       \$1.698       \$0.057       \$1.188       \$518.876         37       Subtotal       \$1,032,675.471       \$184,459.106       \$4,080.840       \$135.762       \$2,791.813       \$1,224,142.991         38       + Uncollectibles       \$55,176.848       \$924.702       \$20.457       \$0.681       \$13.995       \$6,136.683 <td>28</td> <td>Marginal Withdrawal Variable Revs</td> <td>\$973.155</td> <td>\$164.097</td> <td>\$11.031</td> <td>\$0.058</td> <td>\$2.622</td> <td>\$1,150.964</td> <td>28</td>   | 28 | Marginal Withdrawal Variable Revs    | \$973.155              | \$164.097         | \$11.031                        | \$0.058                                 | \$2.622             | \$1,150.964                  | 28       |
| 30       Marginal Load Balancing Revenues<br>company Use Gas, Transmission       \$356.279       \$110.203       \$6.555       \$0.168       \$2.244       \$475.448         31       Company Use Gas, Transmission       \$2,714.010       \$839.484       \$49.930       \$1.279       \$17.093       \$3,621.796         32       UNSCALED MARGINAL COST REVENUES       \$592,313.289       \$104,757.781       \$2,294.626       \$77.210       \$1,604.442       \$701,047.348         33       EPMC Scaling Factor       1.72       1.72       1.72       1.72       1.72       1.72         34       SCALED LRMC REVENUES       \$1,018,035.073       \$180,051.837       \$3,943.875       \$132.705       \$2,757.625       \$1,204,921.115         35       + Margin-Related Marketing Costs       \$1,4202.000       \$4,329.734       \$135.266       \$3.000       \$33.000       \$18,703.000         36       + SDC&E Moreno Credit       \$438.397       \$77.536       \$1.698       \$0.057       \$1.188       \$518.876         37       Subtotal       \$1,032,675.471       \$184,459.106       \$4,080.840       \$135.762       \$2,791.813       \$1,224,142.914         38       + Uncollectibles       \$5,176.848       \$924.702       \$20.457       \$0.681       \$13.995       \$6,136.683  |    | T ( 10 10) D                         | #05 005 0 KG           | #c (22) (75       | ¢011 (15                        | do 151                                  | ¢0.440              | 040 FF 4 475                 |          |
| 31         Company Use Gas, Transmission         \$2,714.010         \$839.484         \$49.930         \$1.279         \$17.093         \$3,621.796           32         UNSCALED MARGINAL COST REVENUES         \$592,313.289         \$104,757.781         \$2,294.626         \$77.210         \$1,604.442         \$701,047.348           33         EPMC Scaling Factor         1.72         1.72         1.72         1.72         1.72         1.72           34         SCALED LRMC REVENUES         \$1,018,035.073         \$180,051.837         \$3,943.875         \$132.705         \$2,757.625         \$1,204,921.115           35         + Margin-Related Marketing Costs         \$14,202.000         \$4,329.734         \$135.266         \$3.000         \$33.000         \$18,703.000           36         + SDG&E Moreno Credit         \$438.397         \$77.536         \$1.698         \$0.057         \$1.188         \$518.876           37         Subtotal         \$1,032,675.471         \$184,459.106         \$4,080.840         \$135.762         \$2,791.813         \$1,224,142.991           38         + Uncollectibles         \$55,176.848         \$924.702         \$20.457         \$0.681         \$13.995         \$6,136.683  | 29 | 1 otal Seasonal Storage Revenues     | \$35,807.349           | \$6,423.675       | \$311.615                       | \$2.151                                 | \$9.612             | \$42,554.402                 | 29       |
| 31       Company Use Gas, Transmission       \$2,714.010       \$839.484       \$49.930       \$1.279       \$17.093       \$3,621.796         32       UNSCALED MARGINAL COST REVENUES       \$592,313.289       \$104,757.781       \$2,294.626       \$77.210       \$1,604.442       \$701,047.348         33       EPMC Scaling Factor       1.72       1.72       1.72       1.72       1.72       1.72         34       SCALED LRMC REVENUES       \$1,018,035.073       \$180,051.837       \$3,943.875       \$132.705       \$2,757.625       \$1,204,921.115         35       + Margin-Related Marketing Costs       \$14,202.000       \$4,329.734       \$135.266       \$3,000       \$33.000       \$187,030.000         36       + SDG&E Moreno Credit       \$438.397       \$77.536       \$1.698       \$0.057       \$1.188       \$518.876         37       Subtotal       \$1,032,675.471       \$184,459.106       \$4,080.840       \$135.762       \$2,791.813       \$1,224,142.991         38       + Uncollectibles       \$5,176.848       \$924.702       \$20.457       \$0.681       \$13.995       \$6,136.683  | 30 | Marginal Load Balancing Revenues     | \$356 279              | \$110 203         | \$6.555                         | \$0 168                                 | \$2 244             | \$475 448                    | 30       |
| 32         UNSCALED MARGINAL COST REVENUES         \$592,313.289         \$104,757.781         \$2,294.626         \$77.210         \$1,604.442         \$701,047.348           33         EPMC Scaling Factor         1.72         1.72         1.72         1.72         1.72         1.72           34         SCALED LRMC REVENUES         \$1,018,035.073         \$180,051.837         \$3,943.875         \$132.705         \$2,757.625         \$1,204,921.115           35         + Margin-Related Marketing Costs         \$14,202.000         \$4,329.734         \$135.266         \$3.000         \$33.000         \$18,703.000           36         + SDG&E Moreno Credit         \$438.397         \$77.536         \$1.698         \$0.057         \$1.188         \$518.876           37         Subtotal         \$1,032,675.471         \$184,459.106         \$4,080.840         \$135.762         \$2,791.813         \$1,224,142.991           38         + Uncollectibles         \$55,176.848         \$924.702         \$20.457         \$0.681         \$13.995         \$6,136.683   |    |                                      |                        |                   |                                 |   |                     | \$3,621.796                  | 31       |
| 33       EPMC Scaling Factor       1.72       1.72       1.72       1.72       1.72       1.72         34       SCALED LRMC REVENUES       \$1,018,035.073       \$180,051.837       \$3,943.875       \$132.705       \$2,757.625       \$1,204,921.115         35       + Margin-Related Marketing Costs       \$14,202.000       \$4,329.734       \$135.266       \$3,000       \$33.000       \$188,703.000         36       + SDG&E Moreno Credit       \$438.397       \$77.536       \$1.698       \$0.057       \$1.188       \$518.876         37       Subtotal       \$1,032,675.471       \$184,459.106       \$4,080.840       \$135.762       \$2,791.813       \$1,224,142.991         38       + Uncollectibles       \$5,176.848       \$924.702       \$20.457       \$0.681       \$13.995       \$6,136.683   |    |                                      |                        |                   |                                 |   |                     |                              | 1        |
| 34       SCALED LRMC REVENUES       \$1,018,035.073       \$180,051.837       \$3,943.875       \$132.705       \$2,757.625       \$1,204,921.115         35       + Margin-Related Marketing Costs       \$14,202.000       \$4,329.734       \$135.266       \$3.000       \$33.000       \$187,030.00         36       + SDG&E Moreno Credit       \$14,202.000       \$4,329.734       \$135.266       \$3.000       \$33.000       \$18,703.000         36       + SDG&E Moreno Credit       \$1,032,675.471       \$184,459.106       \$4,080.840       \$135.762       \$2,791.813       \$1,224,142.991         38       + Uncollectibles       \$5,176.848       \$924.702       \$20.457       \$0.681       \$13.995       \$6,136.683  | 32 | UNSCALED MARGINAL COST REVENUES      | \$592,313.289          | \$104,757.781     | \$2,294.626                     | \$77.210                                | \$1,604.442         | \$701,047.348                | 32       |
| 34       SCALED LRMC REVENUES       \$1,018,035.073       \$180,051.837       \$3,943.875       \$132.705       \$2,757.625       \$1,204,921.115         35       + Margin-Related Marketing Costs       \$14,202.000       \$4,329.734       \$135.266       \$3.000       \$33.000       \$18,703.000         36       + SDG&E Moreno Credit       \$14,329.734       \$135.266       \$3.000       \$33.000       \$18,703.000         37       Subtotal       \$1,032,675.471       \$184,459.106       \$4,080.840       \$135.762       \$2,791.813       \$1,224,142.991         38       + Uncollectibles       \$5,176.848       \$924.702       \$20,457       \$0.681       \$13.995       \$6,136.683   |    |                                      |                        |                   |                                 |   |                     |                              |          |
| 35       + Margin-Related Marketing Costs       \$14,202.000       \$4,329,734       \$135.266       \$3.000       \$33.000         36       + SDG&E Moreno Credit       \$438.397       \$77.536       \$1.698       \$0.057       \$1.188       \$518.876         37       Subtotal       \$1,032,675.471       \$184,459.106       \$4,080.840       \$135.762       \$2,791.813       \$1,224,142.991         38       + Uncollectibles       \$5,176.848       \$924.702       \$20.457       \$0.681       \$13.995       \$6,136.683  | 33 | EPMC Scaling Factor                  | 1.72                   | 1.72              | 1.72                            | 1.72                                    | 1.72                | 1.72                         | 33       |
| 35       + Margin-Related Marketing Costs       \$14,202.000       \$4,329.734       \$135.266       \$3.000       \$33.000       \$18,703.000         36       + SDG&E Moreno Credit       \$438.397       \$77.536       \$1.698       \$0.057       \$1.188       \$518.876         37       Subtotal       \$1,032,675.471       \$184,459.106       \$4,080.840       \$135.762       \$2,791.813       \$1,224,142.991         38       + Uncollectibles       \$5,176.848       \$924.702       \$20.457       \$0.681       \$13.995       \$6,136.683   | 24 | SCALED LPMC REVENUES                 | ¢1 018 025 072         | \$180 0E1 027     | \$2 042 PTE                     | ¢122 705                                | ¢0.757.605          | ¢1 20/ 021 115               | 34       |
| 36         + SDG&E Moreno Credit         \$438.397         \$77.536         \$1.698         \$0.057         \$1.188         \$518.876           37         Subtotal         \$1,032,675.471         \$184,459.106         \$4,080.840         \$135.762         \$2,791.813         \$1,224,142.991           38         + Uncollectibles         \$5,176.848         \$924.702         \$20.457         \$0.681         \$13.995         \$6,136.683  | 34 | SCALED LRIVIC REVENUES               | φ1,010,030.07 <i>3</i> | φ100,001.807      | <i><b></b><i>ą3,</i>743.873</i> | φ132.703                                | φ <i>2,131.</i> 623 | \$1,20 <del>4</del> ,921.115 | 34       |
| 36         + SDG&E Moreno Credit         \$438.397         \$77.536         \$1.698         \$0.057         \$1.188         \$518.876           37         Subtotal         \$1,032,675.471         \$184,459.106         \$4,080.840         \$135.762         \$2,791.813         \$1,224,142.991           38         + Uncollectibles         \$5,176.848         \$924.702         \$20.457         \$0.681         \$13.995         \$6,136.683  | 35 | + Margin-Related Marketing Costs     | \$14,202.000           | \$4,329,734       | \$135.266                       | \$3.000                                 | \$33.000            | \$18,703,000                 | 35       |
| 37         Subtotal         \$1,032,675.471         \$184,459.106         \$4,080.840         \$135.762         \$2,791.813         \$1,224,142.991           38         + Uncollectibles         \$5,176.848         \$924.702         \$20.457         \$0.681         \$13.995         \$6,136.683  |    |                                      |                        |                   |                                 |   |                     | \$518.876                    | 36       |
|  |    |                                      |                        |                   |                                 |   |                     | \$1,224,142.991              | 37       |
|  |    |                                      |                        |                   |                                 |   |                     |                              |          |
| 39         TOTAL BASE MARGIN         \$1,037,852.319         \$185,383.808         \$4,101.297         \$136.443         \$2,805.808         \$1,230,279.674   | 38 | + Uncollectibles                     | \$5,176.848            | \$924.702         | \$20.457                        | \$0.681                                 | \$13.995            | \$6,136.683                  | 38       |
| 37 1101AL DASE MARGIN \$1,057,852.319 \$185,383.808 \$4,101.297 \$136,443 \$2,805.808 \$1,230,279,674  |    | TOTAL BACE MADOIN                    | #1 007 050 010         | 610F 000 000      | 64 101 207                      | ¢106 140                                | \$3 80 <b>7</b> 000 | 61 000 070 (71               |          |
|  | 39 | IUIAL BASE MAKGIN                    | \$1,037,852.319        | \$185,383.808     | \$4,101.297                     | \$136.443                               | \$2,805.808         | \$1,230,2/9.674              | 39       |

# TABLE SCG-13B

#### Southern California Gas Company

## CORE COST ALLOCATION & REVENUE REQUIREMENTS

|   |   |                 | CORE          |                 | Non-Res                                 | Gas         | Core            |
|---|---|-----------------|---------------|-----------------|---|-------------|-----------------|
|   | Description                                       | Residential     | G-10          | G-20            | A/C                                     | Engine      | Totals          |
|   | Α   | В               | С             | D               | E                                       | F           | G               |
|   |   | ~~~~~           |               | < (M\$) >>>>>>> | >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>         | (M\$)           |
| 9 | Total Base Margin (Table SCG-13A)                 | \$1,037,852.319 | \$185,383.808 | \$4,101.297     | \$136.443                               | \$2,805.808 | \$1,230,279.674 |
|   | OTHER OPERATING COSTS AND REVENUES                |                 |               |                 |   |             |                 |
| 0 | Brokerage Fee Adjustment: Core                    | (\$4,876.779)   | (\$1,508.462) | (\$89.719)      | (\$2.298)                               | (\$30.714)  | (\$6,507.971)   |
| L | Brokerage Fee Adjustment: Noncore                 | \$0.000         | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         |
| 2 | CCSI: Load Balancing                              | \$0.000         | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         |
| 3 | Company Use Gas: Other                            | \$205.827       | \$63.665      | \$3.787         | \$0.097                                 | \$1.296     | \$274.672       |
|   | Company Use Gas: Storage                          | \$2,858.220     | \$581.295     | \$37.384        | \$0.589                                 | \$16.046    | \$3,493.535     |
| ; | Exchange Revenues & Interutility Transactions     | \$89.463        | \$25.907      | \$1.487         | \$0.037                                 | \$0.497     | \$117.391       |
| 5 | Fuel Cell Equipment Revenues                      | (\$291.794)     | (\$51.607)    | (\$1.130)       | (\$0.038)                               | (\$0.790)   | (\$345.360)     |
| 7 | Marketing: DSM Program Awards                     | \$0.000         | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         |
| 3 | Marketing: Non-Margin Costs                       | \$30,672.195    | \$14,956.317  | \$99.343        | \$0.821                                 | \$67.252    | \$45,795.929    |
| ) | RD&D "Common Good"                                | \$382.932       | \$67.726      | \$1.483         | \$0.050                                 | \$1.037     | \$453.229       |
| ) | Unaccounted For Gas                               | \$23,128.777    | \$687.103     | (\$121.782)     | \$0.595                                 | \$7.948     | \$23,702.640    |
|   | Well Incidents & Surface Leaks                    | \$128.048       | \$21.592      | \$1.451         | \$0.000                                 | \$0.000     | \$151.091       |
| 2 | Subtotal: Other Operating Costs and Revenues      | \$52,296.889    | \$14,843.536  | (\$67.696)      | (\$0.148)                               | \$62.572    | \$67,135.154    |
|   | TRANSITION COSTS                                  |                 |               |                 |   |             |                 |
| 3 | Interstate Trans. Cost Surcharge Account (ITCS)   | \$1,652.149     | \$511.035     | \$30.395        | \$0.778                                 | \$10.405    | \$2,204.762     |
| ł | MPO Transition Cost Adjustment                    | \$0.000         | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         |
| 5 | Pitco/Popco Transition Costs                      | (\$4,657.836)   | (\$1,440.739) | (\$85.691)      | (\$2.195)                               | (\$29.335)  | (\$6,215.796)   |
| 6 | Subtotal: Transition Costs                        | (\$3,005.687)   | (\$929.705)   | (\$55.296)      | (\$1.416)                               | (\$18.930)  | (\$4,011.034)   |
|   | REGULATORY ACCOUNTS                               |                 |               |                 |   |             |                 |
| 7 | Affiliate Transaction Tracking Acct (AFTA)        | (\$123.248)     | (\$21.798)    | (\$0.477)       | (\$0.016)                               | (\$0.334)   | (\$145.874)     |
| 3 | Aliso/Goleta Tracking Account (AGTA)              | \$0.000         | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         |
| ) | Baseline Memorandum Account (BMA)                 | \$0.000         | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         |
| ) | Brokerage Fee Balancing Acct                      | \$0.000         | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         |
| L | Catastrophic Event (CEMA - Northridge)            | (\$40.836)      | (\$7.222)     | (\$0.158)       | (\$0.005)                               | (\$0.111)   | (\$48.332)      |
| 2 | Catastrophic Event (CEMA - Double Refund)         | (\$0.381)       | (\$0.067)     | (\$0.001)       | (\$0.000)                               | (\$0.001)   | (\$0.451)       |
| 3 | Conservation Expense Account (CEA)                | \$0.000         | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         |
| 1 | Core Fixed Cost Account (CFCA)                    | (\$607.679)     | (\$187.964)   | (\$11.180)      | (\$0.286)                               | (\$3.827)   | (\$810.936)     |
| 5 | Vacant  | \$0.000         | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         |
| , | Economic Practicality Shortfall Memo Acct         | \$0.000         | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         |
| 7 | El Paso Turned-Back Capacity Bal Acct (EPTCBA)    | \$0.000         | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         |
| 3 | Enhanced Oil Recovery Account CORE                | \$11,904.724    | \$2,105.495   | \$46.119        | \$1.552                                 | \$32.247    | \$14,090.137    |
| 9 | Enhanced Oil Recovery Account NONCORE             | \$0.000         | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         |
| D | Hazardous Substance Cost Recovery Acct            | \$1,733.661     | \$536.248     | \$31.894        | \$0.817                                 | \$10.919    | \$2,313.538     |
| 1 | Intervenor Award Memo Acct                        | \$102.210       | \$31.615      | \$1.880         | \$0.048                                 | \$0.644     | \$136.397       |
| 2 | Montebello Refund Memo Acct (MRMA)                | (\$111.040)     | (\$19.639)    | (\$0.430)       | (\$0.014)                               | (\$0.301)   | (\$131.424)     |
| 3 | Montebello True-Up Tracking Acct (MTTA)           | (\$15,736.449)  | (\$4,867.523) | (\$289.505)     | (\$7.415)                               | (\$99.108)  | (\$21,000.000)  |
| ŀ | Natural Gas Vehicles Acct                         | \$611.226       | \$189.061     | \$11.245        | \$0.288                                 | \$3.849     | \$815.670       |
| ; | Noncore Cost/Rev Memo Acct (ratepayer share)      | (\$35.256)      | (\$10.905)    | (\$0.649)       | (\$0.017)                               | (\$0.222)   | (\$47.048)      |
| 5 | Noncore Fixed Cost Account (NFCA)                 | \$0.000         | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         |
| 7 | Noncore Fixed Cost Tracking Account (CCSI)        | \$0.000         | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         |
| 3 | Noncore Fixed Cost Tracking Account (MPO)         | \$0.000         | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         |
| ) | Noncore Fixed Cost Tracking Account (PDC)         | \$0.000         | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         |
| ) | Noncore Fixed Cost Tracking Account (TOP)         | \$0.000         | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         |
| L | Noncore Storage Balancing Acct (Subscribed)       | \$0.000         | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         |
|   | Noncore Storage Balancing Acct (Unsubscribed)     | \$2,442.031     | \$755.357     | \$44.926        | \$1.151                                 | \$15.380    | \$3,258.845     |
|   | Pitas Point Franchise & Uncollectibles Acct       | \$0.000         | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         |
|   | Post Retirem Benefits Other than Pensions (PBOPS) | (\$31,246.049)  | (\$5,526.242) | (\$121.047)     | (\$4.073)                               | (\$84.638)  | (\$36,982.050)  |
|   | RD&D Expense Acct                                 | \$226.359       | \$40.034      | \$0.877         | \$0.030                                 | \$0.613     | \$267.912       |
| 5 | Research Royalty Memo Acct                        | (\$9,964.095)   | (\$1,762.271) | (\$38.601)      | (\$1.299)                               | (\$26.990)  | (\$11,793.256)  |
| 7 | Self-Generation Program Memo Account (SGPMA)      | \$0.000         | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         |
| 3 | Wheeler Ridge Firm Access Charge Memo Acct        | \$0.000         | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         |
| 9 | Zone Rate Credit Limitation Memo Acct             | (\$32.702)      | (\$5.784)     | (\$0.127)       | (\$0.004)                               | (\$0.089)   | (\$38.706)      |
| 0 | Subtotal: Balancing and Tracking Accounts         | (\$40,877.524)  | (\$8,751.605) | (\$325.234)     | (\$9.245)                               | (\$151.969) | (\$50,115.577)  |
|   |   |                 |               |                 |   |             |                 |

# TABLE SCG-13C

#### Southern California Gas Company

## CORE COST ALLOCATION & REVENUE REQUIREMENTS

|            |  |                         | CORE                      | C&I                | Non-Res                                | Gas                       | Core                      | 7          |
|------------|--|-------------------------|---------------------------|--------------------|--|---------------------------|---------------------------|------------|
|            | Description  | Residential             | G-10                      | G-20               | A/C                                    | Engine                    | Totals                    |            |
|            | Α  | В                       | С                         | D                  | Е                                      | F                         | G                         |            |
|            |  | <<<<<<                  |                           | < (M\$) >>>>>>>    | »>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | ·>>>                      | (M\$)                     |            |
| 91         | Subtotal-Trans. RRQ (Table SCG-13B)  | \$1,046,265.997         | \$190,546.034             | \$3,653.071        | \$125.634                              | \$2,697.482               | \$1,243,288.218           | 91         |
|            | OTHER COST ALLOCATION COMPONENTS   |                         |                           |                    |  |                           |                           |            |
| 92<br>93   | Core Interstate Pipeline Demand Charges (IPDC)<br>Independent Power Producer (IPP) / COGEN Parity Adju | \$90,840.663<br>ustment | \$28,098.397              | \$1,671.207        | \$42.801                               | \$572.112                 | \$121,225.181             | 92<br>93   |
| 94         | A = SUBTOTAL: TRANS. REV. REQ.   | \$1,137,106.660         | \$218,644.431             | \$5,324.279        | \$168.436                              | \$3,269.594               | \$1,364,513.399           | 94         |
| 95         | Less Enhanced Oil Recovery (EOR) Allocated Cost  |                         |                           |                    |  |                           |                           | 95         |
| 96         | Core Averaging (25% of Res / Retail Difference)  | (\$25,410.216)          | \$25,410.216              |                    |  |                           |                           | 96         |
| 97         | B = SUBTOTAL: TRANS. RRQ w/o EOR   | \$1,111,696.444         | \$244,054.647             | \$5,324.279        | \$168.436                              | \$3,269.594               | \$1,364,513.399           | 97         |
| 98         | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)   | \$31,055.127            | \$15,024.043              | \$100.827          | \$0.871                                | \$68.289                  | \$46,249.157              | 98         |
| 99         | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP   | \$1,080,641.317         | \$229,030.604             | \$5,223.452        | \$167.565                              | \$3,201.304               | \$1,318,264.241           | 99         |
| 100        | Average Year Throughput (MDth)   | 254,685                 | 78,778                    | 4,685              | 120                                    | 1,604                     | 339,873                   | 100        |
| 101        | AVERAGE TRANSPORTATION RATES (¢/th)  | 42.430 ¢                | 29.073 ¢                  | 11.148 ¢           | 13.964 ¢                               | 19.958 ¢                  | 38.787 ¢                  | 101        |
| 102<br>103 | GAS PROCUREMENT RELATED COSTS<br>Vacant<br>Carrying Cost Storage Inventory (CCSI): Other               | \$1,289.734             | \$343.282                 | \$14.839           | \$0.542                                | \$7.796                   | \$1,656.193               | 102<br>103 |
| 104        |  | \$5,875.054             | \$1,563.732               | \$67.595           | \$2.470                                | \$35.511                  | \$7,544.361               | 104        |
| 101        | TOTAL: PROCURMENT RELATED COSTS  | \$7,164.788             | \$1,907.013               | \$82.435           | \$3.012                                | \$43.306                  | \$9,200.554               | -          |
| 106        | Average Year Sales (MDth)  | 252,138                 | 67,110                    | 2,901              | 106                                    | 1,524                     | 323,780                   | 106        |
| 107        | A = GAS PROC. RELATED COST (\$/th)   | 0.284 ¢                 | 0.284 ¢                   | 0.284 ¢            | 0.284 ¢                                | 0.284 ¢                   | 0.284 ¢                   | 107        |
| 108        | B = TOTAL PROC. RELATED RATE (¢/th)  | 42.715 ¢                | 29.357 ¢                  | 11.432 ¢           | 14.248 ¢                               | 20.242 ¢                  | 39.551 ¢                  | 108        |
| 109        | TOTAL: PROC. CUSTOMER TRANS. REVS.   | \$1,076,999.691         | \$197,016.275             | \$3,316.499        | \$151.028                              | \$3,084.944               | \$1,280,568.437           | 109        |
| 110        | CORE AGGREGATION TRANSPORTATION (CAT) C  |                         |                           | ¢0.000             | #0.000                                 | ¢0.000                    | #0.000                    | 110        |
| 110<br>111 | El Paso Settlement Proceeds Memo Acct (EPSPMA)<br>TOTAL: CAT CUSTOMER REFUND                           | \$0.000<br>\$0.000      | \$0.000<br><b>\$0.000</b> | \$0.000<br>\$0.000 | \$0.000<br><b>\$0.000</b>              | \$0.000<br><b>\$0.000</b> | \$0.000<br><b>\$0.000</b> | -          |
| 112        | CAT Customer Average Year Throughput (MDth)  | 2,547                   | 11,668                    | 1,784              | 14                                     | 80                        | 16,093                    | 112        |
| 113        | A = CAT CUSTOMER REFUND (¢/th)   | 0.000¢                  | 0.000¢                    | 0.000 ¢            | 0.000 ¢                                | 0.000 ¢                   | 0.000 ¢                   | 113        |
| 114        | B = TOTAL CAT CUSTOMER RATE (¢/th)   | 42.430 ¢                | 29.073 ¢                  | 11.148 ¢           | 13.964 ¢                               | 19.958 ¢                  | 29.141 ¢                  | 114        |
| 115        | TOTAL: TRANSPORTATION CUSTOMER REVS.   | \$10,806.413            | \$33,921.343              | \$1,989.387        | \$19.549                               | \$159.666                 | \$46,896.358              | 115        |

# TABLE SCG-14A

#### Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|  |                       |                         | Electric G             | eneration               |                      |                         | 1 |
|--|-----------------------|-------------------------|------------------------|-------------------------|----------------------|-------------------------|---|
| Des  | cription              | Industrial              | Cogen                  | IPP                     | EOR                  | Total                   | _ |
|  | A                     | B<br><<<<<              | C<br><< (M\$ Unless No | D<br>ted Otherwise) >>: | E                    | F<br>(M\$)              | + |
| LONG RUN MARGINA                                   | L COST ELEMENTS       |                         | ( ) ) ) ) ) ) ) )      | ····,                   |                      |                         |   |
| CUSTOMER RELATED                                   |                       |                         |                        |                         |                      |                         |   |
| Number of Customers                                |                       | 1,162                   | 215                    | 23                      | 67                   | 1,467                   |   |
| Per unit LRMC Cost (M\$                            |                       | \$4.58                  | \$5.91                 | \$40.67                 | \$11.00              |                         |   |
| Marginal Cust Cost Rev                             | enues                 | \$5,328.941             | \$1,271.235            | \$935.420               | \$737.328            | \$8,272.924             |   |
| COMMON DISTRIBUT                                   | ION - MEDIUM PRESSURE |                         |                        |                         |                      |                         |   |
| Medium Pressure Peak D                             | ay Demand (mmcfd)     | 152                     | 19                     | 0                       | 0                    | 171                     |   |
| Per Unit LRMC Cost (\$/1                           | ncfd)                 | \$82.77                 | \$82.77                | \$82.77                 | \$82.77              |                         |   |
| Marginal MPD Cost Rev                              | enues                 | \$12,598.370            | \$1,531.831            | \$0.000                 | \$33.117             | \$14,163.318            |   |
| COMMON DISTRIBUT                                   | ION - HIGH PRESSURE   |                         |                        |                         |                      |                         |   |
| High Pressure Peak Mon                             | th Demand (mmcf)      | 10,437                  | 3,100                  | 1,334                   | 268                  | 15,139                  |   |
| Per Unit LRMC Cost (\$/1                           | ncf)                  | \$0.69                  | \$0.69                 | \$0.69                  | \$0.69               |                         |   |
| Marginal HPD Cost Rev                              | enues                 | \$7,212.554             | \$2,142.228            | \$921.569               | \$185.419            | \$10,461.769            |   |
| Total Marginal Distr Co                            | st Revenues           | \$19,810.923            | \$3,674.059            | \$921.569               | \$218.536            | \$24,625.087            |   |
| TRANSMISSION                                       |                       |                         |                        |                         |                      |                         |   |
| Cold-Year Throughput (1                            | ndth)                 | 146,890                 | 82,735                 | 211,691                 | 48,271               | 489,586                 |   |
| Per Unit LRMC Cost (\$/                            | lth)                  | \$0.07                  | \$0.07                 | \$0.07                  | \$0.07               |                         |   |
| Marginal Transm Cost F                             |                       | \$9,587.428             | \$5,400.042            | \$13,816.946            | \$3,150.602          | \$31,955.018            |   |
| STORAGE  |                       |                         |                        |                         |                      |                         |   |
| Inventory  |                       |                         |                        |                         |                      |                         |   |
| Reservations (mmcf)                                | 0                     |                         |                        |                         |                      |                         |   |
| Per Unit LRMC Cost (\$/1<br>Marginal Inventory Rev |                       |                         |                        |                         |                      |                         | - |
| warginar inventory nev                             | citaco                |                         |                        |                         |                      |                         |   |
| Injection Capacity                                 |                       |                         |                        |                         |                      |                         |   |
| Reservations (mmcfd)                               |                       |                         |                        |                         |                      |                         |   |
| B Per Unit LRMC Cost (\$/1                         |                       |                         |                        |                         |                      |                         |   |
| 9 Marginal Injection Capa                          | city Revenues         |                         |                        |                         |                      |                         |   |
| Injection Variable                                 |                       |                         |                        |                         |                      |                         |   |
| D Injections (mdth)                                |                       |                         |                        |                         |                      |                         |   |
| Per Unit O&M Cost (\$/d                            |                       |                         |                        |                         |                      |                         | - |
| 2 Marginal Injection Varia                         | ible Revenues         |                         |                        |                         |                      |                         |   |
| Withdrawal Capacity                                |                       |                         |                        |                         |                      |                         |   |
| 3 Reservations (mmcfd)                             |                       |                         |                        |                         |                      |                         |   |
| Per Unit LRMC Cost (\$/1                           |                       |                         |                        |                         |                      |                         | - |
| Marginal Withdrawal C                              | apacity Revs          |                         |                        |                         |                      |                         |   |
| Withdrawal Variable                                |                       |                         |                        |                         |                      |                         |   |
| Withdrawals (mdth)                                 |                       |                         |                        |                         |                      |                         |   |
| Per Unit O&M Cost (\$/d                            |                       |                         |                        |                         |                      |                         | 4 |
| Marginal Withdrawal V                              | ariadie Kevs          |                         |                        |                         |                      |                         | l |
| Total Seasonal Storage I                           | levenues              |                         |                        |                         |                      |                         |   |
| 0 Marginal Load Balancin                           |                       | \$1,989.176             | \$1,129.728            | \$4,730.994             | \$1,422.403          | \$9,272.301             | 1 |
| Company Use Gas, Tran                              | smission              | \$1,552.369             | \$881.648              | \$2,255.850             | \$514.389            | \$5,204.255             | - |
| UNSCALED MARGINA                                   | L COST REVENUES       | \$38,268.837            | \$12,356.711           | \$22,660.780            | \$6,043.257          | \$79,329.585            |   |
| EPMC Scaling Factor                                |                       | 1.72                    | 1.72                   | 1.72                    | 3.33                 | 1.84                    |   |
| SCALED LRMC REVEN                                  | UES                   | \$65,728.342            | \$21,223.173           | \$38,920.845            | \$20,147.422         | \$146,019.781           |   |
| + Margin-Related Marke                             | ting Costs            | ¢2,000,000              | \$664.000              | \$937.000               | ¢275 000             | \$4,984.000             | 1 |
| + Margin-Related Market<br>+ SDG&E Moreno Credi    |                       | \$3,008.000<br>\$28.324 | \$664.000<br>\$9.146   | \$937.000<br>\$16.772   | \$375.000<br>\$0.000 | \$4,984.000<br>\$54.242 |   |
| Subtotal   | •                     | \$68,764.666            | \$21,896.319           | \$39,874.617            | \$20,522.422         | \$151,058.024           | - |
| + Uncollectibles                                   |                       | \$344.720               | \$109.767              | \$199.893               | \$0.000              | \$654.381               |   |
|  |                       |                         |                        |                         |                      |                         | 1 |
| 9 TOTAL BASE MARGIN                                |                       | \$69,109.386            | \$22,006.086           | \$40,074.510            | \$20,522.422         | \$151,712.404           |   |

# TABLE SCG-14B

#### Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|            |   |                     | Electric G          | eneration                                 |                    |                       | 1 |
|------------|---|---------------------|---------------------|---|--------------------|-----------------------|---|
|            | Description   | Industrial          | Cogen               | IPP                                       | EOR                | Total                 |   |
|            | Α   | B                   | C                   | D   | Е                  | F (Mg)                | _ |
|            |   | ~~~~~               | <<<<<<< (IV         | [\$) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> |                    | (M\$)                 |   |
| 39         | Total Base Margin (Table SCG-14A)   | \$69,109.386        | \$22,006.086        | \$40,074.510                              | \$20,522.422       | \$151,712.404         | 3 |
|            | OTHER OPERATING COSTS AND REVENUES  |                     |                     |   |                    |                       |   |
| <b>1</b> 0 | Brokerage Fee Adjustment: Core  | \$0.000             | \$0.000             | \$0.000                                   | \$0.000            | \$0.000               | 4 |
| 1          | Brokerage Fee Adjustment: Noncore   | (\$19.886)          | (\$11.294)          | (\$28.897)                                | \$0.000            | (\$60.077)            |   |
| 2          | CCSI: Load Balancing  | \$21.494            | \$12.207            | \$31.235                                  | \$0.000            | \$64.936              |   |
| 3          | Company Use Gas: Other  | \$117.730           | \$66.863            | \$171.081                                 | \$39.011           | \$394.684             |   |
| 4          | Company Use Gas: Storage  | \$403.832           | \$229.351           | \$586.835                                 | \$133.813          | \$1,353.832           |   |
| 5          | Exchange Revenues & Interutility Transactions   | \$45.495            | \$25.625            | \$65.565                                  | \$0.000            | \$136.685             |   |
| 6          | Fuel Cell Equipment Revenues  | (\$18.853)          | (\$6.087)           | (\$11.163)                                | \$0.000            | (\$36.103)            |   |
| 7          | Marketing: DSM Program Awards   | \$0.000             | \$0.000             | \$0.000                                   | \$0.000            | \$0.000               |   |
| 8          | Marketing: Non-Margin Costs   | \$99.514            | \$0.000             | \$0.000                                   | \$0.000            | \$99.514              |   |
| 9          | RD&D "Common Good"  | \$24.741            | \$7.989             | \$14.650                                  | \$0.000            | \$47.380              |   |
| 0          | Unaccounted For Gas   | \$776.072           | \$1,569.110         | \$2,754.648                               | \$2,081.768        | \$7,181.598           |   |
| 51         | Well Incidents & Surface Leaks  | \$1.961             | \$1.114             | \$2.849                                   | \$0.000            | \$5.924               |   |
| 2          | Subtotal: Other Operating Costs and Revenues  | \$1,452.100         | \$1,894.878         | \$3,586.803                               | \$2,254.592        | \$9,188.372           |   |
|            | TRANSITION COSTS  |                     |                     |   |                    |                       |   |
| 3          | Interstate Trans. Cost Surcharge Account (ITCS)   | (\$167.880)         | (\$95.345)          | (\$243.958)                               | \$0.000            | (\$507.183)           |   |
| 54         | MPO Transition Cost Adjustment  | \$0.000             | \$0.000             | \$0.000                                   | \$0.000            | \$0.000               |   |
| 55         | Pitco/Popco Transition Costs  | (\$2,664.205)       | (\$1,513.101)       | (\$3,871.533)                             | \$0.000            | (\$8,048.839)         |   |
| 6          | Subtotal: Transition Costs  | (\$2,832.085)       | (\$1,608.447)       | (\$4,115.490)                             | \$0.000            | (\$8,556.022)         |   |
|            | REGULATORY ACCOUNTS   |                     |                     |   |                    |                       |   |
| 57         | Affiliate Transaction Tracking Acct (AFTA)  | (\$7.963)           | (\$2.571)           | (\$4.715)                                 | \$0.000            | (\$15.249)            |   |
| 8          | Aliso/Goleta Tracking Account (AGTA)  | \$0.000             | \$0.000             | \$0.000                                   | \$0.000            | \$0.000               |   |
| <b>;</b> 9 | Baseline Memorandum Account (BMA)   | \$0.000             | \$0.000             | \$0.000                                   | \$0.000            | \$0.000               |   |
| 60         | Brokerage Fee Balancing Acct  | \$9.986             | \$5.671             | \$14.511                                  | \$0.000            | \$30.168              |   |
| 51         | Catastrophic Event (CEMA - Northridge)  | (\$2.638)           | (\$0.852)           | (\$1.562)                                 | \$0.000            | (\$5.053)             |   |
| 52         | Catastrophic Event (CEMA - Double Refund)   | (\$0.025)           | (\$0.008)           | (\$0.015)                                 | \$0.000            | (\$0.047)             |   |
| 53         | Conservation Expense Account (CEA)  | \$0.000             | \$0.000             | \$0.000                                   | \$0.000            | \$0.000               |   |
| 54         | Core Fixed Cost Account (CFCA)  | \$0.000             | \$0.000             | \$0.000                                   | \$0.000            | \$0.000               |   |
| 55         | Vacant  | \$0.000             | \$0.000             | \$0.000                                   | \$0.000            | \$0.000               |   |
| 56         | Economic Practicality Shortfall Memo Acct   | (\$103.626)         | \$0.000             | \$0.000                                   | \$0.000            | (\$103.626)           |   |
| 7          | El Paso Turned-Back Capacity Bal Acct (EPTCBA)  | \$0.000             | \$0.000             | \$0.000                                   | \$0.000            | \$0.000               |   |
| 58         | Enhanced Oil Recovery Account CORE  | \$0.000             | \$0.000             | \$0.000                                   | \$0.000            | \$0.000               |   |
| 59         | Enhanced Oil Recovery Account NONCORE   | \$626.250           | \$202.211           | \$370.832                                 | \$0.000            | \$1,199.293           |   |
| 70         | Hazardous Substance Cost Recovery Acct  | \$991.625           | \$563.181           | \$1,440.996                               | \$0.000            | \$2,995.802           |   |
| 71         | Intervenor Award Memo Acct  | \$58.462            | \$33.203            | \$84.955                                  | \$0.000            | \$176.620             |   |
| 72         | Montebello Refund Memo Acct (MRMA)  | (\$7.174)           | (\$2.316)           | (\$4.248)                                 | \$0.000            | (\$13.739)            |   |
| 73         | Montebello True-Up Tracking Acct (MTTA)   | (\$2,147.826)       | (\$1,219.830)       | (\$3,121.148)                             | \$0.000            | (\$6,488.803)         |   |
| 74         | Natural Gas Vehicles Acct   | \$349.611           | \$198.557           | \$508.043                                 | \$0.000            | \$1,056.211           |   |
| 75         | Noncore Cost/Rev Memo Acct (ratepayer share)  | (\$18.278)          | (\$10.381)          | (\$26.560)                                | \$0.000            | (\$55.219)            |   |
| 76         | Noncore Fixed Cost Account (NFCA)   | (\$7,155.986)       | (\$4,064.151)       | (\$10,398.837)                            | \$0.000            | (\$21,618.974)        |   |
| 77<br>78   | Noncore Fixed Cost Tracking Account (CCSI)<br>Noncore Fixed Cost Tracking Account (MPO) | \$16.769            | \$9.523<br>\$22.620 | \$24.368<br>\$57.901                      | \$0.000<br>\$0.000 | \$50.660<br>\$120.374 |   |
| 79         | Noncore Fixed Cost Tracking Account (MPO)   | \$39.845<br>\$0.000 | \$22.629<br>\$0.000 | \$0.000                                   | \$0.000            | \$120.374             |   |
| 30         | Noncore Fixed Cost Tracking Account (TDC)   | \$0.027             | \$0.000             | \$0.039                                   | \$0.000            | \$0.081               |   |
| 51         | Noncore Storage Balancing Acct (Subscribed)   | \$1.599             | \$0.908             | \$2.324                                   | \$0.000            | \$4.831               |   |
| 32         | Noncore Storage Balancing Acct (Unsubscribed)   | \$1,396.801         | \$793.295           | \$2,029.784                               | \$0.000            | \$4,219.881           |   |
| 33         | Pitas Point Franchise & Uncollectibles Acct   | \$0.000             | \$0.000             | \$0.000                                   | \$0.000            | \$0.000               |   |
| 4          | Post Retirem Benefits Other than Pensions (PBOPS)                                       | (\$2,018.780)       | (\$651.848)         | (\$1,195.414)                             | \$0.000            | (\$3,866.042)         |   |
| 5          | RD&D Expense Acct   | \$14.625            | \$4.722             | \$8.660                                   | \$0.000            | \$28.007              |   |
| 6          | Research Royalty Memo Acct  | (\$643.771)         | (\$207.869)         | (\$381.207)                               | \$0.000            | (\$1,232.847)         |   |
| 37         | Self-Generation Program Memo Account (SGPMA)  | \$0.000             | \$0.000             | \$0.000                                   | \$0.000            | \$0.000               |   |
| 88         | Wheeler Ridge Firm Access Charge Memo Acct  | \$0.000             | \$0.000             | \$0.000                                   | \$0.000            | \$0.000               |   |
| <b>39</b>  | Zone Rate Credit Limitation Memo Acct   | (\$2.113)           | (\$0.682)           | (\$1.251)                                 | \$0.000            | (\$4.046)             |   |
| 90         | Subtotal: Balancing and Tracking Accounts   | (\$8,602.579)       | (\$4,326.591)       | (\$10,592.545)                            | \$0.000            | (\$23,521.716)        |   |
| 91         | Subtotal-Transportation Revenue Requirement   | \$59,126.822        | \$17,965.926        | \$28,953.277                              | \$22,777.014       | \$128,823.039         |   |
|            | outrous fransportation Revenue Requirement  | ψυ γι 120.022       | ψ17,700.720         | φ=0,733.211                               | φ==,///.011        | φ120,020.039          | 1 |

#### TABLE SCG-14C Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|     |  |              | Electric Ge   | eneration                                |                |                | ]   |
|-----|--|--------------|---------------|--|----------------|----------------|-----|
|     | Description  | Industrial   | Cogen         | IPP                                      | EOR            | Total          |     |
|     | Α  | В            | С             | D  | Е              | F              |     |
|     |  | <<<<<        | :<<<<< (M     | \$) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>>          | (M\$)          |     |
| 91  | Subtotal-Trans. RRQ (Table SCG-14B)                  | \$59,126.822 | \$17,965.926  | \$28,953.277                             | \$22,777.014   | \$128,823.039  | 91  |
|     | OTHER COST ALLOCATION COMPONENTS                     |              |               |  |                |                |     |
| 92  | Core Interstate Pipeline Demand Charges (IPDC)       | \$0.000      | \$0.000       | \$0.000                                  | \$0.000        | \$0.000        | 92  |
| 93  | Independent Power Producer (IPP) / COGEN Parity Adju | istment      | (\$4,781.463) | \$4,781.463                              |                |                | 93  |
| 94  | A = SUBTOTAL: TRANS. REV. REQ.                       | \$59,126.822 | \$13,184.463  | \$33,734.740                             | \$22,777.014   | \$128,823.039  | 94  |
| 95  | Less Enhanced Oil Recovery (EOR) Allocated Cost      |              |               |  | (\$22,777.014) | (\$22,777.014) | 95  |
| 96  | Core Averaging (25% of Res / Retail Difference)      |              |               |  |                |                | 96  |
| 97  | B = SUBTOTAL: TRANS. RRQ w/o EOR                     | \$59,126.822 | \$13,184.463  | \$33,734.740                             | \$0.000        | \$106,046.026  | 97  |
| 98  | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)             | \$124.255    | \$7.989       | \$14.650                                 | \$0.000        | \$146.894      | 98  |
| 99  | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP               | \$59,002.568 | \$13,176.474  | \$33,720.090                             | \$0.000        | \$105,899.132  | 99  |
| 100 | Average Year Throughput (MDth)                       | 145,676      | 82,735        | 211,691                                  | N/A            | 440,101        | 100 |
| 101 | AVERAGE TRANSPORTATION RATES (¢/th)                  | 4.050 ¢      | 1.593 ¢       | 1.593 ¢                                  | N/A            | 2.406 ¢        | 101 |

# TABLE SCG-15A

#### Southern California Gas Company

### WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|          | Description  | Long<br>Beach         | SDG&E                    | Southwest<br>Gas      | City of<br>Vernon    | Total                    |          |
|----------|--|-----------------------|--------------------------|-----------------------|----------------------|--------------------------|----------|
|          | A  | B                     | C                        | D                     | E                    | F                        |          |
|          | LONG RUN MARGINAL COST ELEMENTS                                      |                       | (M\$ Unless Note         | ed Otherwise) >>:     | >>>>>                | (M\$)                    |          |
| 1        | CUSTOMER RELATED<br>Number of Customers                              | 1                     | 1                        | 1                     | 1                    | 4                        | 1        |
| 2        | Per unit LRMC Cost (M\$/Cust/Yr)                                     | \$71.36               | \$99.44                  | \$43.28               | \$23.75              | 4                        | 2        |
| 3        | Marginal Cust Cost Revenues  | \$71.361              | \$99.436                 | \$43.284              | \$23.755             | \$237.837                | 3        |
| 0        | COMMON DISTRIBUTION - MEDIUM PRESSURE                                | <i>φ</i> , 1.001      | \$77.150                 | ¢10.201               | \$201100             | \$207.007                | U        |
| 4        | Medium Pressure Peak Day Demand (mmcfd)                              | 0                     | 0                        | 0                     | 0                    | 0                        | 4        |
| 5        | Per Unit LRMC Cost (\$/mcfd)   | \$82.77               | \$82.77                  | \$82.77               | \$82.77              |                          | 5        |
| 6        | Marginal MPD Cost Revenues   | \$0.000               | \$0.000                  | \$0.000               | \$0.000              | \$0.000                  | 6        |
| _        | COMMON DISTRIBUTION - HIGH PRESSURE                                  |                       |                          |                       |                      |                          | _        |
| 7        | High Pressure Peak Month Demand (mmcf)                               | 0                     | 0                        | 0                     | 0                    | 0                        | 7        |
| 8        | Per Unit LRMC Cost (\$/mcf)  | \$0.69                | \$0.69                   | \$0.69                | \$0.69               | ¢0.000                   | 8<br>9   |
| 9        | Marginal HPD Cost Revenues   | \$0.000               | \$0.000                  | \$0.000               | \$0.000              | \$0.000                  | 9        |
| 10       | Total Marginal Distr Cost Revenues                                   | \$0.000               | \$0.000                  | \$0.000               | \$0.000              | \$0.000                  | 10       |
|          | TRANSMISSION   |                       |                          |                       |                      |                          |          |
|          | Cold-Year Throughput (mdth)  | 8,361                 | 148,753                  | 9,683                 | 5,192                | 171,988                  | 11       |
| 12       |  | \$0.07                | \$0.07                   | \$0.07                | \$0.07               | ¢11.005.500              | 12       |
| 13       | Marginal Transm Cost Revenues<br>STORAGE<br>Inventory                | \$545.736             | \$9,708.990              | \$632.005             | \$338.853            | \$11,225.583             | 13       |
| 14       | Reservations (mmcf)  |                       |                          |                       |                      |                          | 14       |
| 15       | Per Unit LRMC Cost (\$/mcf)  |                       |                          |                       |                      |                          | 15       |
| 16       | Marginal Inventory Revenues  |                       |                          |                       |                      |                          | 16       |
|          | Injection Capacity   |                       |                          |                       |                      |                          |          |
| 17       | Reservations (mmcfd)   |                       |                          |                       |                      |                          | 17       |
| 18<br>19 | Per Unit LRMC Cost (\$/mcfd)<br>Marginal Injection Capacity Revenues |                       |                          |                       |                      |                          | 18<br>19 |
|          | Injection Variable   |                       |                          |                       |                      |                          |          |
| 20       | Injections (mdth)  |                       |                          |                       |                      |                          | 20       |
| 21       | Per Unit O&M Cost (\$/dth)   |                       |                          |                       |                      |                          | 21       |
| 22       |  |                       |                          |                       |                      |                          | 22       |
| 23       | Withdrawal Capacity<br>Reservations (mmcfd)                          |                       |                          |                       |                      |                          | 23       |
| 23<br>24 | Per Unit LRMC Cost (\$/mcfd)   |                       |                          |                       |                      |                          | 23<br>24 |
| 25       | Marginal Withdrawal Capacity Revs                                    |                       |                          |                       |                      |                          | 25       |
| 20       | Withdrawal Variable  |                       |                          |                       |                      |                          | 20       |
| 26       | Withdrawals (mdth)   |                       |                          |                       |                      | 1                        | 26       |
| 27       | Per Unit O&M Cost (\$/ dth)  |                       |                          |                       |                      | 1                        | 27       |
| 28       | Marginal Withdrawal Variable Revs                                    |                       |                          |                       |                      |                          | 28       |
| 29       | Total Seasonal Storage Revenues                                      |                       |                          |                       |                      |                          | 29       |
| 30<br>31 | Marginal Load Balancing Revenues<br>Company Use Gas, Transmission    | \$150.891<br>\$82.526 | \$652.479<br>\$1,533.072 | \$128.183<br>\$97.214 | \$29.772<br>\$54.740 | \$961.325<br>\$1,767.551 | 30<br>31 |
| 32       | UNSCALED MARGINAL COST REVENUES                                      | \$850.513             | \$11,993.977             | \$900.686             | \$447.120            | \$14,192.296             | 32       |
| 33       | EPMC Scaling Factor  | 1.72                  | 1.72                     | 1.72                  | 1.72                 | 1.72                     | 33       |
| 34       | SCALED LRMC REVENUES   | \$1,460.792           | \$20,600.161             | \$1,546.966           | \$767.947            | \$24,375.867             | 34       |
| 35       | + Margin-Related Marketing Costs                                     | \$60.400              | \$60.400                 | \$60.400              | \$60.400             | \$241.600                | 35       |
| 36       | + SDG&E Moreno Credit  | \$0.630               | (\$575.000)              | \$0.667               | \$0.331              | (\$573.373)              | 36       |
| 37       | Subtotal   | \$1,521.821           | \$20,085.561             | \$1,608.033           | \$828.678            | \$24,044.094             | 37       |
| 38       | + Uncollectibles   | \$0.000               | \$0.000                  | \$0.000               | \$0.000              | \$0.000                  | 38       |
| 39       | TOTAL BASE MARGIN  | \$1,521.821           | \$20,085.561             | \$1,608.033           | \$828.678            | \$24,044.094             | 39       |

# TABLE SCG-15B

#### Southern California Gas Company

## WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|           |   | Long                       |                                | Southwest                               | City of                  |                                | 1   |
|-----------|---|----------------------------|--------------------------------|---|--------------------------|--------------------------------|-----|
|           | Description   | Beach                      | SDG&E                          | Gas                                     | Vernon                   | Total                          | _   |
|           | A   | В                          | <u>C</u>                       | D                                       | E                        | F                              | _   |
|           |   | ~~~~~                      | <<<<<< (M\$                    | ) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | •>>>>>                   | (M\$)                          |     |
| 39        | Total Base Margin (Table SCG-15A)   | \$1,521.821                | \$20,085.561                   | \$1,608.033                             | \$828.678                | \$24,044.094                   | 3   |
|           | OTHER OPERATING COSTS AND REVENUES  |                            |                                |   |                          |                                |     |
| 40        | Brokerage Fee Adjustment: Core  | \$0.000                    | \$0.000                        | \$0.000                                 | \$0.000                  | \$0.000                        | 4   |
| 41        | Brokerage Fee Adjustment: Noncore   | (\$1.062)                  | (\$19.734)                     | (\$1.251)                               | (\$0.705)                | (\$22.753)                     | ) 4 |
| 42        | CCSI: Load Balancing  | \$1.046                    | \$19.439                       | \$1.233                                 | \$0.738                  | \$22.456                       | 4   |
| 43        | Company Use Gas: Other  | \$6.259                    | \$116.266                      | \$7.373                                 | \$4.151                  | \$134.049                      | 4   |
| 44        | Company Use Gas: Storage  | \$21.468                   | \$398.812                      | \$25.289                                | \$14.240                 | \$459.810                      | 4   |
| 45        | Exchange Revenues & Interutility Transactions   | \$2.590                    | \$46.072                       | \$2.999                                 | \$1.608                  | \$53.269                       | 4   |
| 16<br>17  | Fuel Cell Equipment Revenues  | (\$0.419)                  | (\$5.909)                      | (\$0.444)                               | (\$0.220)                | (\$6.992)                      |     |
| 17<br>18  | Marketing: DSM Program Awards   | \$0.000                    | \$0.000<br>\$0.000             | \$0.000<br>\$0.000                      | \$0.000<br>\$0.000       | \$0.000<br>\$0.000             | 4   |
| ±0<br>19  | Marketing: Non-Margin Costs<br>RD&D "Common Good"                                       | \$0.000<br>\$0.547         | \$0.000<br>\$7.716             | \$0.000<br>\$0.579                      | \$0.000<br>\$0.288       | \$9.131                        | 4   |
| ±9<br>50  | Unaccounted For Gas   | \$128.356                  | \$1,640.795                    | \$158.188                               | \$25.454                 | \$1,952.792                    | 5   |
| 51        | Well Incidents & Surface Leaks  | \$0.095                    | \$1.773                        | \$0.112                                 | \$0.067                  | \$2.049                        | 5   |
| 52        | Subtotal: Other Operating Costs and Revenues  | \$158.880                  | \$2,205.231                    | \$194.078                               | \$45.621                 | \$2,603.810                    | 5   |
|           |   | ,                          |                                | +                                       |                          |                                |     |
|           | TRANSITION COSTS  | (40.025)                   | (#1 (5 500)                    | (\$10.510)                              | (#5.050)                 | (\$104.454)                    |     |
| 53        | Interstate Trans. Cost Surcharge Account (ITCS)   | (\$8.925)                  | (\$165.793)                    | (\$10.513)                              | (\$5.920)                | (\$191.151)                    |     |
| 54        | MPO Transition Cost Adjustment  | \$0.000                    | \$0.000                        | \$0.000<br>(\$166.840)                  | \$0.000                  | \$0.000                        | ) ! |
| 55<br>56  | Pitco/Popco Transition Costs Subtotal: Transition Costs                                 | (\$141.632)<br>(\$150.557) | (\$2,631.087)<br>(\$2,796.880) | (\$166.840)<br>(\$177.353)              | (\$93.947)<br>(\$99.866) | (\$3,033.505)<br>(\$3,224.656) |     |
|           |   |                            |                                | . ,                                     |                          | , , ,                          |     |
| _         | REGULATORY ACCOUNTS   | (#0.17()                   | (#2.404)                       | (40.107)                                | (#0.000)                 | (#2.020)                       |     |
| 7<br>8    | Affiliate Transaction Tracking Acct (AFTA)  | (\$0.176)                  | (\$2.484)                      | (\$0.187)                               | (\$0.093)                | (\$2.939)                      | ·   |
| 9         | Aliso/Goleta Tracking Account (AGTA)  | \$0.000                    | \$0.000                        | \$0.000<br>\$0.000                      | \$0.000<br>\$0.000       | \$0.000                        |     |
| 0         | Baseline Memorandum Account (BMA)<br>Brokerage Fee Balancing Acct                       | \$0.000<br>\$0.521         | \$0.000<br>\$9.862             | \$0.000<br>\$0.625                      | \$0.000<br>\$0.352       | \$0.000<br>\$11.370            |     |
| 1         | Catastrophic Event (CEMA - Northridge)  | \$0.531<br>(\$0.058)       | (\$0.823)                      | (\$0.062)                               | (\$0.031)                | (\$0.974)                      | )   |
| 2         | Catastrophic Event (CEMA - Double Refund)   | (\$0.001)                  | (\$0.008)                      | (\$0.001)                               | (\$0.000)                | (\$0.009)                      | · . |
| 3         | Conservation Expense Account (CEA)  | \$0.000                    | \$0.000                        | \$0.000                                 | \$0.000                  | \$0.000                        | 1   |
| 4         | Core Fixed Cost Account (CFCA)  | \$0.000                    | \$0.000                        | \$0.000                                 | \$0.000                  | \$0.000                        |     |
| 5         | Vacant  | \$0.000                    | \$0.000                        | \$0.000                                 | \$0.000                  | \$0.000                        |     |
| 6         | Economic Practicality Shortfall Memo Acct   | \$0.000                    | \$0.000                        | \$0.000                                 | \$0.000                  | \$0.000                        |     |
| 7         | El Paso Turned-Back Capacity Bal Acct (EPTCBA)  | \$0.000                    | \$0.000                        | \$0.000                                 | \$0.000                  | \$0.000                        |     |
| 58        | Enhanced Oil Recovery Account CORE  | \$0.000                    | \$0.000                        | \$0.000                                 | \$0.000                  | \$0.000                        |     |
| <b>59</b> | Enhanced Oil Recovery Account NONCORE   | \$13.851                   | \$195.321                      | \$14.668                                | \$7.281                  | \$231.120                      |     |
| 0         | Hazardous Substance Cost Recovery Acct  | \$52.716                   | \$979.299                      | \$62.098                                | \$34.967                 | \$1,129.080                    |     |
| 1         | Intervenor Award Memo Acct  | \$3.108                    | \$57.736                       | \$3.661                                 | \$2.062                  | \$66.566                       |     |
| 2         | Montebello Refund Memo Acct (MRMA)  | (\$0.159)                  | (\$2.238)                      | (\$0.168)                               | (\$0.083)                | (\$2.648)                      |     |
| 3         | Montebello True-Up Tracking Acct (MTTA)   | (\$114.739)                | (\$2,131.493)                  | (\$135.160)                             | (\$76.108)               | (\$2,457.500)                  | )   |
| 4         | Natural Gas Vehicles Acct   | \$18.586                   | \$0.000                        | \$21.894                                | \$12.328                 | \$52.807                       |     |
| 5         | Noncore Cost/Rev Memo Acct (ratepayer share)<br>Noncore Fixed Cost Account (NFCA)       | (\$0.972)<br>(\$380.420)   | (\$18.050)<br>(\$7,067.032)    | (\$1.145)<br>(\$448.128)                | (\$0.645)<br>(\$252.338) | (\$20.811)                     | ·   |
| 7         | . ,   |                            | (\$7,087.032)<br>\$0.000       | \$0.000                                 | \$0.000                  | (\$8,147.917)<br>\$0.000       | )   |
| 8         | Noncore Fixed Cost Tracking Account (CCSI)<br>Noncore Fixed Cost Tracking Account (MPO) | \$0.000<br>\$2.118         | \$39.349                       | \$2.495                                 | \$1.405                  | \$45.368                       |     |
| 9         | Noncore Fixed Cost Tracking Account (PDC)   | \$0.000                    | \$0.000                        | \$0.000                                 | \$0.000                  | \$0.000                        |     |
| 0         | Noncore Fixed Cost Tracking Account (TDP)   | \$0.001                    | \$0.027                        | \$0.002                                 | \$0.001                  | \$0.031                        |     |
| L         | Noncore Storage Balancing Acct (Subscribed)   | \$0.085                    | \$1.579                        | \$0.100                                 | \$0.056                  | \$1.821                        |     |
| 2         | Noncore Storage Balancing Acct (Unsubscribed)   | \$74.255                   | \$1,379.438                    | \$87.472                                | \$49.255                 | \$1,590.420                    |     |
| 3         | Pitas Point Franchise & Uncollectibles Acct   | \$0.000                    | \$0.000                        | \$0.000                                 | \$0.000                  | \$0.000                        |     |
| 4         |   | (\$44.649)                 | (\$629.636)                    | (\$47.282)                              | (\$23.472)               | (\$745.039)                    |     |
| 5         | RD&D Expense Acct   | \$0.323                    | \$4.561                        | \$0.343                                 | \$0.170                  | \$5.397                        |     |
| 5         | Research Royalty Memo Acct  | (\$14.238)                 | (\$200.785)                    | (\$15.078)                              | (\$7.485)                | (\$237.586)                    | )   |
| 7         | Self-Generation Program Memo Account (SGPMA)  | \$0.000                    | \$0.000                        | \$0.000                                 | \$0.000                  | \$0.000                        |     |
| 8         | Wheeler Ridge Firm Access Charge Memo Acct  | \$0.000                    | \$0.000                        | \$0.000                                 | \$0.000                  | \$0.000                        |     |
| 9         | Zone Rate Credit Limitation Memo Acct   | (\$0.047)                  | (\$0.659)                      | (\$0.049)                               | (\$0.025)                | (\$0.780)                      | -   |
| 0         | Subtotal: Balancing and Tracking Accounts   | (\$389.883)                | (\$7,386.037)                  | (\$453.902)                             | (\$252.402)              | (\$8,482.223)                  |     |
|           |   | 1                          |                                |   |                          |                                |     |

# TABLE SCG-15C Southern California Gas Company

## WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|     |  | Long        |              | Southwest                               | City of   |              | T   |
|-----|--|-------------|--------------|---|-----------|--------------|-----|
|     | Description  | Beach       | SDG&E        | Gas                                     | Vernon    | Total        |     |
|     | Α  | В           | С            | D                                       | Е         | F            |     |
|     |  | <<<<<       | <<<<<< (M\$  | i) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | ·>>>>     | (M\$)        |     |
| 91  | Subtotal-Trans. RRQ (Table SCG-15B)                  | \$1,140.262 | \$12,107.875 | \$1,170.856                             | \$522.031 | \$14,941.024 | 91  |
|     | OTHER COST ALLOCATION COMPONENTS                     |             |              |   |           |              |     |
| 92  | Core Interstate Pipeline Demand Charges (IPDC)       | \$0.000     | \$0.000      | \$0.000                                 | \$0.000   | \$0.000      | 92  |
| 93  | Independent Power Producer (IPP) / COGEN Parity Adju | istment     |              |   |           |              | 93  |
| 94  | A = SUBTOTAL: TRANS. REV. REQ.                       | \$1,140.262 | \$12,107.875 | \$1,170.856                             | \$522.031 | \$14,941.024 | 94  |
|     |  |             |              |   |           |              |     |
| 95  | Less Enhanced Oil Recovery (EOR) Allocated Cost      |             |              |   |           |              | 95  |
| 96  | Core Averaging (25% of Res / Retail Difference)      |             |              |   |           |              | 96  |
| 97  | B = SUBTOTAL: TRANS. RRQ w/o EOR                     | \$1,140.262 | \$12,107.875 | \$1,170.856                             | \$522.031 | \$14,941.024 | 97  |
|     |  |             |              |   |           |              |     |
| 98  | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)             | \$0.547     | \$7.716      | \$0.579                                 | \$0.288   | \$9.131      | 98  |
| 99  | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP               | \$1,139.715 | \$12,100.158 | \$1,170.277                             | \$521.743 | \$14,931.893 | 99  |
| 100 | Average Year Throughput (MDth)                       | 7,782       | 144,568      | 9,167                                   | 5,162     | 166,679      | 100 |
| 101 | AVERAGE TRANSPORTATION RATES (¢/th)                  | 1.465 ¢     | 0.837 ¢      | 1.277 ¢                                 | 1.011 ¢   | 0.896 ¢      | 101 |

# TABLE SCG-16A

#### Southern California Gas Company

## INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|          | Description  | Int'l Noncore<br>Mexicali | Unbndl'd<br>Storage     | Total<br>Noncore          | Unallct'd<br>to NSBA | Total<br>System              |          |
|----------|--|---------------------------|-------------------------|---------------------------|----------------------|------------------------------|----------|
|          | A  | В                         | С                       | D                         | Е                    | F                            |          |
|          | LONG RUN MARGINAL COST ELEMENTS  | (M\$)                     | (M\$)                   | (M\$)                     | (M\$)                | (M\$)                        |          |
|          | CUSTOMER RELATED   |                           |                         |                           |                      |                              |          |
| 1        | Number of Customers  | 1                         |                         | 1,472                     |                      | 4,898,330                    | 1        |
| 2        | Per unit LRMC Cost (M\$/Cust/Yr)   | \$22.03                   | <b>#2.000</b>           | #0.500.504                |                      | #054 460 014                 | 2        |
| 3        | Marginal Cust Cost Revenues  | \$22.034                  | \$0.000                 | \$8,532.794               |                      | \$356,460.014                | 3        |
| 4        | COMMON DISTRIBUTION - MEDIUM PRESSURE<br>Medium Pressure Peak Day Demand (mmcfd) | 0                         | 0                       | 171                       |                      | 3,148                        | 4        |
| 5        | Per Unit LRMC Cost (\$/mcfd)   | \$82.77                   | 0                       | 171                       |                      | 0,140                        | 5        |
| 6        | Marginal MPD Cost Revenues   | \$0.000                   | \$0.000                 | \$14,163.318              |                      | \$260,532.331                | 6        |
|          | COMMON DISTRIBUTION - HIGH PRESSURE  |                           |                         |                           |                      |                              |          |
| 7        | High Pressure Peak Month Demand (mmcf)   | 0                         | 0                       | 15,139                    |                      | 66,311                       | 7        |
| 8        | Per Unit LRMC Cost (\$/mcf)  | \$0.69                    |                         |                           |                      |                              | 8        |
| 9        | Marginal HPD Cost Revenues   | \$0.000                   | \$0.000                 | \$10,461.769              |                      | \$45,822.887                 | 9        |
| 10       | Total Marginal Distr Cost Revenues   | \$0.000                   | \$0.000                 | \$24,625.087              |                      | \$306,355.218                | 10       |
|          | TRANSMISSION   | 2 (00)                    |                         |                           |                      | 1 011 001                    |          |
|          | Cold-Year Throughput (mdth)  | 3,690                     | 0                       | 665,265                   |                      | 1,044,284                    | 11       |
|          | Per Unit LRMC Cost (\$/dth)<br>Marginal Transm Cost Revenues                     | \$0.07<br>\$240.858       | \$0.000                 | \$43,421.459              |                      | \$68,159.812                 | 12<br>13 |
|          | STORAGE  |                           |                         |                           |                      |                              |          |
|          | Inventory  |                           |                         |                           |                      |                              |          |
|          | Reservations (mmcf)  |                           | 30,271                  | 30,271                    |                      | 100,271                      | 14       |
| 15       | Per Unit LRMC Cost (\$/mcf)  |                           | \$0.20                  | <b>#5</b> 0 (0 0 <b>0</b> |                      | \$10 FF ( 01 (               | 15       |
| 16       | Marginal Inventory Revenues  |                           | \$5,969.822             | \$5,969.822               |                      | \$19,774.914                 | 16       |
|          | Injection Capacity   |                           | 101                     | 101                       |                      |                              |          |
|          | Reservations (mmcfd)   |                           | 121                     | 121                       |                      | 448                          | 17       |
| 18<br>19 | Per Unit LRMC Cost (\$/mcfd)<br>Marginal Injection Capacity Revenues             |                           | \$18.61<br>\$2,251.987  | \$2,251.987               |                      | \$8,339.848                  | 18<br>19 |
|          | Injection Variable   |                           |                         |                           |                      |                              |          |
| 20       | Injections (mdth)  |                           | 30,755                  | 30,755                    |                      | 101,875                      | 20       |
| 21       | Per Unit O&M Cost (\$/ dth)  |                           | \$0.01                  |                           |                      |                              | 21       |
| 22       | Marginal Injection Variable Revenues   |                           | \$358.192               | \$358.192                 |                      | \$1,184.580                  | 22       |
|          | Withdrawal Capacity  |                           |                         |                           |                      |                              |          |
| 23       |  |                           | 935                     | 935                       |                      | 2,870                        | 23       |
|          | Per Unit LRMC Cost (\$/mcfd)<br>Marginal Withdrawal Capacity Revs                |                           | \$10.69<br>\$9,994.641  | \$9,994.641               |                      | \$30,678.737                 | 24<br>25 |
|          |  |                           | ψ),))1.011              | ψ),))1.011                |                      | \$50,010.151                 |          |
| 20       | Withdrawal Variable  |                           | 20.755                  | 20.755                    |                      | 101.075                      | 20       |
|          | Withdrawals (mdth)<br>Per Unit O&M Cost (\$/dth)                                 |                           | 30,755<br>\$0.02        | 30,755                    |                      | 101,875                      | 26<br>27 |
| 28       | Marginal Withdrawal Variable Revs  |                           | \$498.877               | \$498.877                 |                      | \$1,649.841                  | 28       |
| 29       | Total Seasonal Storage Revenues  |                           | \$19,073.519            | \$19,073.519              |                      | \$61,627.921                 | 29       |
| 30       | Marginal Load Balancing Revenues   | \$42.206                  | \$0.000                 | \$10,275.831              |                      | \$10,751.279                 | 30       |
| 31       | Company Use Gas, Transmission  | \$38.621                  | \$0.000                 | \$7,010.427               |                      | \$10,632.223                 | 31       |
| 32       | UNSCALED MARGINAL COST REVENUES  | \$343.719                 | \$19,073.519            | \$112,939.119             |                      | \$813,986.467                | 32       |
| 33       | EPMC Scaling Factor  | 1.72                      | 1.72                    | 1.70                      |                      | 1.73                         | 33       |
| 34       | SCALED LRMC REVENUES   | \$590.351                 | \$20,747.251            | \$191,733.250             | \$12,012.322         | \$1,408,666.688              | 34       |
| 51       |  |                           |                         |                           | \$12,012.02Z         |                              |          |
| 35       | + Margin-Related Marketing Costs   | \$60.400                  | \$148.000               | \$5,434.000               |                      | \$24,137.000                 | 35       |
| 36<br>37 | + SDG&E Moreno Credit<br>Subtotal  | \$0.254<br>\$651.006      | \$0.000<br>\$20,895.251 | (\$518.876)               | \$12,012.322         | (\$0.000)<br>\$1,432,803.688 | 36<br>37 |
|          |  |                           |                         | \$196,648.374             |                      |                              | 37       |
| 38       | + Uncollectibles   | \$0.000                   | \$104.749               | \$759.130                 | \$0.000              | \$6,895.813                  | 38       |
| 39       | TOTAL BASE MARGIN  | \$651.006                 | \$21,000.000            | \$197,407.504             | \$12,012.322         | \$1,439,699.501              | 39       |

# TABLE SCG-16B

#### Southern California Gas Company

#### INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|   | Int'l Noncore | Unbndl'd     | Total          | Unallct'd    | Total           |       |
|---|---------------|--------------|----------------|--------------|-----------------|-------|
| Description   | Mexicali      | Storage      | Noncore        | to NSBA      | System          |       |
| A   | В             | С            | D              | E            | F               | _     |
|   | (M\$)         | (M\$)        | (M\$)          | (M\$)        | (M\$)           |       |
| 9 Total Base Margin (Table SCG-16A)                 | \$651.006     | \$21,000.000 | \$197,407.504  | \$12,012.322 | \$1,439,699.501 |       |
| OTHER OPERATING COSTS AND REVENUES                  |               |              |                |              |                 |       |
| 0 Brokerage Fee Adjustment: Core                    | \$0.000       | \$0.000      | \$0.000        |              | (\$6,507.971)   | )     |
| 1 Brokerage Fee Adjustment: Noncore                 | (\$0.497)     | \$0.000      | (\$83.327)     |              | (\$83.327)      |       |
| 2 CCSI: Load Balancing                              | \$0.524       | \$0.000      | \$87.916       |              | \$87.916        |       |
| 3 Company Use Gas: Other                            | \$2.929       | \$0.000      | \$531.661      |              | \$806.333       |       |
| 4 Company Use Gas: Storage                          | \$10.047      | \$0.000      | \$1,823.688    |              | \$5,317.223     |       |
| 5 Exchange Revenues & Interutility Transactions     | \$1.143       | \$0.000      | \$191.097      |              | \$308,488       |       |
| 6 Fuel Cell Equipment Revenues                      | (\$0.169)     | \$0.000      | (\$43.264)     |              | (\$388.625)     |       |
| 7 Marketing: DSM Program Awards                     | \$0.000       | \$0.000      | \$0.000        |              | \$0.000         | 1     |
| 8 Marketing: Non-Margin Costs                       | \$0.000       | \$0.000      | \$99.514       |              | \$45,895.442    |       |
| 9 RD&D "Common Good"                                | \$0.221       | \$0.000      | \$56.732       |              | \$509.960       |       |
| 0 Unaccounted For Gas                               | \$17.958      | \$0.000      | \$9,152.348    |              | \$32,854.988    |       |
| 1 Well Incidents & Surface Leaks                    | \$0.048       | \$0.000      | \$8.020        |              | \$159.112       |       |
| 2 Subtotal: Other Operating Costs and Revenues      | \$32.203      | \$0.000      | \$11,824.385   | \$0.000      | \$78,959.539    |       |
|   | +             |              | +,             |              | 41 0,000 000    |       |
| TRANSITION COSTS                                    |               |              |                |              |                 |       |
| 3 Interstate Trans. Cost Surcharge Account (ITCS)   | (\$4.177)     | \$0.000      | (\$702.511)    |              | \$1,502.251     |       |
| 4 MPO Transition Cost Adjustment                    | \$0.000       | \$0.000      | \$0.000        |              | \$0.000         |       |
| 5 Pitco/Popco Transition Costs                      | (\$66.282)    | \$0.000      | (\$11,148.626) |              | (\$17,364.422)  | )     |
| 6 Subtotal: Transition Costs                        | (\$70.459)    | \$0.000      | (\$11,851.137) | \$0.000      | (\$15,862.171)  | )     |
|   |               |              |                |              |                 |       |
| REGULATORY ACCOUNTS                                 |               |              |                |              |                 |       |
| 7 Affiliate Transaction Tracking Acct (AFTA)        | (\$0.071)     | \$0.000      | (\$18.259)     |              | (\$164.133)     | )     |
| 8 Aliso/Goleta Tracking Account (AGTA)              | \$0.000       | \$0.000      | \$0.000        |              | \$0.000         |       |
| 9 Baseline Memorandum Account (BMA)                 | \$0.000       | \$0.000      | \$0.000        |              | \$0.000         |       |
| 0 Brokerage Fee Balancing Acct                      | \$0.248       | \$0.000      | \$41.787       |              | \$41.787        |       |
| 1 Catastrophic Event (CEMA - Northridge)            | (\$0.024)     | \$0.000      | (\$6.050)      |              | (\$54.382)      | ·   _ |
| 2 Catastrophic Event (CEMA - Double Refund)         | (\$0.000)     | \$0.000      | (\$0.056)      |              | (\$0.507)       | · I - |
| 3 Conservation Expense Account (CEA)                | \$0.000       | \$0.000      | \$0.000        |              | \$0.000         |       |
| 4 Core Fixed Cost Account (CFCA)                    | \$0.000       | \$0.000      | \$0.000        |              | (\$810.936)     |       |
| 5 Vacant  | \$0.000       | \$0.000      | \$0.000        |              | \$0.000         |       |
| 6 Economic Practicality Shortfall Memo Acct         | \$0.000       | \$0.000      | (\$103.626)    |              | (\$103.626)     | )     |
| 7 El Paso Turned-Back Capacity Bal Acct (EPTCBA)    | \$0.000       | \$0.000      | \$0.000        |              | \$0.000         |       |
| 8 Enhanced Oil Recovery Account CORE                | \$0.000       | \$0.000      | \$0.000        |              | \$14,090.137    |       |
| 9 Enhanced Oil Recovery Account NONCORE             | \$5.597       | \$0.000      | \$1,436.011    |              | \$1,436.011     |       |
| 0 Hazardous Substance Cost Recovery Acct            | \$24.670      | \$0.000      | \$4,149.552    |              | \$6,463.090     |       |
| 1 Intervenor Award Memo Acct                        | \$1.454       | \$0.000      | \$244.641      |              | \$381.038       |       |
| 2 Montebello Refund Memo Acct (MRMA)                | (\$0.064)     | \$0.000      | (\$16.451)     |              | (\$147.874)     | )     |
| 3 Montebello True-Up Tracking Acct (MTTA)           | (\$53.696)    | \$0.000      | (\$9,000.000)  |              | (\$30,000.000)  |       |
| 4 Natural Gas Vehicles Acct                         | \$8.813       | \$0.000      | \$1,117.832    |              | \$1,933.501     |       |
| 5 Noncore Cost/Rev Memo Acct (ratepayer share)      | (\$0.455)     | \$0.000      | (\$76.485)     |              | (\$123.533)     | )     |
| 6 Noncore Fixed Cost Account (NFCA)                 | (\$178.032)   | \$0.000      | (\$29,944.924) |              | (\$29,944.924)  |       |
| 7 Noncore Fixed Cost Tracking Account (CCSI)        | \$0.000       | \$0.000      | \$50.660       |              | \$50.660        |       |
| 8 Noncore Fixed Cost Tracking Account (MPO)         | \$0.991       | \$0.000      | \$166.733      |              | \$166.733       |       |
| 9 Noncore Fixed Cost Tracking Account (PDC)         | \$0.000       | \$0.000      | \$0.000        |              | \$0.000         |       |
| 0 Noncore Fixed Cost Tracking Account (TOP)         | \$0.001       | \$0.000      | \$0.112        |              | \$0.112         |       |
| 1 Noncore Storage Balancing Acct (Subscribed)       | \$0.040       | \$0.000      | \$6.692        |              | \$6.692         |       |
| 2 Noncore Storage Balancing Acct (Unsubscribed)     | \$34.751      | \$0.000      | \$5,845.051    |              | \$9,103.897     |       |
| 3 Pitas Point Franchise & Uncollectibles Acct       | \$0.000       | \$0.000      | \$0.000        |              | \$0.000         |       |
| 4 Post Retirem Benefits Other than Pensions (PBOPS) | (\$18.044)    | \$0.000      | (\$4,629.125)  |              | (\$41,611.175)  | )     |
| 5 RD&D Expense Acct                                 | \$0.131       | \$0.000      | \$33.535       |              | \$301.448       | 1     |
| 6 Research Royalty Memo Acct                        | (\$5.754)     | \$0.000      | (\$1,476.188)  |              | (\$13,269.444)  | )     |
| 7 Self-Generation Program Memo Account (SGPMA)      | \$0.000       | \$0.000      | \$0.000        |              | \$0.000         | 1     |
| 8 Wheeler Ridge Firm Access Charge Memo Acct        | \$0.000       | \$0.000      | \$0.000        |              | \$0.000         |       |
| 9 Zone Rate Credit Limitation Memo Acct             | (\$0.019)     | \$0.000      | (\$4.845)      |              | (\$43.551)      |       |
| 0 Subtotal: Balancing and Tracking Accounts         | (\$179.462)   | \$0.000      | (\$32,183.402) | \$0.000      | (\$82,298.979)  |       |
| ÷ v   |               |              |                |              | ,               |       |
| 1 Subtotal-Transportation Revenue Requirement       | \$433.288     | \$21,000.000 | \$165,197.351  | \$12,012.322 |                 | 1     |

# TABLE SCG-16C Southern California Gas Company

## INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|     |  | Int'l Noncore | Unbndl'd     | Total          | Unallct'd    | Total           | 1        |
|-----|--|---------------|--------------|----------------|--------------|-----------------|----------|
|     | Description  | Mexicali      | Storage      | Noncore        | to NSBA      | System          |          |
|     | А  | В             | С            | D              | E            | F               |          |
|     |  | (M\$)         | (M\$)        | (M\$)          | (M\$)        | (M\$)           |          |
| 91  | Subtotal-Trans. RRQ (Table SCG-16B)  | \$433.288     | \$21,000.000 | \$165,197.351  | \$12,012.322 | \$1,420,497.891 | 91       |
|     | OTHER COST ALLOCATION COMPONENTS   |               |              |                |              |                 |          |
| 92  | Core Interstate Pipeline Demand Charges (IPDC)   | \$0.000       | \$0.000      | \$0.000        |              | \$121,225.181   | 92       |
| 93  | Independent Power Producer (IPP) / COGEN Parity Adju   | istment       |              |                |              |                 | 93       |
| 94  | A = SUBTOTAL: TRANS. REV. REQ.   | \$433.288     | \$21,000.000 | \$165,197.351  | \$12,012.322 | \$1,541,723.072 | 94       |
|     | Less Enhanced Oil Recovery (EOR) Allocated Cost<br>Core Averaging (25% of Res / Retail Difference) |               |              | (\$22,777.014) |              | (\$22,777.014)  | 95<br>96 |
| 97  | B = SUBTOTAL: TRANS. RRQ w/o EOR   | \$433.288     | \$21,000.000 | \$142,420.337  | \$12,012.322 | \$1,518,946.058 | 97       |
|     |  |               |              |                |              |                 |          |
| 98  | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)   | \$0.221       | \$0.000      | \$156.245      | \$0.000      | \$46,405.403    | 98       |
| 99  | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP   | \$433.067     | \$21,000.000 | \$142,264.092  | \$12,012.322 | \$1,472,540.655 | 99       |
| 100 | Average Year Throughput (MDth)   | 3,642         |              | 610,423        |              | 950,295         | 100      |
| 101 | AVERAGE TRANSPORTATION RATES (¢/th)  | 1.189 ¢       |              | 2.331 ¢        |              | 15.496 ¢        | 101      |

## TABLE SCG-13A

#### Southern California Gas Company

## CORE COST ALLOCATION & REVENUE REQUIREMENTS

|                      |   |                           | CORE                    |                        | Non-Res              | Gas                           | Core  |
|----------------------|---|---------------------------|-------------------------|------------------------|----------------------|-------------------------------|---|
|                      | Description A   | Residential<br>B          | G-10<br>C               | G-20<br>D              | A/C<br>E             | Engine<br>F                   | Totals                                      |
|                      | A   |                           | <                       |                        |                      |                               | (M\$)                                       |
|                      | LONG RUN MARGINAL COST ELEMENTS                                       |                           | ,                       |                        |                      |                               |   |
|                      | CUSTOMER RELATED  |                           |                         |                        |                      |                               |   |
|                      | Number of Customers   | 4,695,661                 | 200,385                 | 95                     | 18                   | 698                           | 4,896,857                                   |
| 2                    | Per unit LRMC Cost (M\$/Cust/Yr)                                      | \$0.06                    | \$0.23                  | \$1.09                 | \$1.96               | \$2.13                        |   |
|                      | Marginal Cust Cost Revenues   | \$300,393.918             | \$46,003.585            | \$103.329              | \$35.218             | \$1,489.807                   | \$348,025.858                               |
|                      | COMMON DISTRIBUTION - MEDIUM PRESSURE                                 |                           |                         |                        |                      |                               |   |
| ł                    | Medium Pressure Peak Day Demand (mmcfd)                               | 2,486                     | 475                     | 15                     | 0                    | 1                             | 2,977                                       |
|                      | Per Unit LRMC Cost (\$/mcfd)<br>Marginal MPD Cost Revenues            | \$82.77<br>\$205,780.446  | \$82.77<br>\$39,293.585 | \$82.77<br>\$1,209.723 | \$82.77<br>\$24.440  | \$82.77<br>\$60.820           | \$246,369.013                               |
| '                    | Marginar Mr D Cost Revenues   | \$200,700.440             | 437,273.363             | \$1,209.725            | φ21.110              | \$00.020                      | \$240,509.015                               |
| ,                    | COMMON DISTRIBUTION - HIGH PRESSURE                                   | 41 110                    | 0 501                   | 434                    | 9                    | 27                            | F1 171                                      |
| 7<br>3               | High Pressure Peak Month Demand (mmcf)<br>Per Unit LRMC Cost (\$/mcf) | 41,110<br>\$0.69          | 9,591<br>\$0.69         | 434<br>\$0.69          | \$0.69               | \$0.69                        | 51,171                                      |
| ,<br>)               | Marginal HPD Cost Revenues  | \$28,408.207              | \$6,627.784             | \$300.192              | \$6.121              | \$18.813                      | \$35,361.118                                |
| •                    | Tetal Manning I Distr Cast Descenter                                  | ¢224 199 (F2              | ¢45.001.040             | ¢1 500 015             | ¢20 572              | ¢70 (22                       | ¢201 720 121                                |
| 0                    | Total Marginal Distr Cost Revenues                                    | \$234,188.652             | \$45,921.369            | \$1,509.915            | \$30.562             | \$79.633                      | \$281,730.131                               |
| 1                    | TRANSMISSION  | <b>0</b> 00 0E0           | 90 C 4E                 | 4 000                  | 100                  | 1 (04                         | 379.019                                     |
| 1<br>2               | Cold-Year Throughput (mdth)<br>Per Unit LRMC Cost (\$/dth)            | 288,850<br>\$0.07         | 83,645<br>\$0.07        | 4,800<br>\$0.07        | 120<br>\$0.07        | 1,604<br>\$0.07               | 379,019                                     |
|                      | Marginal Transm Cost (\$7 dtn)  | \$18,853.080              | \$5,459.465             | \$313.283              | \$0.07               | \$104.692                     | \$24,738.353                                |
| ~                    |   | \$20,000.000              | <i>40,207.</i> 200      | 40101200               | φ <b>1.00</b> 2      | <i><i><i>q</i>101.072</i></i> | <i>q_q, 00.000</i>                          |
|                      | STORAGE   |                           |                         |                        |                      |                               |   |
| 4                    | Inventory<br>Reservations (mmcf)                                      | 59,324                    | 10,003                  | 672                    | 0                    | 0                             | 70,000                                      |
| .5                   | Per Unit LRMC Cost (\$/mcf)   | \$0.20                    | \$0.20                  | \$0.20                 | \$0.20               | \$0.20                        | 70,000                                      |
|                      | Marginal Inventory Revenues   | \$11,699.636              | \$1,972.838             | \$132.618              | \$0.000              | \$0.000                       | \$13,805.093                                |
|                      | Injection Capacity  |                           |                         |                        |                      |                               |   |
| 7                    | Reservations (mmcfd)  | 277                       | 47                      | 3                      | 0                    | 0                             | 327   |
| 8                    | Per Unit LRMC Cost (\$/mcfd)  | \$18.61                   | \$18.61                 | \$18.61                | \$18.61              | \$18.61                       |   |
| 9                    | Marginal Injection Capacity Revenues                                  | \$5,159.383               | \$869.995               | \$58.483               | \$0.000              | \$0.000                       | \$6,087.861                                 |
|                      | Injection Variable  |                           |                         |                        |                      |                               |   |
| 20                   | Injections (mdth)   | 59,993                    | 10,116                  | 680                    | 7                    | 323                           | 71,120                                      |
| 21                   | Per Unit O&M Cost (\$/dth)  | \$0.01                    | \$0.01                  | \$0.01                 | \$0.01               | \$0.01                        | , -   |
| 2                    | Marginal Injection Variable Revenues                                  | \$698.722                 | \$117.821               | \$7.920                | \$0.042              | \$1.883                       | \$826.388                                   |
|                      | Withdrawal Capacity   |                           |                         |                        |                      |                               |   |
| 3                    | Reservations (mmcfd)  | 1,616                     | 309                     | 10                     | 0                    | 0                             | 1,935                                       |
| 4                    | Per Unit LRMC Cost (\$/mcfd)  | \$10.69                   | \$10.69                 | \$10.69                | \$10.69              | \$10.69                       |   |
| 5                    | Marginal Withdrawal Capacity Revs                                     | \$17,276.453              | \$3,298.923             | \$101.563              | \$2.052              | \$5.106                       | \$20,684.096                                |
|                      | Withdrawal Variable   |                           |                         |                        |                      |                               |   |
| 6                    | Withdrawals (mdth)  | 59,993                    | 10,116                  | 680                    | 7                    | 323                           | 71,120                                      |
| 7                    | Per Unit O&M Cost (\$/dth)  | \$0.02                    | \$0.02                  | \$0.02                 | \$0.01               | \$0.01                        |   |
| 8                    | Marginal Withdrawal Variable Revs                                     | \$973.155                 | \$164.097               | \$11.031               | \$0.058              | \$2.622                       | \$1,150.964                                 |
| 9                    | Total Seasonal Storage Revenues                                       | \$35,807.349              | \$6,423.675             | \$311.615              | \$2.151              | \$9.612                       | \$42,554.402                                |
| 0                    | Marginal Load Balancing Revenues                                      | \$356.279                 | \$110.203               | \$6.555                | \$0.168              | \$2.244                       | \$475.448                                   |
| 1                    | Company Use Gas, Transmission   | \$2,714.010               | \$839.484               | \$49.930               | \$1.279              | \$17.093                      | \$3,621.796                                 |
|                      |   |                           |                         |                        |                      |                               |   |
| 2                    | UNSCALED MARGINAL COST REVENUES                                       | \$592,313.289             | \$104,757.781           | \$2,294.626            | \$77.210             | \$1,703.080                   | \$701,145.987                               |
| 3                    | EPMC Scaling Factor   | 1.77                      | 1.77                    | 1.77                   | 1.77                 | 1.77                          | 1.77  |
|                      | SCALED LRMC REVENUES  | \$1,046,679.733           | \$185,117.992           | \$4,054.845            | \$136.439            | \$3,009.522                   | \$1,238,998.530                             |
| 4                    |   | \$1,010,01 <i>J</i> 11 00 |                         |                        |                      |                               |   |
| 4                    |   |                           | ¢ 4 000 704             | \$135.266              | \$3.000              | \$33.000                      | \$18,703.000                                |
| 5                    | + Margin-Related Marketing Costs                                      | \$14,202.000              | \$4,329.734             |                        |                      |                               | d=10.000                                    |
| 5<br>6               | + SDG&E Moreno Credit   | \$438.342                 | \$77.526                | \$1.698                | \$0.057              | \$1.260                       | \$518.883                                   |
| 5<br>6               |   |                           |                         |                        | \$0.057<br>\$139.496 | \$1.260<br>\$3,043.782        |   |
| 34<br>35<br>36<br>37 | + SDG&E Moreno Credit   | \$438.342                 | \$77.526                | \$1.698                |                      |                               | \$518.883<br>\$1,258,220.413<br>\$6,309.059 |

# TABLE SCG-13B

#### Southern California Gas Company

## CORE COST ALLOCATION & REVENUE REQUIREMENTS

|        |  |                          | CORE                     |                        | Non-Res              | Gas                    | Core                      |
|--------|--|--------------------------|--------------------------|------------------------|----------------------|------------------------|---------------------------|
|        | Description  | Residential              | G-10                     | G-20                   | A/C                  | Engine                 | Totals                    |
|        | A  | В                        | C                        | D                      | E                    | F                      | G                         |
|        |  | <<<<<<                   | <<<<<<<                  | < (1815) >>>>>>>>>     | ~~~~~~               | .>>>                   | (M\$)                     |
| )      | Total Base Margin (Table SCG-13A)  | \$1,066,641.822          | \$190,475.583            | \$4,212.828            | \$140.196            | \$3,059.044            | \$1,264,529.472           |
|        | OTHER OPERATING COSTS AND REVENUES   |                          |                          |                        |                      |                        |                           |
|        | Brokerage Fee Adjustment: Core   | (\$4,876.779)            | (\$1,508.462)            | (\$89.719)             | (\$2.298)            | (\$30.714)             | (\$6,507.971)             |
|        | Brokerage Fee Adjustment: Noncore  | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
|        | CCSI: Load Balancing   | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
|        | Company Use Gas: Other   | \$205.827                | \$63.665                 | \$3.787                | \$0.097              | \$1.296                | \$274.672                 |
|        | Company Use Gas: Storage   | \$2,858.220              | \$581.295                | \$37.384               | \$0.589              | \$16.046               | \$3,493.535               |
|        | Exchange Revenues & Interutility Transactions                              | \$89.463                 | \$25.907                 | \$1.487                | \$0.037              | \$0.497                | \$117.391                 |
|        | Fuel Cell Equipment Revenues   | (\$291.758)              | (\$51.601)               | (\$1.130)              | (\$0.038)            | (\$0.839)              | (\$345.366)               |
|        | Marketing: DSM Program Awards  | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
| ;      | Marketing: Non-Margin Costs  | \$47,524.327             | \$14,956.317             | \$99.343               | \$0.821              | \$67.252               | \$62,648.060              |
| )      | RD&D "Common Good"   | \$382.884                | \$67.718                 | \$1.483                | \$0.050              | \$1.101                | \$453.236                 |
| )      | Unaccounted For Gas  | \$23,128.777             | \$687.103                | (\$121.782)            | \$0.595              | \$7.948                | \$23,702.640              |
|        | Well Incidents & Surface Leaks   | \$128.048                | \$21.592                 | \$1.451                | \$0.000              | \$0.000                | \$151.091                 |
|        | Subtotal: Other Operating Costs and Revenues                               | \$69,149.009             | \$14,843.534             | (\$67.696)             | (\$0.148)            | \$62.587               | \$83,987.287              |
|        | TRANSITION COSTS   |                          |                          |                        |                      |                        |                           |
|        | Interstate Trans. Cost Surcharge Account (ITCS)                            | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
| Į      | MPO Transition Cost Adjustment   | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
| 5      | Pitco/Popco Transition Costs   | (\$28.964)               | (\$8.959)                | (\$0.533)              | (\$0.014)            | (\$0.182)              | (\$38.652)                |
| ,      | Subtotal: Transition Costs   | (\$28.964)               | (\$8.959)                | (\$0.533)              | (\$0.014)            | (\$0.182)              | (\$38.652)                |
|        | REGULATORY ACCOUNTS  |                          |                          |                        |                      |                        |                           |
|        | Affiliate Transaction Tracking Acct (AFTA)                                 | (\$46.708)               | (\$8.261)                | (\$0.181)              | (\$0.006)            | (\$0.134)              | (\$55.290)                |
|        | Aliso/Goleta Tracking Account (AGTA)                                       | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
|        | Baseline Memorandum Account (BMA)  | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
|        | Brokerage Fee Balancing Acct   | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
|        | Catastrophic Event (CEMA - Northridge)                                     | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
| 2      | Catastrophic Event (CEMA - Double Refund)                                  | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
| 3      | Conservation Expense Account (CEA)   | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
| Ļ      | Core Fixed Cost Account (CFCA)   | (\$57,885.943)           | (\$17,905.001)           | (\$1,064.935)          | (\$27.274)           | (\$364.564)            | (\$77,247.718)            |
| ;      | Vacant   | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
| ;      | Economic Practicality Shortfall Memo Acct                                  | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
| 7      | El Paso Turned-Back Capacity Bal Acct (EPTCBA)                             | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
| 3      | Enhanced Oil Recovery Account CORE   | \$4,010.281              | \$709.267                | \$15.536               | \$0.523              | \$11.531               | \$4,747.137               |
| ,      | Enhanced Oil Recovery Account NONCORE                                      | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
| )      | Hazardous Substance Cost Recovery Acct                                     | \$3,486.460              | \$1,078.415              | \$64.141               | \$1.643              | \$21.958               | \$4,652.616               |
|        | Intervenor Award Memo Acct   | \$13.041                 | \$4.034                  | \$0.240                | \$0.006              | \$0.082                | \$17.403                  |
| 2      | Montebello Refund Memo Acct (MRMA)   | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.002                | \$0.000                   |
|        | Montebello True-Up Tracking Acct (MTTA)                                    | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
| ļ      | Natural Gas Vehicles Acct  | (\$720.950)              | (\$223.001)              | (\$13.263)             | (\$0.340)            | (\$4.541)              | (\$962.095)               |
| ;      | Noncore Cost/Rev Memo Acct (ratepayer share)                               | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
| 5      | Noncore Fixed Cost Account (NFCA)  | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
| 7      | Noncore Fixed Cost Tracking Account (CCSI)                                 | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
| 3      | Noncore Fixed Cost Tracking Account (MPO)                                  | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
| ,      | Noncore Fixed Cost Tracking Account (NICO)                                 | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
| ,      | Noncore Fixed Cost Tracking Account (TDC)                                  | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
|        | Noncore Storage Balancing Acct (Subscribed)                                | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
|        | Noncore Storage Balancing Acct (Unsubscribed)                              | (\$630.114)              | (\$194.904)              | (\$11.592)             | (\$0.297)            | (\$3.968)              | (\$840.875)               |
|        | Pitas Point Franchise & Uncollectibles Acct                                | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000                   |
|        | Post Retirem Benefits Other than Pensions (PBOPS)                          | (\$30,284.510)           | (\$5,356.182)            | (\$117.322)            | (\$3.948)            | (\$87.077)             | (\$35,849.040)            |
|        | RD&D Expense Acct  | \$0.000                  | (\$5,556.182)<br>\$0.000 | (\$117.322)<br>\$0.000 | \$0.000              | \$0.000                | (\$35,849.040)<br>\$0.000 |
|        | *  |                          |                          |                        |                      |                        | (\$204.839)               |
| ,      | Research Royalty Memo Acct<br>Self-Generation Program Memo Account (SGPMA) | (\$173.044)<br>\$515.087 | (\$30.605)<br>\$159.324  | (\$0.670)<br>\$9.476   | (\$0.023)<br>\$0.243 | (\$0.498)<br>\$3.244   | \$687.374                 |
| 3      | Wheeler Ridge Firm Access Charge Memo Acct                                 | \$0.000                  | \$159.324<br>\$0.000     | \$9.476                | \$0.243<br>\$0.000   | \$0.000                |                           |
|        | Zone Rate Credit Limitation Memo Acct                                      | \$0.000                  | \$0.000                  | \$0.000                | \$0.000              | \$0.000                | \$0.000<br>\$0.000        |
| 9<br>) | Subtotal: Balancing and Tracking Accounts                                  | (\$81,716.399)           | (\$21,766.914)           | (\$1,118.572)          | (\$29.473)           | \$0.000<br>(\$423.967) | (\$105,055.326)           |
|        | Subtotal-Transportation Revenue Requirement                                | \$1.054.045.4CE          | ¢192 E12 211             | ¢0.007.000             | 6110 FC1             | fa (07 100             | #1 040 400 F00            |
| 1      |  | \$1,054,045.467          | \$183,543.244            | \$3,026.028            | \$110.561            | \$2,697.482            | \$1,243,422.782           |

# TABLE SCG-13C

#### Southern California Gas Company

## CORE COST ALLOCATION & REVENUE REQUIREMENTS

|           |  |                            | CORE                     | C&I                  | Non-Res                                | Gas                 | Core                       | 1                 |
|-----------|--|----------------------------|--------------------------|----------------------|--|---------------------|----------------------------|-------------------|
|           | Description  | Residential                | G-10                     | G-20                 | A/C                                    | Engine              | Totals                     |                   |
|           | A  | В                          | С                        | D                    | E                                      | F                   | G                          |                   |
|           |  | <<<<<<                     |                          | < (M\$) >>>>>>       | »>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | ·>>>                | (M\$)                      |                   |
| 91        | Subtotal-Trans. RRQ (Table SCG-13B)  | \$1,054,045.467            | \$183,543.244            | \$3,026.028          | \$110.561                              | \$2,697.482         | \$1,243,422.782            | 91                |
|           | OTHER COST ALLOCATION COMPONENTS   |                            |                          |                      |  |                     |                            |                   |
| 92<br>93  | Core Interstate Pipeline Demand Charges (IPDC)<br>Independent Power Producer (IPP) / COGEN Parity Adju   | \$90,840.663               | \$28,098.397             | \$1,671.207          | \$42.801                               | \$572.112           | \$121,225.181              | 92<br>93          |
| <b>94</b> | A = SUBTOTAL: TRANS. REV. REQ.   | \$1,144,886.131            | \$211,641.640            | \$4,697.235          | \$153.363                              | \$3,269.594         | \$1,364,647.963            | 94                |
| 95        | Less Enhanced Oil Recovery (EOR) Allocated Cost  |                            |                          |                      |  |                     |                            | 95                |
| 96        | Core Averaging (25% of Res / Retail Difference)  | (\$27,206.785)             | \$27,206.785             |                      |  |                     |                            | 96                |
| 97        | B = SUBTOTAL: TRANS. RRQ w/o EOR   | \$1,117,679.346            | \$238,848.425            | \$4,697.235          | \$153.363                              | \$3,269.594         | \$1,364,647.963            | 97                |
| 98        | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)   | \$47,907.211               | \$15,024.035             | \$100.827            | \$0.871                                | \$68.353            | \$63,101.295               | 98                |
| 99        | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP   | \$1,069,772.135            | \$223,824.390            | \$4,596.408          | \$152.492                              | \$3,201.241         | \$1,301,546.667            | 99                |
| 100       | Average Year Throughput (MDth)   | 254,685                    | 78,778                   | 4,685                | 120                                    | 1,604               | 339,873                    | 100               |
| 101       | AVERAGE TRANSPORTATION RATES (¢/th)  | 42.004 ¢                   | 28.412 ¢                 | 9.810 ¢              | 12.708 ¢                               | 19.958 ¢            | 38.295 ¢                   | 101               |
| 103       | GAS PROCUREMENT RELATED COSTS<br>Vacant<br>Carrying Cost Storage Inventory (CCSI): Other<br>Core Interstate Pipeline Demand Charge: SJ Lateral | \$1,289.734<br>\$5,875.054 | \$343.282<br>\$1,563.732 | \$14.839<br>\$67.595 | \$0.542<br>\$2.470                     | \$7.796<br>\$35.511 | \$1,656.193<br>\$7,544.361 | 102<br>103<br>104 |
| 105       |  | \$7,164.788                | \$1,907.013              | \$82.435             | \$3.012                                | \$43.306            | \$9,200.554                | 105               |
| 106       | Average Year Sales (MDth)  | 252,138                    | 67,110                   | 2,901                | 106                                    | 1,524               | 323,780                    | 106               |
| 107       | A = GAS PROC. RELATED COST (\$/th)   | 0.284 ¢                    | 0.284 ¢                  | 0.284 ¢              | 0.284 ¢                                | 0.284 ¢             | 0.284 ¢                    | 107               |
| 108       | B = TOTAL PROC. RELATED RATE (¢/th)  | 42.288 ¢                   | 28.696 ¢                 | 10.094 ¢             | 12.992 ¢                               | 20.242 ¢            | 39.069 ¢                   | 108               |
| 109       | TOTAL: PROC. CUSTOMER TRANS. REVS.   | \$1,066,239.202            | \$192,581.145            | \$2,928.269          | \$137.714                              | \$3,084.884         | \$1,264,971.213            | 109               |
| 110       | CORE AGGREGATION TRANSPORTATION (CAT) C<br>El Paso Settlement Proceeds Memo Acct (EPSPMA)  | USTOMER REFUNI<br>\$0.000  | <u>2</u><br>\$0.000      | \$0.000              | \$0.000                                | \$0.000             | \$0.000                    | 110               |
| 111       |  | \$0.000<br>\$0.000         | \$0.000                  | \$0.000<br>\$0.000   | \$0.000                                | \$0.000<br>\$0.000  | \$0.000                    |                   |
| 112       | CAT Customer Average Year Throughput (MDth)  | 2,547                      | 11,668                   | 1,784                | 14                                     | 80                  | 16,093                     | 112               |
| 113       | A = CAT CUSTOMER REFUND (¢/th)   | 0.000¢                     | 0.000¢                   | 0.000 ¢              | 0.000 ¢                                | 0.000 ¢             | 0.000 ¢                    | 113               |
| 114       | B = TOTAL CAT CUSTOMER RATE (\$/th)  | 42.004 ¢                   | 28.412 ¢                 | 9.810 ¢              | 12.708 ¢                               | 19.958 ¢            | 28.445 ¢                   | 114               |
| 115       | TOTAL: TRANSPORTATION CUSTOMER REVS.   | \$10,697.721               | \$33,150.259             | \$1,750.573          | \$17.791                               | \$159.663           | \$45,776.007               | 115               |

## TABLE SCG-14A

#### Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|          |  |              | Electric Ge       | neration           |              |               | 1        |
|----------|--|--------------|-------------------|--------------------|--------------|---------------|----------|
|          | Description                                      | Industrial   | Cogen             | IPP                | EOR          | Total         |          |
|          | A  | В            | c                 | D                  | Е            | F             |          |
|          |  | <<<<<        | << (M\$ Unless No | ted Otherwise) >>> | >>>>>        | (M\$)         |          |
|          | LONG RUN MARGINAL COST ELEMENTS                  |              |                   |                    |              |               |          |
|          | CUSTOMER RELATED                                 |              |                   |                    |              |               |          |
| 1        | Number of Customers                              | 1,162        | 215               | 23                 | 67           | 1,467         | 1        |
| 2        | Per unit LRMC Cost (M\$/Cust/Yr)                 | \$4.58       | \$5.91            | \$40.67            | \$11.00      |               | 2        |
| 3        | Marginal Cust Cost Revenues                      | \$5,328.941  | \$1,271.235       | \$935.420          | \$737.328    | \$8,272.924   | 3        |
|          | COMMON DISTRIBUTION - MEDIUM PRESSURE            |              |                   |                    |              |               |          |
| 4        | Medium Pressure Peak Day Demand (mmcfd)          | 152          | 19                | 0                  | 0            | 171           | 4        |
| 5        | Per Unit LRMC Cost (\$/mcfd)                     | \$82.77      | \$82.77           | \$82.77            | \$82.77      |               | 5        |
| 6        | Marginal MPD Cost Revenues                       | \$12,598.370 | \$1,531.831       | \$0.000            | \$33.117     | \$14,163.318  | 6        |
|          | COMMON DISTRIBUTION - HIGH PRESSURE              |              |                   |                    |              |               |          |
| 7        | High Pressure Peak Month Demand (mmcf)           | 10,437       | 3,100             | 1,334              | 268          | 15,139        | 7        |
| 8        | Per Unit LRMC Cost (\$/mcf)                      | \$0.69       | \$0.69            | \$0.69             | \$0.69       |               | 8        |
| 9        | Marginal HPD Cost Revenues                       | \$7,212.554  | \$2,142.228       | \$921.569          | \$185.419    | \$10,461.769  | 9        |
| 10       | Total Marginal Distr Cost Povenues               | \$19,810.923 | \$3,674.059       | \$921.569          | \$218.536    | \$24 635 007  | 10       |
| 10       | Total Marginal Distr Cost Revenues               | \$19,010.923 | \$3,674.009       | \$721.369          | ¢∠18.000     | \$24,625.087  | 10       |
|          | TRANSMISSION                                     |              |                   |                    |              |               |          |
|          | Cold-Year Throughput (mdth)                      | 146,890      | 82,735            | 211,691            | 48,271       | 489,586       | 11       |
|          | Per Unit LRMC Cost (\$/dth)                      | \$0.07       | \$0.07            | \$0.07             | \$0.07       |               | 12       |
| 13       | Marginal Transm Cost Revenues                    | \$9,587.428  | \$5,400.042       | \$13,816.946       | \$3,150.602  | \$31,955.018  | 13       |
|          | STORAGE  |              |                   |                    |              |               |          |
|          | Inventory  |              |                   |                    |              |               |          |
|          | Reservations (mmcf)                              |              |                   |                    |              |               | 14       |
|          | Per Unit LRMC Cost (\$/mcf)                      |              |                   |                    |              |               | 15       |
| 16       | Marginal Inventory Revenues                      |              |                   |                    |              |               | 16       |
|          | Injection Capacity                               |              |                   |                    |              |               |          |
| 17       | Reservations (mmcfd)                             |              |                   |                    |              |               | 17       |
| 18       | Per Unit LRMC Cost (\$/mcfd)                     |              |                   |                    |              |               | 18       |
| 19       | Marginal Injection Capacity Revenues             |              |                   |                    |              |               | 19       |
|          | Injection Variable                               |              |                   |                    |              |               |          |
| 20       | Injections (mdth)                                |              |                   |                    |              |               | 20       |
| 21       | Per Unit O&M Cost (\$/dth)                       |              |                   |                    |              |               | 21       |
| 22       | Marginal Injection Variable Revenues             |              |                   |                    |              |               | 22       |
|          | Mill durant Care site                            |              |                   |                    |              |               |          |
| 23       | Withdrawal Capacity<br>Reservations (mmcfd)      |              |                   |                    |              |               | 23       |
|          | Per Unit LRMC Cost (\$/mcfd)                     |              |                   |                    |              |               | 24       |
|          | Marginal Withdrawal Capacity Revs                |              |                   |                    |              |               | 25       |
|          |  |              |                   |                    |              |               |          |
| 20       | Withdrawal Variable                              |              |                   |                    |              |               | 20       |
| 26<br>27 | Withdrawals (mdth)<br>Per Unit O&M Cost (\$/dth) |              |                   |                    |              |               | 26<br>27 |
| 28       | Marginal Withdrawal Variable Revs                |              |                   |                    |              | 1             | 28       |
|          |  |              |                   |                    |              |               |          |
| 29       | Total Seasonal Storage Revenues                  |              |                   |                    |              |               | 29       |
| 30       | Marginal Load Balancing Revenues                 | \$1,989.176  | \$1,129.728       | \$4,730.994        | \$1,422.403  | \$9,272.301   | 30       |
| 30<br>31 | Company Use Gas, Transmission                    | \$1,552.369  | \$881.648         | \$2,255.850        | \$514.389    | \$5,204.255   | 30<br>31 |
|          |  |              |                   |                    |              |               |          |
| 32       | UNSCALED MARGINAL COST REVENUES                  | \$38,268.837 | \$12,356.711      | \$22,660.780       | \$6,043.257  | \$79,329.585  | 32       |
| 33       | EPMC Scaling Factor                              | 1.77         | 1.77              | 1.77               | 3.33         | 1.89          | 33       |
| 33       | LINC Scaling Factor                              | 1.//         | 1.//              | 1.//               | 5.55         | 1.89          | 33       |
| 34       | SCALED LRMC REVENUES                             | \$67,587.262 | \$21,823.404      | \$40,021.599       | \$20,147.422 | \$149,579.686 | 34       |
|          |  |              |                   |                    |              |               |          |
| 35       | + Margin-Related Marketing Costs                 | \$3,008.000  | \$664.000         | \$937.000          | \$375.000    | \$4,984.000   | 35       |
| 36<br>27 | + SDG&E Moreno Credit                            | \$28.321     | \$9.145           | \$16.770           | \$0.000      | \$54.236      | 36       |
| 37       | Subtotal   | \$70,623.582 | \$22,496.548      | \$40,975.369       | \$20,522.422 | \$154,617.922 | 37       |
| 38       | + Uncollectibles                                 | \$354.126    | \$112.804         | \$205.462          | \$0.000      | \$672.391     | 38       |
|          |  |              |                   |                    |              |               | 1        |
| 39       | TOTAL BASE MARGIN                                | \$70,977.708 | \$22,609.352      | \$41,180.831       | \$20,522.422 | \$155,290.313 | 39       |

# TABLE SCG-14B

#### Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|            |   |                         | Electric Ge            |  |                           |                           | ]        |
|------------|---|-------------------------|------------------------|--|---------------------------|---------------------------|----------|
|            | Description   | Industrial              | Cogen                  | IPP  | EOR                       | Total                     | <u> </u> |
|            | Α   | B<br><<<<<<             | C<br><<<<<< (M         | D<br>(\$) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | E                         | F<br>(M\$)                | -        |
|            |   |                         | ( )                    | ''   |                           |                           |          |
| 39         | Total Base Margin (Table SCG-14A)   | \$70,977.708            | \$22,609.352           | \$41,180.831                                   | \$20,522.422              | \$155,290.313             | 39       |
|            | OTHER OPERATING COSTS AND REVENUES  |                         |                        |  |                           |                           |          |
| 40         | Brokerage Fee Adjustment: Core  | \$0.000                 | \$0.000                | \$0.000  | \$0.000                   | \$0.000                   | 40       |
| 41         | Brokerage Fee Adjustment: Noncore   | (\$19.886)              | (\$11.294)             | (\$28.897)                                     | \$0.000                   | (\$60.077)                | 41       |
| 42         | CCSI: Load Balancing  | \$21.494                | \$12.207               | \$31.235                                       | \$0.000                   | \$64.936                  | 42       |
| 43         | Company Use Gas: Other  | \$117.730               | \$66.863               | \$171.081                                      | \$39.011                  | \$394.684                 | 43       |
| 44         | Company Use Gas: Storage  | \$403.832               | \$229.351              | \$586.835                                      | \$133.813                 | \$1,353.832               | 4        |
| 45         | Exchange Revenues & Interutility Transactions                                       | \$45.495                | \$25.625               | \$65.565                                       | \$0.000                   | \$136.685                 | 4        |
| 46         | Fuel Cell Equipment Revenues  | (\$18.850)              | (\$6.087)              | (\$11.162)                                     | \$0.000                   | (\$36.099)                | 4        |
| 47         | Marketing: DSM Program Awards   | \$0.000                 | \$0.000                | \$0.000  | \$0.000                   | \$0.000                   | 4        |
| <b>1</b> 8 | Marketing: Non-Margin Costs   | \$99.514                | \$0.000                | \$0.000  | \$0.000                   | \$99.514                  | 4        |
| <b>49</b>  | RD&D "Common Good"  | \$24.738                | \$7.988                | \$14.648                                       | \$0.000                   | \$47.374                  | 4        |
| 50<br>51   | Unaccounted For Gas   | \$776.072               | \$1,569.110            | \$2,754.648                                    | \$2,081.768               | \$7,181.598               | 5<br>5   |
| 51<br>52   | Well Incidents & Surface Leaks  | \$1.961                 | \$1.114                | \$2.849  | \$0.000                   | \$5.924                   |          |
| 52         | Subtotal: Other Operating Costs and Revenues  | \$1,452.099             | \$1,894.878            | \$3,586.802                                    | \$2,254.592               | \$9,188.371               | 5        |
|            | TRANSITION COSTS  |                         |                        |  |                           |                           |          |
| 53         | Interstate Trans. Cost Surcharge Account (ITCS)                                     | \$688.553               | \$391.055              | \$1,000.582                                    | \$0.000                   | \$2,080.190               | 5        |
| 54         | MPO Transition Cost Adjustment  | \$0.000                 | \$0.000                | \$0.000  | \$0.000                   | \$0.000                   | 5        |
| 55<br>56   | Pitco/Popco Transition Costs Subtotal: Transition Costs                             | (\$16.567)<br>\$671.986 | (\$9.409)<br>\$381.646 | (\$24.074)<br>\$976.508                        | \$0.000<br><b>\$0.000</b> | (\$50.050)<br>\$2,030.140 | 5        |
| 00         | Subtotal: Transition Costs  | \$071.980               | \$381.040              | \$970,308                                      | \$0.000                   | \$2,030.140               | э        |
|            | REGULATORY ACCOUNTS   |                         |                        |  |                           |                           |          |
| 7          | Affiliate Transaction Tracking Acct (AFTA)  | (\$3.018)               | (\$0.974)              | (\$1.787)                                      | \$0.000                   | (\$5.779)                 | 5        |
| 8          | Aliso/Goleta Tracking Account (AGTA)  | (\$269.194)             | (\$152.885)            | (\$391.184)                                    | \$0.000                   | (\$813.263)               | 5        |
| 9          | Baseline Memorandum Account (BMA)   | \$0.000                 | \$0.000                | \$0.000  | \$0.000                   | \$0.000                   | 5        |
| 50<br>1    | Brokerage Fee Balancing Acct  | \$11.269                | \$6.400                | \$16.375                                       | \$0.000                   | \$34.043                  | 6        |
| 51<br>52   | Catastrophic Event (CEMA - Northridge)<br>Catastrophic Event (CEMA - Double Refund) | \$0.000                 | \$0.000                | \$0.000<br>\$0.000                             | \$0.000                   | \$0.000                   | 6        |
| 53         |   | \$0.000<br>\$0.000      | \$0.000<br>\$0.000     | \$0.000<br>\$0.000                             | \$0.000<br>\$0.000        | \$0.000<br>\$0.000        | 6        |
| 54         | Conservation Expense Account (CEA)<br>Core Fixed Cost Account (CFCA)                | \$0.000                 | \$0.000                | \$0.000  | \$0.000                   | \$0.000                   | e        |
| 55         | Vacant  | \$0.000                 | \$0.000                | \$0.000  | \$0.000                   | \$0.000                   | e        |
| 56         | Economic Practicality Shortfall Memo Acct   | \$130.237               | \$0.000                | \$0.000  | \$0.000                   | \$130.237                 | 6        |
| 57         | El Paso Turned-Back Capacity Bal Acct (EPTCBA)                                      | \$0.000                 | \$0.000                | \$0.000  | \$0.000                   | \$0.000                   | e        |
| 58         | Enhanced Oil Recovery Account CORE  | \$0.000                 | \$0.000                | \$0.000  | \$0.000                   | \$0.000                   | e        |
| i9         | Enhanced Oil Recovery Account NONCORE   | \$210.991               | \$68.127               | \$124.938                                      | \$0.000                   | \$404.056                 | e        |
| 0          | Hazardous Substance Cost Recovery Acct  | \$1,994.197             | \$1,132.579            | \$2,897.900                                    | \$0.000                   | \$6,024.676               | 5        |
| 1          | Intervenor Award Memo Acct  | \$7.459                 | \$4.236                | \$10.840                                       | \$0.000                   | \$22.535                  | 5        |
| 72         | Montebello Refund Memo Acct (MRMA)  | \$0.000                 | \$0.000                | \$0.000  | \$0.000                   | \$0.000                   | 5        |
| 3          | Montebello True-Up Tracking Acct (MTTA)   | \$0.000                 | \$0.000                | \$0.000  | \$0.000                   | \$0.000                   | 7        |
| 4          | Natural Gas Vehicles Acct   | (\$412.372)             | (\$234.201)            | (\$599.244)                                    | \$0.000                   | (\$1,245.817)             | 7        |
| 75         | Noncore Cost/Rev Memo Acct (ratepayer share)  | \$0.000                 | \$0.000                | \$0.000  | \$0.000                   | \$0.000                   | 7        |
| 6          | Noncore Fixed Cost Account (NFCA)   | \$793.327               | \$450.560              | \$1,152.836                                    | \$0.000                   | \$2,396.724               | 5        |
| 7          | Noncore Fixed Cost Tracking Account (CCSI)  | (\$8.013)               | (\$4.551)              | (\$11.645)                                     | \$0.000                   | (\$24.209)                | 5        |
| 8          | Noncore Fixed Cost Tracking Account (MPO)   | \$0.000                 | \$0.000                | \$0.000  | \$0.000                   | \$0.000                   | 7        |
| 9          | Noncore Fixed Cost Tracking Account (PDC)   | \$0.000                 | \$0.000                | \$0.000  | \$0.000                   | \$0.000                   | 5        |
| 80         | Noncore Fixed Cost Tracking Account (TOP)   | \$0.000                 | \$0.000                | \$0.000  | \$0.000                   | \$0.000                   | 8        |
| 81         | Noncore Storage Balancing Acct (Subscribed)   | \$0.000                 | \$0.000                | \$0.000  | \$0.000                   | \$0.000                   | 8        |
| 2          | Noncore Storage Balancing Acct (Unsubscribed)                                       | (\$360.415)             | (\$204.693)            | (\$523.742)                                    | \$0.000                   | (\$1,088.850)             | 8        |
| 3          | Pitas Point Franchise & Uncollectibles Acct   | \$0.000                 | \$0.000                | \$0.000  | \$0.000                   | \$0.000                   | 8        |
| 4          | Post Retirem Benefits Other than Pensions (PBOPS)                                   | (\$1,956.655)           | (\$631.789)            | (\$1,158.628)                                  | \$0.000                   | (\$3,747.072)             | 8        |
| 5          | RD&D Expense Acct   | \$0.000                 | \$0.000                | \$0.000  | \$0.000                   | \$0.000                   | 8        |
| 6          | Research Royalty Memo Acct  | (\$11.180)              | (\$3.610)              | (\$6.620)                                      | \$0.000                   | (\$21.411)                | 8        |
| 87         | Self-Generation Program Memo Account (SGPMA)  | \$294.621               | \$167.326              | \$428.134                                      | \$0.000                   | \$890.081                 | 8        |
| 88         | Wheeler Ridge Firm Access Charge Memo Acct  | \$0.000<br>\$0.000      | \$0.000<br>\$0.000     | \$0.000<br>\$0.000                             | \$0.000<br>\$0.000        | \$0.000<br>\$0.000        | 8        |
| 39<br>90   | Zone Rate Credit Limitation Memo Acct<br>Subtotal: Balancing and Tracking Accounts  | \$0.000<br>\$421.254    | \$0.000<br>\$596.525   | \$0.000<br>\$1,938.172                         | \$0.000<br>\$0.000        | \$0.000<br>\$2,955.952    | 5        |
|            |   |                         |                        |  |                           |                           |          |
| 91         | Subtotal-Transportation Revenue Requirement   | \$73,523.048            | \$25,482.401           | \$47,682.313                                   | \$22,777.014              | \$169,464.776             | 9        |

### TABLE SCG-14C Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|     |  |              | Electric Ge   | eneration                                |                |                | 1   |
|-----|--|--------------|---------------|--|----------------|----------------|-----|
|     | Description  | Industrial   | Cogen         | IPP                                      | EOR            | Total          |     |
|     | Α  | В            | С             | D  | Е              | F              |     |
|     |  | <<<<<        | <<<<<< (M     | \$) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>>          | (M\$)          |     |
| 91  | Subtotal-Trans. RRQ (Table SCG-14B)                  | \$73,523.048 | \$25,482.401  | \$47,682.313                             | \$22,777.014   | \$169,464.776  | 91  |
|     | OTHER COST ALLOCATION COMPONENTS                     |              |               |  |                |                |     |
| 92  | Core Interstate Pipeline Demand Charges (IPDC)       | \$0.000      | \$0.000       | \$0.000                                  | \$0.000        | \$0.000        | 92  |
| 93  | Independent Power Producer (IPP) / COGEN Parity Adju | ustment      | (\$4,922.856) | \$4,922.856                              |                |                | 93  |
| 94  | A = SUBTOTAL: TRANS. REV. REQ.                       | \$73,523.048 | \$20,559.545  | \$52,605.169                             | \$22,777.014   | \$169,464.776  | 94  |
| 95  | Less Enhanced Oil Recovery (EOR) Allocated Cost      |              |               |  | (\$22,777.014) | (\$22,777.014) | 95  |
| 96  | Core Averaging (25% of Res / Retail Difference)      |              |               |  |                |                | 96  |
| 97  | B = SUBTOTAL: TRANS. RRQ w/o EOR                     | \$73,523.048 | \$20,559.545  | \$52,605.169                             | \$0.000        | \$146,687.763  | 97  |
| 98  | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)             | \$124.252    | \$7.988       | \$14.648                                 | \$0.000        | \$146.888      | 98  |
| 99  | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP               | \$73,398.797 | \$20,551.557  | \$52,590.521                             | \$0.000        | \$146,540.875  | 99  |
| 100 | Average Year Throughput (MDth)                       | 145,676      | 82,735        | 211,691                                  | N/A            | 440,101        | 100 |
| 101 | AVERAGE TRANSPORTATION RATES (¢/th)                  | 5.039 ¢      | 2.484 ¢       | 2.484 ¢                                  | N/A            | 3.330 ¢        | 101 |

## TABLE SCG-15A

#### Southern California Gas Company

## WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|          | Description   | Long<br>Beach      | SDG&E              | Southwest<br>Gas   | City of<br>Vernon  | Total        |          |
|----------|---|--------------------|--------------------|--------------------|--------------------|--------------|----------|
|          | A   | B                  | C                  | D                  | E                  | F            |          |
|          | LONG RUN MARGINAL COST ELEMENTS                                       |                    | (M\$ Unless Note   | ed Otherwise) >>:  | >>>>>              | (M\$)        |          |
| 1        | CUSTOMER RELATED<br>Number of Customers                               | 1                  | 1                  | 1                  | 1                  | 4            | 1        |
| 2        | Per unit LRMC Cost (M\$/Cust/Yr)                                      | \$71.36            | \$99.44            | \$43.28            | \$23.75            | T            | 2        |
| 3        | Marginal Cust Cost Revenues   | \$71.361           | \$99.436           | \$43.284           | \$23.755           | \$237.837    | 3        |
|          | COMMON DISTRIBUTION - MEDIUM PRESSURE                                 | 2                  |                    | 2                  |                    |              |          |
| 4        | Medium Pressure Peak Day Demand (mmcfd)                               | 0                  | 0<br>#82.77        | 0                  | 0                  | 0            | 4        |
| 5<br>6   | Per Unit LRMC Cost (\$/mcfd)<br>Marginal MPD Cost Revenues            | \$82.77<br>\$0.000 | \$82.77<br>\$0.000 | \$82.77<br>\$0.000 | \$82.77<br>\$0.000 | \$0.000      | 5<br>6   |
| 0        |   | \$0.000            | \$0.000            | \$0.000            | \$0.000            | \$0.000      | 0        |
| -        | COMMON DISTRIBUTION - HIGH PRESSURE                                   | 0                  | 0                  | 0                  | 0                  | 0            | -        |
| 7<br>8   | High Pressure Peak Month Demand (mmcf)<br>Per Unit LRMC Cost (\$/mcf) | 0<br>\$0.69        | 0<br>\$0.69        | 0<br>\$0.69        | 0<br>\$0.69        | 0            | 7<br>8   |
| 9        | Marginal HPD Cost Revenues  | \$0.000            | \$0.000            | \$0.000            | \$0.000            | \$0.000      | 9        |
|          |   |                    |                    |                    |                    |              |          |
| 10       | Total Marginal Distr Cost Revenues<br>TRANSMISSION                    | \$0.000            | \$0.000            | \$0.000            | \$0.000            | \$0.000      | 10       |
| 11       | Cold-Year Throughput (mdth)   | 8,361              | 148,753            | 9,683              | 5,192              | 171,988      | 11       |
| 12       |   | \$0.07             | \$0.07             | \$0.07             | \$0.07             | 1,1,500      | 12       |
| 13       | Marginal Transm Cost Revenues   | \$545.736          | \$9,708.990        | \$632.005          | \$338.853          | \$11,225.583 | 13       |
|          | STORAGE<br>Inventory  |                    |                    |                    |                    |              |          |
|          | Reservations (mmcf)   |                    |                    |                    |                    |              | 14       |
| 15       |   |                    |                    |                    |                    |              | 15       |
| 16       | 0   |                    |                    |                    |                    |              | 16       |
|          | Injection Capacity  |                    |                    |                    |                    |              |          |
| 17       |   |                    |                    |                    |                    |              | 17       |
| 18<br>19 | Per Unit LRMC Cost (\$/mcfd)<br>Marginal Injection Capacity Revenues  |                    |                    |                    |                    |              | 18<br>19 |
|          | Injection Variable  |                    |                    |                    |                    |              |          |
| 20       | Injections (mdth)   |                    |                    |                    |                    |              | 20       |
| 21       | Per Unit O&M Cost (\$/ dth)   |                    |                    |                    |                    |              | 21       |
| 22       | Marginal Injection Variable Revenues<br>Withdrawal Capacity           |                    |                    |                    |                    |              | 22       |
| 23       | Reservations (mmcfd)  |                    |                    |                    |                    |              | 23       |
| 24       | Per Unit LRMC Cost (\$/mcfd)  |                    |                    |                    |                    |              | 24       |
| 25       | Marginal Withdrawal Capacity Revs                                     |                    |                    |                    |                    |              | 25       |
|          | Withdrawal Variable   |                    |                    |                    |                    |              |          |
| 26       | Withdrawals (mdth)  |                    |                    |                    |                    | 1            | 26       |
| 27<br>28 | Per Unit O&M Cost (\$/dth)<br>Marginal Withdrawal Variable Revs       |                    |                    |                    |                    |              | 27<br>28 |
| 29       | Total Seasonal Storage Revenues                                       |                    |                    |                    |                    |              | 29       |
| 30       | Marginal Load Balancing Revenues                                      | \$150.891          | \$652.479          | \$128.183          | \$29.772           | \$961.325    | 30       |
| 31       | Company Use Gas, Transmission   | \$82.526           | \$1,533.072        | \$97.214           | \$54.740           | \$1,767.551  | 31       |
| 32       | UNSCALED MARGINAL COST REVENUES                                       | \$850.513          | \$11,993.977       | \$900.686          | \$447.120          | \$14,192.296 | 32       |
| 33       | EPMC Scaling Factor   | 1.77               | 1.77               | 1.77               | 1.77               | 1.77         | 33       |
| 34       | SCALED LRMC REVENUES  | \$1,502.106        | \$21,182.772       | \$1,590.717        | \$789.666          | \$25,065.262 | 34       |
| 35       | + Margin-Related Marketing Costs                                      | \$60.400           | \$60.400           | \$60.400           | \$60.400           | \$241.600    | 35       |
| 36       | + SDG&E Moreno Credit   | \$0.629            | (\$575.000)        | \$0.667            | \$0.331            | (\$573.373)  | 36       |
| 37       | Subtotal  | \$1,563.135        | \$20,668.172       | \$1,651.784        | \$850.397          | \$24,733.488 | 37       |
| 38       | + Uncollectibles  | \$0.000            | \$0.000            | \$0.000            | \$0.000            | \$0.000      | 38       |
| 39       | TOTAL BASE MARGIN   | \$1,563.135        | \$20,668.172       | \$1,651.784        | \$850.397          | \$24,733.488 | 39       |

# TABLE SCG-15B

#### Southern California Gas Company

## WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

| _      | Decemintion   |                       |                         |   |                       |                         |              |
|--------|---|-----------------------|-------------------------|---|-----------------------|-------------------------|--------------|
| ĺ      | Description   | Beach                 | SDG&E                   | Gas                                     | Vernon                | Total                   | Ļ            |
| _      | Α   | В                     | С                       | D                                       | E                     | F                       | _            |
|        |   | ~~~~~                 | <<<<<< (M\$)            | ) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>                  | (M\$)                   |              |
| 39     | Total Base Margin (Table SCG-15A)   | \$1,563.135           | \$20,668.172            | \$1,651.784                             | \$850.397             | \$24,733.488            |              |
|        | OTHER OPERATING COSTS AND REVENUES  |                       |                         |   |                       |                         |              |
| 40     | Brokerage Fee Adjustment: Core  | \$0.000               | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 |              |
| 41     | Brokerage Fee Adjustment: Noncore   | (\$1.062)             | (\$19.734)              | (\$1.251)                               | (\$0.705)             | (\$22.753)              |              |
| 42     | CCSI: Load Balancing  | \$1.046               | \$19.439                | \$1.233                                 | \$0.738               | \$22.456                | 1            |
| 43     | Company Use Gas: Other  | \$6.259               | \$116.266               | \$7.373                                 | \$4.151               | \$134.049               |              |
| 14     | Company Use Gas: Storage  | \$21.468              | \$398.812               | \$25.289                                | \$14.240              | \$459.810               |              |
| 15     | Exchange Revenues & Interutility Transactions                                   | \$2.590               | \$46.072                | \$2.999                                 | \$1.608               | \$53.269                |              |
| 16     | Fuel Cell Equipment Revenues  | (\$0.419)             | (\$5.908)               | (\$0.444)                               | (\$0.220)             | (\$6.991)               |              |
| 7      | Marketing: DSM Program Awards   | \$0.000               | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 |              |
| 18     | Marketing: Non-Margin Costs   | \$0.000               | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 |              |
| 9      | RD&D "Common Good"  | \$0.547               | \$7.715                 | \$0.579                                 | \$0.288               | \$9.130                 |              |
| 50     | Unaccounted For Gas   | \$128.356             | \$1,640.795             | \$158.188                               | \$25.454              | \$1,952.792             |              |
| 1      | Well Incidents & Surface Leaks  | \$0.095               | \$1.773                 | \$0.112                                 | \$0.067               | \$2.049                 |              |
| 2      | Subtotal: Other Operating Costs and Revenues                                    | \$158.880             | \$2,205.231             | \$194.078                               | \$45.621              | \$2,603.809             | _            |
|        |   |                       |                         |   |                       | +_,                     |              |
|        | TRANSITION COSTS  | ¢26.604               | ¢<70.004                | ¢42.110                                 | \$24,280              | ¢702.007                |              |
| 3      | Interstate Trans. Cost Surcharge Account (ITCS)                                 | \$36.604              | \$679.994               | \$43.119                                | \$24.280              | \$783.997               |              |
| 4<br>5 | MPO Transition Cost Adjustment  | \$0.000               | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 |              |
| 5<br>6 | Pitco/Popco Transition Costs Subtotal: Transition Costs                         | (\$0.881)<br>\$35.723 | (\$16.361)<br>\$663.633 | (\$1.037)<br>\$42.082                   | (\$0.584)<br>\$23.696 | (\$18.863)<br>\$765.134 | <u> </u>     |
|        |   |                       |                         | +                                       |                       |                         |              |
|        | REGULATORY ACCOUNTS   | (#0.0( <b>T</b> )     | (#0.041)                | (#0.071)                                | (\$0.025)             | (#1 114)                |              |
| 7      | Affiliate Transaction Tracking Acct (AFTA)                                      | (\$0.067)             | (\$0.941)               | (\$0.071)                               | (\$0.035)             | (\$1.114)               | <pre>/</pre> |
| 3      | Aliso/Goleta Tracking Account (AGTA)  | (\$14.311)            | (\$265.848)             | (\$16.858)                              | (\$9.492)             | (\$306.509)             |              |
| )      | Baseline Memorandum Account (BMA)   | \$0.000               | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 |              |
|        | Brokerage Fee Balancing Acct  | \$0.599               | \$11.128                | \$0.706                                 | \$0.397               | \$12.831                |              |
| 1      | Catastrophic Event (CEMA - Northridge)  | \$0.000<br>\$0.000    | \$0.000<br>\$0.000      | \$0.000                                 | \$0.000<br>\$0.000    | \$0.000<br>\$0.000      |              |
| ,      | Catastrophic Event (CEMA - Double Refund)                                       | \$0.000               | \$0.000                 | \$0.000<br>\$0.000                      | \$0.000               | \$0.000                 |              |
| ,<br>I | Conservation Expense Account (CEA)<br>Core Fixed Cost Account (CFCA)            |                       | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 |              |
| 5      | Vacant  | \$0.000<br>\$0.000    | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 |              |
| 5      | Economic Practicality Shortfall Memo Acct                                       | \$0.000               | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 |              |
| ,      | El Paso Turned-Back Capacity Bal Acct (EPTCBA)                                  | \$0.000               | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 |              |
| 3      |   | \$0.000               | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 |              |
| ,<br>, | Enhanced Oil Recovery Account CORE<br>Enhanced Oil Recovery Account NONCORE     | \$4.666               | \$65.806                | \$4.942                                 | \$2.453               | \$77.867                |              |
|        | Hazardous Substance Cost Recovery Acct  | \$106.014             | \$1,969.408             | \$124.882                               | \$70.320              | \$2,270.624             |              |
|        | Intervenor Award Memo Acct  | \$0.397               | \$1,909.408             | \$0.467                                 | \$0.263               | \$8.493                 |              |
|        | Montebello Refund Memo Acct (MRMA)  | \$0.000               | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 |              |
|        | Montebello True-Up Tracking Acct (MTTA)   | \$0.000               | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 |              |
|        | Natural Gas Vehicles Acct   | (\$21.922)            | \$0.000                 | (\$25.824)                              | (\$14.541)            | (\$62.287)              |              |
|        | Noncore Cost/Rev Memo Acct (ratepayer share)                                    | \$0.000               | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 | ·            |
|        | Noncore Fixed Cost Account (NFCA)   | \$42.174              | \$783.466               | \$49.680                                | \$27.975              | \$903.295               |              |
|        | Noncore Fixed Cost Tracking Account (CCSI)                                      | \$0.000               | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 |              |
|        | Noncore Fixed Cost Tracking Account (MPO)                                       | \$0.000               | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 |              |
|        | Noncore Fixed Cost Tracking Account (PDC)                                       | \$0.000               | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 |              |
|        | Noncore Fixed Cost Tracking Account (TOP)                                       | \$0.000               | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 |              |
| ļ      | Noncore Storage Balancing Acct (Subscribed)                                     | \$0.000               | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 |              |
|        | Noncore Storage Balancing Acct (Unsubscribed)                                   | (\$19.160)            | (\$355.935)             | (\$22.570)                              | (\$12.709)            | (\$410.374)             |              |
|        | Pitas Point Franchise & Uncollectibles Acct                                     | \$0.000               | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 |              |
|        | Post Retirem Benefits Other than Pensions (PBOPS)                               | (\$43.275)            | (\$610.260)             | (\$45.827)                              | (\$22.750)            | (\$722.112)             |              |
|        | RD&D Expense Acct   | \$0.000               | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 |              |
|        | Research Royalty Memo Acct  | (\$0.247)             | (\$3.487)               | (\$0.262)                               | (\$0.130)             | (\$4.126)               |              |
|        | Self-Generation Program Memo Account (SGPMA)                                    | \$15.662              | \$290.959               | \$18.450                                | \$10.389              | \$335.460               |              |
|        | Wheeler Ridge Firm Access Charge Memo Acct                                      | \$0.000               | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 |              |
| ; 1    | 0   | \$0.000               | \$0.000                 | \$0.000                                 | \$0.000               | \$0.000                 |              |
|        | Zone Kate Credit Limitation Memo Acct   |                       |                         |   |                       |                         |              |
| 3<br>) | Zone Rate Credit Limitation Memo Acct Subtotal: Balancing and Tracking Accounts | \$70.531              | \$1,891.663             | \$87.715                                | \$52.140              | \$2,102.049             |              |

# TABLE SCG-15C Southern California Gas Company

## WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|     |  | Long        |              | Southwest                               | City of   |              | I   |
|-----|--|-------------|--------------|---|-----------|--------------|-----|
|     | Description  | Beach       | SDG&E        | Gas                                     | Vernon    | Total        |     |
|     | А  | В           | С            | D                                       | Е         | F            |     |
|     |  | <<<<<       | <<<<<< (M\$  | s) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>>     | (M\$)        |     |
| 91  | Subtotal-Trans. RRQ (Table SCG-15B)                  | \$1,828.269 | \$25,428.699 | \$1,975.659                             | \$971.854 | \$30,204.481 | 91  |
|     | OTHER COST ALLOCATION COMPONENTS                     |             |              |   |           |              |     |
| 92  | Core Interstate Pipeline Demand Charges (IPDC)       | \$0.000     | \$0.000      | \$0.000                                 | \$0.000   | \$0.000      | 92  |
| 93  | Independent Power Producer (IPP) / COGEN Parity Adju | ustment     |              |   |           |              | 93  |
| 94  | A = SUBTOTAL: TRANS. REV. REQ.                       | \$1,828.269 | \$25,428.699 | \$1,975.659                             | \$971.854 | \$30,204.481 | 94  |
|     |  |             |              |   |           |              |     |
| 95  | Less Enhanced Oil Recovery (EOR) Allocated Cost      |             |              |   |           |              | 95  |
| 96  | Core Averaging (25% of Res / Retail Difference)      |             |              |   |           |              | 96  |
| 97  | B = SUBTOTAL: TRANS. RRQ w/o EOR                     | \$1,828.269 | \$25,428.699 | \$1,975.659                             | \$971.854 | \$30,204.481 | 97  |
|     |  |             |              |   |           |              |     |
| 98  | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)             | \$0.547     | \$7.715      | \$0.579                                 | \$0.288   | \$9.130      | 98  |
| 99  | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP               | \$1,827.722 | \$25,420.983 | \$1,975.080                             | \$971.567 | \$30,195.352 | 99  |
| 100 | Average Year Throughput (MDth)                       | 7,782       | 144,568      | 9,167                                   | 5,162     | 166,679      | 100 |
| 101 | AVERAGE TRANSPORTATION RATES (¢/th)                  | 2.349 ¢     | 1.758 ¢      | 2.155 ¢                                 | 1.882 ¢   | 1.812 ¢      | 101 |

## TABLE SCG-16A

#### Southern California Gas Company

### INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|          | Description  | Int'l Noncore<br>Mexicali | Unbndl'd<br>Storage   | Total<br>Noncore           | Unallct'd<br>to NSBA | Total<br>System | ]        |
|----------|--|---------------------------|-----------------------|----------------------------|----------------------|-----------------|----------|
|          | A  | В                         | С                     | D                          | Е                    | F               |          |
|          | LONG RUN MARGINAL COST ELEMENTS  | (M\$)                     | (M\$)                 | (M\$)                      | (M\$)                | (M\$)           |          |
|          | CUSTOMER RELATED   |                           |                       |                            |                      |                 |          |
| 1        | Number of Customers  | 1                         |                       | 1,472                      |                      | 4,898,330       | 1        |
| 2        | Per unit LRMC Cost (M\$/Cust/Yr)   | \$22.03                   | <b>*</b> 0.000        | #0.500.504                 |                      | #05 ( 550 (50   | 2        |
| 3        | Marginal Cust Cost Revenues  | \$22.034                  | \$0.000               | \$8,532.794                |                      | \$356,558.652   | 3        |
| 4        | COMMON DISTRIBUTION - MEDIUM PRESSURE<br>Medium Pressure Peak Day Demand (mmcfd) | 0                         | 0                     | 171                        |                      | 3,148           | 4        |
| 5        | Per Unit LRMC Cost (\$/mcfd)   | \$82.77                   |                       |                            |                      | -, -            | 5        |
| 6        | Marginal MPD Cost Revenues   | \$0.000                   | \$0.000               | \$14,163.318               |                      | \$260,532.331   | 6        |
|          | COMMON DISTRIBUTION - HIGH PRESSURE  |                           |                       |                            |                      |                 |          |
| 7        | High Pressure Peak Month Demand (mmcf)   | 0                         | 0                     | 15,139                     |                      | 66,311          | 7        |
| 8<br>9   | Per Unit LRMC Cost (\$/mcf)<br>Marginal HPD Cost Revenues                        | \$0.69<br>\$0.000         | \$0.000               | \$10,461.769               |                      | \$45,822.887    | 8<br>9   |
| 9        |  | \$0.000                   | \$0.000               | \$10,401.769               |                      | \$43,822.887    | , ,      |
| 10       | Total Marginal Distr Cost Revenues   | \$0.000                   | \$0.000               | \$24,625.087               |                      | \$306,355.218   | 10       |
| 11       | TRANSMISSION   | 2 (00                     | 0                     |                            |                      | 1.044.284       | 11       |
|          | Cold-Year Throughput (mdth)<br>Per Unit LRMC Cost (\$/ dth)                      | 3,690<br>\$0.07           | 0                     | 665,265                    |                      | 1,044,284       | 11<br>12 |
|          | Marginal Transm Cost Revenues  | \$240.858                 | \$0.000               | \$43,421.459               |                      | \$68,159.812    | 13       |
|          | STORAGE  |                           |                       |                            |                      |                 |          |
|          | Inventory  |                           |                       |                            |                      |                 |          |
|          | Reservations (mmcf)  |                           | 30,271                | 30,271                     |                      | 100,271         | 14       |
| 15<br>16 | Per Unit LRMC Cost (\$/mcf) Marginal Inventory Revenues                          |                           | \$0.20<br>\$5,969.822 | \$5,969.822                |                      | \$19,774.914    | 15<br>16 |
|          | Injustion Consulty   |                           |                       |                            |                      |                 |          |
| 17       | Injection Capacity<br>Reservations (mmcfd)                                       |                           | 121                   | 121                        |                      | 448             | 17       |
|          | Per Unit LRMC Cost (\$/mcfd)   |                           | \$18.61               | 121                        |                      | 110             | 18       |
|          | Marginal Injection Capacity Revenues   |                           | \$2,251.987           | \$2,251.987                |                      | \$8,339.848     | 19       |
|          | Injection Variable   |                           |                       |                            |                      |                 |          |
|          | Injections (mdth)  |                           | 30,755                | 30,755                     |                      | 101,875         | 20       |
| 21<br>22 | Per Unit O&M Cost (\$/dth)<br>Marginal Injection Variable Revenues               |                           | \$0.01<br>\$358.192   | \$358.192                  |                      | \$1,184.580     | 21<br>22 |
|          |  |                           |                       |                            |                      |                 |          |
| 23       | Withdrawal Capacity<br>Reservations (mmcfd)                                      |                           | 935                   | 935                        |                      | 2,870           | 23       |
|          | Per Unit LRMC Cost (\$/mcfd)   |                           | \$10.69               | 555                        |                      | 2,070           | 24       |
|          | Marginal Withdrawal Capacity Revs  |                           | \$9,994.641           | \$9,994.641                |                      | \$30,678.737    | 25       |
|          | Withdrawal Variable  |                           |                       |                            |                      |                 |          |
|          | Withdrawals (mdth)   |                           | 30,755                | 30,755                     |                      | 101,875         | 26       |
| 27<br>28 | Per Unit O&M Cost (\$/dth)<br>Marginal Withdrawal Variable Revs                  |                           | \$0.02<br>\$498.877   | \$498.877                  |                      | \$1,649.841     | 27<br>28 |
| -0<br>29 | Total Seasonal Storage Revenues  |                           | \$19,073.519          | \$19,073.519               |                      | \$61,627.921    | 29       |
| 2)       | -  |                           |                       |                            |                      |                 |          |
| 30       | Marginal Load Balancing Revenues   | \$42.206                  | \$0.000               | \$10,275.831               |                      | \$10,751.279    | 30       |
| 31       | Company Use Gas, Transmission  | \$38.621                  | \$0.000               | \$7,010.427                |                      | \$10,632.223    | 31       |
| 32       | UNSCALED MARGINAL COST REVENUES  | \$343.719                 | \$19,073.519          | \$112,939.119              |                      | \$814,085.105   | 32       |
| 33       | EPMC Scaling Factor  | 1.77                      | 1.77                  | 1.74                       |                      | 1.78            | 33       |
| 34       | SCALED LRMC REVENUES   | \$607.048                 | \$20,747.226          | \$195,999.221              | \$12,938.850         | \$1,447,936.601 | 34       |
| 35       | + Margin Palatad Markating Casts   | \$60.400                  | \$148.000             | \$5,434.000                |                      | \$24,137.000    | 35       |
| 35<br>36 | + Margin-Related Marketing Costs<br>+ SDG&E Moreno Credit                        | \$60.400                  | \$148.000<br>\$0.000  | \$5,434.000<br>(\$518.883) |                      | \$24,137.000    | 35<br>36 |
| 37       | Subtotal   | \$667.702                 | \$20,895.226          | \$200,914.338              | \$12,938.850         | \$1,472,073.601 | 37       |
| 38       | + Uncollectibles   | \$0.000                   | \$104.774             | \$777.166                  | \$0.000              | \$7,086.224     | 38       |
|          |  |                           |                       |                            |                      |                 |          |
| 39       | TOTAL BASE MARGIN  | \$667.702                 | \$21,000.000          | \$201,691.503              | \$12,938.850         | \$1,479,159.825 | 39       |

## TABLE SCG-16B

#### Southern California Gas Company

## INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|          |   | Int'l Noncore         | Unbndl'd           | Total                    | Unallct'd    | Total                    | 1        |
|----------|---|-----------------------|--------------------|--------------------------|--------------|--------------------------|----------|
|          | Description   | Mexicali              | Storage            | Noncore                  | to NSBA      | System                   |          |
|          | Α   | В                     | C                  | D                        | E            | F                        |          |
|          |   | (M\$)                 | (M\$)              | (M\$)                    | (M\$)        | (M\$)                    |          |
|          |   |                       |                    |                          |              |                          |          |
| 39       | Total Base Margin (Table SCG-16A)   | \$667.702             | \$21,000.000       | \$201,691.503            | \$12,938.850 | \$1,479,159.825          | 39       |
|          | OTHER OREDATING COSTS AND REVENIUSS                                       |                       |                    |                          |              |                          |          |
| 40       | OTHER OPERATING COSTS AND REVENUES<br>Brokerage Fee Adjustment: Core      | \$0.000               | \$0.000            | \$0.000                  |              | (\$6,507.971)            | 40       |
| 40<br>41 | Brokerage Fee Adjustment: Noncore   | (\$0.497)             | \$0.000            | (\$83.327)               |              | (\$83.327)               | 40       |
| 42       | CCSI: Load Balancing  | \$0.524               | \$0.000            | \$87.916                 |              | \$87.916                 | 42       |
| 43       | Company Use Gas: Other  | \$2.929               | \$0.000            | \$531.661                |              | \$806.333                | 43       |
| 44       | Company Use Gas: Storage  | \$10.047              | \$0.000            | \$1,823.688              |              | \$5,317.223              | 44       |
| 45       | Exchange Revenues & Interutility Transactions                             | \$1.143               | \$0.000            | \$191.097                |              | \$308.488                | 45       |
| 46       | Fuel Cell Equipment Revenues  | (\$0.169)             | \$0.000            | (\$43.259)               |              | (\$388.625)              | 46       |
| 47       | Marketing: DSM Program Awards   | \$0.000               | \$0.000            | \$0.000                  |              | \$0.000                  | 47       |
| 48       | Marketing: Non-Margin Costs   | \$0.000               | \$0.000            | \$99.514                 |              | \$62,747.573             | 48       |
| 49       | RD&D "Common Good"  | \$0.221               | \$0.000            | \$56.725                 |              | \$509.960                | 49       |
| 50       | Unaccounted For Gas   | \$17.958              | \$0.000            | \$9,152.348              |              | \$32,854.988             | 50       |
| 51       | Well Incidents & Surface Leaks  | \$0.048               | \$0.000            | \$8.020                  |              | \$159.112                | 51       |
| 52       | Subtotal: Other Operating Costs and Revenues                              | \$32.203              | \$0.000            | \$11,824.383             | \$0.000      | \$95,811.671             | 52       |
|          |   |                       |                    |                          |              |                          |          |
|          | TRANSITION COSTS  | <b>#17</b> 100        | <b>#0.000</b>      | <b>#2</b> 001 010        |              | AD 001 010               |          |
| 53       | Interstate Trans. Cost Surcharge Account (ITCS)                           | \$17.130              | \$0.000            | \$2,881.318              |              | \$2,881.318              | 53       |
| 54       | MPO Transition Cost Adjustment  | \$0.000               | \$0.000            | \$0.000                  |              | \$0.000                  | 54       |
| 55<br>56 | Pitco/Popco Transition Costs Subtotal: Transition Costs                   | (\$0.412)<br>\$16.718 | \$0.000            | (\$69.325)               | \$0.000      | (\$107.977)              | 55<br>56 |
| 50       | Subtotal: Transition Costs  | \$10.718              | \$0.000            | \$2,811.993              | \$0.000      | \$2,773.341              | 50       |
|          | REGULATORY ACCOUNTS   |                       |                    |                          |              |                          |          |
| 57       | Affiliate Transaction Tracking Acct (AFTA)                                | (\$0.027)             | \$0.000            | (\$6.920)                |              | (\$62.210)               | 57       |
| 58       | Aliso/Goleta Tracking Account (AGTA)                                      | (\$6.697)             | \$0.000            | (\$1,126.469)            |              | (\$1,126.469)            | 58       |
|          | Baseline Memorandum Account (BMA)   | \$0.000               | \$0.000            | \$0.000                  |              | \$0.000                  | 59       |
| 60       | Brokerage Fee Balancing Acct  | \$0.280               | \$0.000            | \$47.154                 |              | \$47.154                 | 60       |
| 61       | Catastrophic Event (CEMA - Northridge)                                    | \$0.000               | \$0.000            | \$0.000                  |              | \$0.000                  | 61       |
| 62       | Catastrophic Event (CEMA - Double Refund)                                 | \$0.000               | \$0.000            | \$0.000                  |              | \$0.000                  | 62       |
| 63       | Conservation Expense Account (CEA)  | \$0.000               | \$0.000            | \$0.000                  |              | \$0.000                  | 63       |
| 64       | Core Fixed Cost Account (CFCA)  | \$0.000               | \$0.000            | \$0.000                  |              | (\$77,247.718)           | 64       |
| 65       | Vacant  | \$0.000               | \$0.000            | \$0.000                  |              | \$0.000                  | 65       |
| 66       | Economic Practicality Shortfall Memo Acct                                 | \$0.000               | \$0.000            | \$130.237                |              | \$130.237                | 66       |
| 67       | El Paso Turned-Back Capacity Bal Acct (EPTCBA)                            | \$0.000               | \$0.000            | \$0.000                  |              | \$0.000                  | 67       |
| 68       | Enhanced Oil Recovery Account CORE  | \$0.000               | \$0.000            | \$0.000                  |              | \$4,747.137              | 68       |
| 69       | Enhanced Oil Recovery Account NONCORE                                     | \$1.886               | \$0.000            | \$483.809                |              | \$483.809                | 69       |
| 70       | Hazardous Substance Cost Recovery Acct                                    | \$49.613              | \$0.000            | \$8,344.914              |              | \$12,997.530             | 70       |
| 71       | Intervenor Award Memo Acct  | \$0.186               | \$0.000            | \$31.214                 |              | \$48.617                 | 71       |
| 72       | Montebello Refund Memo Acct (MRMA)  | \$0.000               | \$0.000            | \$0.000                  |              | \$0.000                  | 72       |
| 73<br>74 | Montebello True-Up Tracking Acct (MTTA)                                   | \$0.000<br>(\$10.205) | \$0.000            | \$0.000<br>(¢1.218.500)  |              | \$0.000<br>(\$2,280,504) | 73       |
| 74<br>75 | Natural Gas Vehicles Acct<br>Noncore Cost/Rev Memo Acct (ratepayer share) | (\$10.395)<br>\$0.000 | \$0.000<br>\$0.000 | (\$1,318.500)<br>\$0.000 |              | (\$2,280.594)<br>\$0.000 | 74<br>75 |
| 75       | Noncore Fixed Cost Account (NFCA)   | \$19.737              | \$0.000            | \$3,319.756              |              | \$3,319.756              | 75       |
| 70       | Noncore Fixed Cost Tracking Account (CCSI)                                | \$0.000               | \$0.000            | (\$24.209)               |              | (\$24.209)               | 77       |
| 78       | Noncore Fixed Cost Tracking Account (MPO)                                 | \$0.000               | \$0.000            | \$0.000                  |              | \$0.000                  | 78       |
| 79       | Noncore Fixed Cost Tracking Account (PDC)                                 | \$0.000               | \$0.000            | \$0.000                  |              | \$0.000                  | 79       |
| 80       | Noncore Fixed Cost Tracking Account (TOP)                                 | \$0.000               | \$0.000            | \$0.000                  |              | \$0.000                  | 80       |
| 81       | Noncore Storage Balancing Acct (Subscribed)                               | \$0.000               | \$0.000            | \$0.000                  |              | \$0.000                  | 81       |
| 82       | Noncore Storage Balancing Acct (Unsubscribed)                             | (\$8.967)             | \$0.000            | (\$1,508.191)            |              | (\$2,349.066)            | 82       |
| 83       | Pitas Point Franchise & Uncollectibles Acct                               | \$0.000               | \$0.000            | \$0.000                  |              | \$0.000                  | 83       |
| 84       | Post Retirem Benefits Other than Pensions (PBOPS)                         | (\$17.489)            | \$0.000            | (\$4,486.672)            |              | (\$40,335.712)           | 84       |
| 85       | RD&D Expense Acct   | \$0.000               | \$0.000            | \$0.000                  |              | \$0.000                  | 85       |
| 86       | Research Royalty Memo Acct  | (\$0.100)             | \$0.000            | (\$25.637)               |              | (\$230.476)              | 86       |
| 87       | Self-Generation Program Memo Account (SGPMA)                              | \$7.330               | \$0.000            | \$1,232.872              |              | \$1,920.246              | 87       |
|          | Wheeler Ridge Firm Access Charge Memo Acct                                | \$0.000               | \$0.000            | \$0.000                  |              | \$0.000                  | 88       |
| 89       | Zone Rate Credit Limitation Memo Acct                                     | \$0.000               | \$0.000            | \$0.000                  |              | \$0.000                  | 89       |
| 90       | Subtotal: Balancing and Tracking Accounts                                 | \$35.357              | \$0.000            | \$5,093.358              | \$0.000      | (\$99,961.967)           | 90       |
| 01       | California De De California   | ¢754 000              | 601 000 000        | \$001 401 000            | ¢10.000.050  | ¢1 475 500 050           | 01       |
| 91       | Subtotal-Transportation Revenue Requirement                               | \$751.980             | \$21,000.000       | \$221,421.238            | \$12,938.850 | \$1,477,782.870          | 91       |

# TABLE SCG-16C Southern California Gas Company

## INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|     |  | Int'l Noncore | Unbndl'd     | Total          | Unallct'd    | Total           | 1        |
|-----|--|---------------|--------------|----------------|--------------|-----------------|----------|
|     | Description  | Mexicali      | Storage      | Noncore        | to NSBA      | System          |          |
|     | Α  | В             | С            | D              | E            | F               |          |
|     |  | (M\$)         | (M\$)        | (M\$)          | (M\$)        | (M\$)           |          |
| 91  | Subtotal-Trans. RRQ (Table SCG-16B)  | \$751.980     | \$21,000.000 | \$221,421.238  | \$12,938.850 | \$1,477,782.870 | 91       |
|     | OTHER COST ALLOCATION COMPONENTS   |               |              |                |              |                 |          |
| 92  | Core Interstate Pipeline Demand Charges (IPDC)   | \$0.000       | \$0.000      | \$0.000        |              | \$121,225.181   | 92       |
| 93  | Independent Power Producer (IPP) / COGEN Parity Adju   | istment       |              |                |              |                 | 93       |
| 94  | A = SUBTOTAL: TRANS. REV. REQ.   | \$751.980     | \$21,000.000 | \$221,421.238  | \$12,938.850 | \$1,599,008.050 | 94       |
|     | Less Enhanced Oil Recovery (EOR) Allocated Cost<br>Core Averaging (25% of Res / Retail Difference) |               |              | (\$22,777.014) |              | (\$22,777.014)  | 95<br>96 |
|     | B = SUBTOTAL: TRANS. RRQ w/o EOR   | \$751.980     | \$21,000.000 | \$198,644.224  | \$12,938.850 | \$1,576,231.037 | 97       |
|     |  |               |              |                |              |                 |          |
| 98  | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)   | \$0.221       | \$0.000      | \$156.238      | \$0.000      | \$63,257.534    | 98       |
| 99  | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP   | \$751.759     | \$21,000.000 | \$198,487.986  | \$12,938.850 | \$1,512,973.503 | 99       |
| 100 | Average Year Throughput (MDth)   | 3,642         |              | 610,423        |              | 950,295         | 100      |
| 101 | AVERAGE TRANSPORTATION RATES (¢/th)  | 2.064 ¢       |              | 3.252 ¢        |              | 15.921 ¢        | 101      |

## TABLE SCG-13A

#### Southern California Gas Company

## CORE COST ALLOCATION & REVENUE REQUIREMENTS

|          |   |                              | CORE                      | C&I                    | Non-Res                                 | Gas                    | Core                         | 1        |
|----------|---|------------------------------|---------------------------|------------------------|---|------------------------|------------------------------|----------|
|          | Description   | Residential                  | G-10                      | G-20                   | A/C                                     | Engine                 | Totals                       |          |
|          | A   | В                            | С                         | D                      | E                                       | F                      | G                            |          |
|          |   | <<<<<                        | <<<<< (M\$ Unless         | s Noted Otherwise      | e) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>                    | (M\$)                        |          |
|          | LONG RUN MARGINAL COST ELEMENTS   |                              |                           |                        |   |                        |                              |          |
|          | CUSTOMER RELATED  |                              |                           |                        |   |                        |                              |          |
| 1        | Number of Customers   | 4,695,661                    | 200,385                   | 95                     | 18                                      | 698                    | 4,896,857                    | 1        |
| 2        | Per unit LRMC Cost (M\$/Cust/Yr)  | \$0.06                       | \$0.23                    | \$1.09                 | \$1.96                                  | \$1.94                 |                              | 2        |
| 3        | Marginal Cust Cost Revenues   | \$300,393.918                | \$46,003.585              | \$103.329              | \$35.218                                | \$1,357.105            | \$347,893.156                | 3        |
|          | COMMON DISTRIBUTION - MEDIUM PRESSURE   |                              |                           |                        |   |                        |                              |          |
| 4        | Medium Pressure Peak Day Demand (mmcfd)                                       | 2,486                        | 475                       | 15                     | 0                                       | 1                      | 2,977                        | 4        |
| 5        | Per Unit LRMC Cost (\$/mcfd)  | \$82.77                      | \$82.77                   | \$82.77                | \$82.77                                 | \$82.77                |                              | 5        |
| 6        | Marginal MPD Cost Revenues  | \$205,780.446                | \$39,293.585              | \$1,209.723            | \$24.440                                | \$60.820               | \$246,369.013                | 6        |
|          | COMMON DISTRIBUTION HIGH RESSURE  |                              |                           |                        |   |                        |                              |          |
| 7        | COMMON DISTRIBUTION - HIGH PRESSURE<br>High Pressure Peak Month Demand (mmcf) | 41,110                       | 9,591                     | 434                    | 9                                       | 27                     | 51,171                       | 7        |
| 8        | Per Unit LRMC Cost (\$/mcf)   | \$0.69                       | \$0.69                    | \$0.69                 | \$0.69                                  | \$0.69                 | 51,171                       | 8        |
| 9        | Marginal HPD Cost Revenues  | \$28,408.207                 | \$6,627.784               | \$300.192              | \$6.121                                 | \$18.813               | \$35,361.118                 | 9        |
|          |   |                              |                           |                        |   |                        |                              |          |
| 10       | Total Marginal Distr Cost Revenues  | \$234,188.652                | \$45,921.369              | \$1,509.915            | \$30.562                                | \$79.633               | \$281,730.131                | 10       |
|          | TRANSMISSION  |                              |                           |                        |   |                        |                              | 1        |
| 11       | Cold-Year Throughput (mdth)   | 288,850                      | 83,645                    | 4,800                  | 120                                     | 1,604                  | 379,019                      | 11       |
| 12       | Per Unit LRMC Cost (\$/dth)   | \$0.07                       | \$0.07                    | \$0.07                 | \$0.07                                  | \$0.07                 | ,                            | 12       |
| 13       | Marginal Transm Cost Revenues   | \$18,853.080                 | \$5,459.465               | \$313.283              | \$7.832                                 | \$104.692              | \$24,738.353                 | 13       |
|          |   |                              |                           |                        |   |                        |                              |          |
|          | STORAGE<br>Inventory  |                              |                           |                        |   |                        |                              |          |
| 14       | Reservations (mmcf)   | 59,324                       | 10,003                    | 672                    | 0                                       | 0                      | 70,000                       | 14       |
| 15       | Per Unit LRMC Cost (\$/mcf)   | \$0.20                       | \$0.20                    | \$0.20                 | \$0.20                                  | \$0.20                 | ,                            | 15       |
| 16       | Marginal Inventory Revenues   | \$11,699.636                 | \$1,972.838               | \$132.618              | \$0.000                                 | \$0.000                | \$13,805.093                 | 16       |
|          |   |                              |                           |                        |   |                        |                              |          |
| 17       | Injection Capacity  | 277                          | 47                        | 3                      | 0                                       | 0                      | 327                          | 17       |
| 17<br>18 | Reservations (mmcfd)<br>Per Unit LRMC Cost (\$/mcfd)                          | \$18.61                      | 47<br>\$18.61             | 5<br>\$18.61           | \$18.61                                 | \$18.61                | 327                          | 18       |
| 19       | Marginal Injection Capacity Revenues  | \$5,159.383                  | \$869.995                 | \$58.483               | \$0.000                                 | \$0.000                | \$6,087.861                  | 19       |
|          |   |                              |                           |                        |   |                        |                              |          |
|          | Injection Variable  |                              |                           |                        |   |                        |                              |          |
| 20       | Injections (mdth)   | 59,993                       | 10,116                    | 680                    | 7                                       | 323                    | 71,120                       |          |
| 21<br>22 | Per Unit O&M Cost (\$/dth)<br>Marginal Injection Variable Revenues            | \$0.01<br>\$698.722          | \$0.01<br>\$117.821       | \$0.01<br>\$7.920      | \$0.01<br>\$0.042                       | \$0.01<br>\$1.883      | \$826.388                    | 21<br>22 |
|          | magnus injection variable revenues  | ¢070.722                     | ¢117.021                  | φ1.520                 | <i>\$0.012</i>                          | \$1.000                | 4020.000                     |          |
|          | Withdrawal Capacity   |                              |                           |                        |   |                        |                              |          |
| 23       | Reservations (mmcfd)  | 1,616                        | 309                       | 10                     | 0                                       | 0                      | 1,935                        | 23       |
| 24       | Per Unit LRMC Cost (\$/mcfd)  | \$10.69                      | \$10.69<br>\$3.298.923    | \$10.69                | \$10.69                                 | \$10.69                | ¢00 (04 00)                  | 24       |
| 25       | Marginal Withdrawal Capacity Revs   | \$17,276.453                 | \$3,298.923               | \$101.563              | \$2.052                                 | \$5.106                | \$20,684.096                 | 25       |
|          | Withdrawal Variable   |                              |                           |                        |   |                        |                              | 1        |
| 26       | Withdrawals (mdth)  | 59,993                       | 10,116                    | 680                    | 7                                       | 323                    | 71,120                       | 26       |
| 27       | Per Unit O&M Cost (\$/dth)  | \$0.02                       | \$0.02                    | \$0.02                 | \$0.01                                  | \$0.01                 |                              | 27       |
| 28       | Marginal Withdrawal Variable Revs   | \$973.155                    | \$164.097                 | \$11.031               | \$0.058                                 | \$2.622                | \$1,150.964                  | 28       |
| 29       | Total Seasonal Storage Revenues   | \$35,807.349                 | \$6,423.675               | \$311.615              | \$2.151                                 | \$9.612                | \$42,554.402                 | 29       |
| 2)       | som seasonin otorage nevenues   | φ.0,007.01                   | ψ0/420.070                | φσ11.010               | ψ2.101                                  | φ2.012                 | φ.±2,004.402                 | 123      |
| 30       |   | \$356.279                    | \$110.203                 | \$6.555                | \$0.168                                 | \$2.244                | \$475.448                    | 30       |
| 31       | Company Use Gas, Transmission   | \$2,714.010                  | \$839.484                 | \$49.930               | \$1.279                                 | \$17.093               | \$3,621.796                  | 33       |
|          | UNICALED MARCINIAL COST REVENUES  | ¢500 010 000                 | ¢104 757 701              | #2 201 (2)             | ¢77.010                                 | ¢1 570 070             | ¢701 010 005                 |          |
| 32       | UNSCALED MARGINAL COST REVENUES   | \$592,313.289                | \$104,757.781             | \$2,294.626            | \$77.210                                | \$1,570.378            | \$701,013.285                | 32       |
| 33       | EPMC Scaling Factor   | 1.80                         | 1.80                      | 1.80                   | 1.80                                    | 1.80                   | 1.80                         | 33       |
|          |   |                              |                           |                        |   |                        | 2.00                         |          |
| 34       | SCALED LRMC REVENUES  | \$1,063,479.647              | \$188,089.260             | \$4,119.928            | \$138.629                               | \$2,819.565            | \$1,258,647.028              | 34       |
|          |   |                              |                           | <b></b>                | <b>.</b>                                |                        |                              |          |
| 35       | + Margin-Related Marketing Costs  | \$14,202.000                 | \$4,329.734               | \$135.266              | \$3.000<br>\$0.057                      | \$33.000               | \$18,703.000                 | 3        |
| 36<br>37 | + SDG&E Moreno Credit<br>Subtotal   | \$438.416<br>\$1,078,120.063 | \$77.539<br>\$192,496.533 | \$1.698<br>\$4,256.892 | \$0.057<br>\$141.686                    | \$1.162<br>\$2,853.727 | \$518.874<br>\$1,277,868.901 | 36<br>37 |
| 37       | Subioidi  | φ1,070,120.003               | φ17 <b>2,490.33</b> 3     | ₽¥,∠J0.09∠             | φ1 <b>4</b> 1.000                       | φ2,000.121             | φ1,277,000.901               | 3.       |
| 38       | + Uncollectibles  | \$5,406.718                  | \$965.360                 | \$21.348               | \$0.711                                 | \$14.311               | \$6,408.448                  | 38       |
|          |   | 1                            |                           |                        |   |                        | 1                            | 1        |
|          |   |                              |                           |                        |   |                        |                              |          |

# TABLE SCG-13B

#### Southern California Gas Company

## CORE COST ALLOCATION & REVENUE REQUIREMENTS

|          |  |                           | CORE                      | C&I                    | Non-Res                                | Gas                    | Core                      | 1        |
|----------|--|---------------------------|---------------------------|------------------------|--|------------------------|---------------------------|----------|
|          | Description  | Residential               | G-10                      | G-20                   | A/C                                    | Engine                 | Totals                    |          |
|          | Α  | В                         | С                         | D                      | Е                                      | F                      | G                         |          |
|          |  | ~~~~~                     |                           | < (M\$) >>>>>>>        | ·>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | ·>>>                   | (M\$)                     |          |
| 39       | Total Base Margin (Table SCG-13A)  | \$1,083,526.781           | \$193,461.893             | \$4,278.241            | \$142.397                              | \$2,868.038            | \$1,284,277.350           | 39       |
|          | OTHER OPERATING COSTS AND REVENUES   |                           |                           |                        |  |                        |                           |          |
| 40       | Brokerage Fee Adjustment: Core   | (\$4,876.779)             | (\$1,508.462)             | (\$89.719)             | (\$2.298)                              | (\$30.714)             | (\$6,507.971)             | 40       |
| 41       | Brokerage Fee Adjustment: Noncore  | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   | 41       |
| 42       | CCSI: Load Balancing   | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   | 42       |
| 43       | Company Use Gas: Other   | \$205.827                 | \$63.665                  | \$3.787                | \$0.097                                | \$1.296                | \$274.672                 | 43       |
| 44       | Company Use Gas: Storage   | \$2,858.220               | \$581.295                 | \$37.384               | \$0.589                                | \$16.046               | \$3,493.535               | 44       |
| 45       | Exchange Revenues & Interutility Transactions                                      | \$89.463                  | \$25.907                  | \$1.487                | \$0.037                                | \$0.497                | \$117.391                 | 45       |
| 46       | Fuel Cell Equipment Revenues   | (\$291.807)               | (\$51.610)                | (\$1.130)              | (\$0.038)                              | (\$0.774)              | (\$345.358)               | 46       |
| 47       | Marketing: DSM Program Awards  | \$96.840                  | \$29.954                  | \$1.782                | \$0.046                                | \$0.610                | \$129.231                 | 47       |
| 48       | Marketing: Non-Margin Costs  | \$47,524.327              | \$14,956.317              | \$99.343               | \$0.821                                | \$67.252               | \$62,648.060              | 48       |
| 49       | RD&D "Common Good"   | \$382.948                 | \$67.729                  | \$1.484                | \$0.050                                | \$1.015                | \$453.226                 | 49       |
| 50       | Unaccounted For Gas  | \$23,128.777              | \$687.103                 | (\$121.782)            | \$0.595                                | \$7.948                | \$23,702.640              | 50       |
| 51       | Well Incidents & Surface Leaks   | \$128.048                 | \$21.592                  | \$1.451                | \$0.000                                | \$0.000                | \$151.091                 | 51       |
| 52       | Subtotal: Other Operating Costs and Revenues                                       | \$69,245.864              | \$14,873.491              | (\$65.914)             | (\$0.102)                              | \$63.177               | \$84,116.516              | 52       |
|          | TRANSITION COSTS   |                           |                           |                        |  |                        |                           |          |
| 53       | Interstate Trans. Cost Surcharge Account (ITCS)                                    | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   | 53       |
| 54       | MPO Transition Cost Adjustment   | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   | 54       |
| 55       | Pitco/Popco Transition Costs   | (\$162.638)               | (\$50.306)                | (\$2.992)              | (\$0.077)                              | (\$1.024)              | (\$217.037)               | 55       |
| 56       | Subtotal: Transition Costs   | (\$162.638)               | (\$50.306)                | (\$2.992)              | (\$0.077)                              | (\$1.024)              | (\$217.037)               | 56       |
|          | REGULATORY ACCOUNTS  |                           |                           |                        |  |                        |                           |          |
| 57       | Affiliate Transaction Tracking Acct (AFTA)   | (\$39.471)                | (\$6.981)                 | (\$0.153)              | (\$0.005)                              | (\$0.105)              | (\$46.715)                | 57       |
| 58       | Aliso/Goleta Tracking Account (AGTA)   | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   | 58       |
| 59       | Baseline Memorandum Account (BMA)  | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   | 59       |
| 60       | Brokerage Fee Balancing Acct   | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   | 60       |
| 61       | Catastrophic Event (CEMA - Northridge)   | (\$0.766)                 | (\$0.135)                 | (\$0.003)              | (\$0.000)                              | (\$0.002)              | (\$0.906)                 | 61       |
| 62       | Catastrophic Event (CEMA - Double Refund)  | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   | 62       |
| 63       | Conservation Expense Account (CEA)   | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   | 63       |
| 64       | Core Fixed Cost Account (CFCA)   | (\$53,151.293)            | (\$16,440.502)            | (\$977.831)            | (\$25.043)                             | (\$334.745)            | (\$70,929.415)            | 64       |
| 65       | Vacant   | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   | 65       |
| 66       | Economic Practicality Shortfall Memo Acct  | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   | 66       |
| 67       | El Paso Turned-Back Capacity Bal Acct (EPTCBA)                                     | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   | 67       |
| 68       | Enhanced Oil Recovery Account CORE   | \$6,389.657               | \$1,130.088               | \$24.754               | \$0.833                                | \$16.941               | \$7,562.273               | 68       |
| 69       | Enhanced Oil Recovery Account NONCORE  | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   | 69       |
| 70       | Hazardous Substance Cost Recovery Acct   | \$3,200.548               | \$989.978                 | \$58.881               | \$1.508                                | \$20.157               | \$4,271.072               | 70       |
| 71       | Intervenor Award Memo Acct   | \$65.799                  | \$20.353                  | \$1.211                | \$0.031                                | \$0.414                | \$87.808                  | 71       |
| 72       | Montebello Refund Memo Acct (MRMA)   | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   | 72       |
| 73       | Montebello True-Up Tracking Acct (MTTA)  | \$13,903.697              | \$4,300.625               | \$255.788              | \$6.551                                | \$87.565               | \$18,554.226              | 73       |
| 74       | Natural Gas Vehicles Acct  | (\$535.113)               | (\$165.519)               | (\$9.845)              | (\$0.252)                              | (\$3.370)              | (\$714.099)               | 74       |
| 75       | Noncore Cost/Rev Memo Acct (ratepayer share)                                       | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   | 75       |
| 76       | Noncore Fixed Cost Account (NFCA)  | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   | 76       |
| 77       | Noncore Fixed Cost Tracking Account (CCSI)   | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   | 77       |
| 78       | Noncore Fixed Cost Tracking Account (MPO)  | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   | 78       |
| 79       | Noncore Fixed Cost Tracking Account (PDC)  | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   | 79       |
| 80       | Noncore Fixed Cost Tracking Account (TOP)  | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   | 80       |
| 81       | Noncore Storage Balancing Acct (Subscribed)  | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   | 81       |
| 82       | Noncore Storage Balancing Acct (Unsubscribed)                                      | \$149.974                 | \$46.389                  | \$2.759                | \$0.071                                | \$0.945                | \$200.137                 | 82       |
| 83       | Pitas Point Franchise & Uncollectibles Acct  | \$0.000                   | \$0.000                   | \$0.000                | \$0.000                                | \$0.000                | \$0.000                   |          |
| 84       | Post Retirem Benefits Other than Pensions (PBOPS)                                  | (\$17,245.365)            | (\$3,050.052)             | (\$66.809)             | (\$2.248)                              | (\$45.722)             | (\$20,410.195)            |          |
| 85       | RD&D Expense Acct  | (\$0.350)                 | (\$0.062)                 | (\$0.001)              | (\$0.000)                              | (\$0.001)              | (\$0.414)                 |          |
| 86       | Research Royalty Memo Acct   | (\$18.284)                | (\$3.234)                 | (\$0.071)              | (\$0.002)                              | (\$0.048)              | (\$21.639)                | 86       |
| 87       | Self-Generation Program Memo Account (SGPMA)                                       | \$5,100.528               | \$1,577.671               | \$93.835               | \$2.403                                | \$32.123               | \$6,806.560               | 87       |
| 88       | Wheeler Ridge Firm Access Charge Memo Acct   | (\$2,587.426)             | (\$457.618)               | (\$10.024)             | (\$0.337)                              | (\$6.860)              | (\$3,062.265)             | 88       |
| 89<br>90 | Zone Rate Credit Limitation Memo Acct<br>Subtotal: Balancing and Tracking Accounts | \$0.000<br>(\$44,767.865) | \$0.000<br>(\$12,058.999) | \$0.000<br>(\$627.509) | \$0.000<br>(\$16.492)                  | \$0.000<br>(\$232.709) | \$0.000<br>(\$57,703.573) | 89<br>90 |
|          |  |                           |                           | . ,                    |  |                        |                           |          |
| 91       | Subtotal-Transportation Revenue Requirement  | \$1,107,842.142           | \$196,226.080             | \$3,581.826            | \$125.726                              | \$2,697.482            | \$1,310,473.255           | 91       |

# TABLE SCG-13C

#### Southern California Gas Company

## CORE COST ALLOCATION & REVENUE REQUIREMENTS

|          |   |  | CORE   | C&I                                     | Non-Res                                | Gas                                    | Core   | 1                        |
|----------|---|--|--|---|--|--|--|--------------------------|
|          | Description   | Residential                                      | G-10   | G-20                                    | A/C                                    | Engine                                 | Totals   |                          |
|          | A   | В  | С  | D                                       | E                                      | F                                      | G  |                          |
|          |   | <<<<<<   |  | < (M\$) >>>>>>                          | »>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | ·>>>                                   | (M\$)  |                          |
| 91       | Subtotal-Trans. RRQ (Table SCG-13B)   | \$1,107,842.142                                  | \$196,226.080                                  | \$3,581.826                             | \$125.726                              | \$2,697.482                            | \$1,310,473.255                                  | 91                       |
|          | OTHER COST ALLOCATION COMPONENTS  |  |  |   |  |  |  |                          |
| 92<br>93 | Core Interstate Pipeline Demand Charges (IPDC)<br>Independent Power Producer (IPP) / COGEN Parity Adju  | \$90,840.663<br>1stment                          | \$28,098.397                                   | \$1,671.207                             | \$42.801                               | \$572.112                              | \$121,225.181                                    | 92<br>93                 |
| 94       | A = SUBTOTAL: TRANS. REV. REQ.  | \$1,198,682.806                                  | \$224,324.476                                  | \$5,253.033                             | \$168.528                              | \$3,269.594                            | \$1,431,698.436                                  | 94                       |
| 95       | Less Enhanced Oil Recovery (EOR) Allocated Cost   |  |  |   |  |  |  | 95                       |
| 96       | Core Averaging (25% of Res / Retail Difference)   | (\$27,962.388)                                   | \$27,962.388                                   |   |  |  |  | 96                       |
| 97       | B = SUBTOTAL: TRANS. RRQ w/o EOR  | \$1,170,720.417                                  | \$252,286.865                                  | \$5,253.033                             | \$168.528                              | \$3,269.594                            | \$1,431,698.436                                  | 97                       |
| 98       | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)  | \$47,907.275                                     | \$15,024.046                                   | \$100.827                               | \$0.871                                | \$68.267                               | \$63,101.286                                     | 98                       |
| 99       | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP  | \$1,122,813.142                                  | \$237,262.818                                  | \$5,152.206                             | \$167.657                              | \$3,201.326                            | \$1,368,597.150                                  | 99                       |
| 100      | Average Year Throughput (MDth)  | 254,685  | 78,778   | 4,685                                   | 120                                    | 1,604                                  | 339,873  | 100                      |
| 101      | AVERAGE TRANSPORTATION RATES (¢/th)   | 44.086 ¢   | 30.118 ¢                                       | 10.996 ¢                                | 13.971 ¢                               | 19.958 ¢                               | 40.268 ¢   | 101                      |
| 103      | GAS PROCUREMENT RELATED COSTS<br>Vacant<br>Carrying Cost Storage Inventory (CCSI): Other<br>Core Interstate Pipeline Demand Charge: SJ Lateral<br>TOTAL: PROCURMENT RELATED COSTS | \$1,289.734<br>\$5,875.054<br><b>\$7,164.788</b> | \$343.282<br>\$1,563.732<br><b>\$1,907.013</b> | \$14.839<br>\$67.595<br><b>\$82.435</b> | \$0.542<br>\$2.470<br><b>\$3.012</b>   | \$7.796<br>\$35.511<br><b>\$43.306</b> | \$1,656.193<br>\$7,544.361<br><b>\$9,200.554</b> | 102<br>103<br>104<br>105 |
| 106      | Average Year Sales (MDth)   | 252,138  | 67,110   | 2,901                                   | 106                                    | 1,524                                  | 323,780  | 106                      |
| 107      | A = GAS PROC. RELATED COST (\$/th)  | 0.284 ¢  | 0.284 ¢  | 0.284 ¢                                 | 0.284 ¢                                | 0.284 ¢                                | 0.284 ¢  | 107                      |
| 108      | B = TOTAL PROC. RELATED RATE (¢/th)   | 44.370 ¢   | 30.402 ¢                                       | 11.280 ¢                                | 14.256 ¢                               | 20.243 ¢                               | 41.055 ¢   | 108                      |
| 109      | TOTAL: PROC. CUSTOMER TRANS. REVS.  | \$1,118,749.799                                  | \$204,029.229                                  | \$3,272.388                             | \$151.109                              | \$3,084.965                            | \$1,329,287.490                                  | 109                      |
| 110      | CORE AGGREGATION TRANSPORTATION (CAT) C<br>El Paso Settlement Proceeds Memo Acct (EPSPMA)   | USTOMER REFUNI<br>\$0.000                        | <u>2</u><br>\$0.000                            | \$0.000                                 | \$0.000                                | \$0.000                                | \$0.000  | 110                      |
| 111      |   | \$0.000<br>\$0.000                               | \$0.000<br>\$0.000                             | \$0.000<br>\$0.000                      | \$0.000<br>\$0.000                     | \$0.000<br>\$0.000                     | \$0.000  |                          |
| 112      | CAT Customer Average Year Throughput (MDth)   | 2,547  | 11,668   | 1,784                                   | 14                                     | 80                                     | 16,093   | 112                      |
| 113      | A = CAT CUSTOMER REFUND (¢/th)  | 0.000 ¢  | 0.000 ¢  | 0.000 ¢                                 | 0.000 ¢                                | 0.000 ¢                                | 0.000 ¢  | 113                      |
| 114      | B = TOTAL CAT CUSTOMER RATE (¢/th)  | 44.086 ¢   | 30.118 ¢                                       | 10.996 ¢                                | 13.971 ¢                               | 19.958 ¢                               | 30.144 ¢   | 114                      |
| 115      | TOTAL: TRANSPORTATION CUSTOMER REVS.  | \$11,228.131                                     | \$35,140.602                                   | \$1,962.253                             | \$19.560                               | \$159.667                              | \$48,510.214                                     | 115                      |

## TABLE SCG-14A

#### Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|          |  |                          | Electric Go                       | neration                 |   |                           | 1        |
|----------|--|--------------------------|-----------------------------------|--------------------------|---|---------------------------|----------|
|          | Description                                      | Industrial               | Cogen                             | IPP                      | EOR                                       | Total                     |          |
|          | A  | В                        | č                                 | D                        | Е   | F                         |          |
|          |  | <<<<<                    | << (M\$ Unless No                 | ted Otherwise) >>:       | >>>>>                                     | (M\$)                     |          |
|          | LONG RUN MARGINAL COST ELEMENTS                  |                          |                                   |                          |   |                           |          |
|          | CUSTOMER RELATED                                 |                          |                                   |                          |   |                           |          |
| 1        | Number of Customers                              | 1,162                    | 215                               | 23                       | 67  | 1,467                     | 1        |
| 2        | Per unit LRMC Cost (M\$/Cust/Yr)                 | \$4.58                   | \$5.91                            | \$40.67                  | \$11.00                                   |                           | 2        |
| 3        | Marginal Cust Cost Revenues                      | \$5,328.941              | \$1,271.235                       | \$935.420                | \$737.328                                 | \$8,272.924               | 3        |
|          | COMMON DISTRIBUTION - MEDIUM PRESSURE            |                          |                                   |                          |   |                           |          |
| 4        | Medium Pressure Peak Day Demand (mmcfd)          | 152                      | 19                                | 0                        | 0   | 171                       | 4        |
| 5        | Per Unit LRMC Cost (\$/mcfd)                     | \$82.77                  | \$82.77                           | \$82.77                  | \$82.77                                   |                           | 5        |
| 6        | Marginal MPD Cost Revenues                       | \$12,598.370             | \$1,531.831                       | \$0.000                  | \$33.117                                  | \$14,163.318              | 6        |
|          | COMMON DISTRIBUTION - HIGH PRESSURE              |                          |                                   |                          |   |                           |          |
| 7        | High Pressure Peak Month Demand (mmcf)           | 10,437                   | 3,100                             | 1,334                    | 268                                       | 15,139                    | 7        |
| 8        | Per Unit LRMC Cost (\$/mcf)                      | \$0.69                   | \$0.69                            | \$0.69                   | \$0.69                                    |                           | 8        |
| 9        | Marginal HPD Cost Revenues                       | \$7,212.554              | \$2,142.228                       | \$921.569                | \$185.419                                 | \$10,461.769              | 9        |
| 10       | Total Marginal Distr Cost Powerwas               | \$19,810.923             | \$3,674.059                       | \$921.569                | \$218.536                                 | \$24 625 087              | 10       |
| 10       | Total Marginal Distr Cost Revenues               | φ17,010.923              | φ <b>0,074.009</b>                | φ921.309                 | φ210.000                                  | \$24,625.087              | 10       |
|          | TRANSMISSION                                     |                          |                                   |                          |   |                           |          |
|          | Cold-Year Throughput (mdth)                      | 146,890                  | 82,735                            | 211,691                  | 48,271                                    | 489,586                   | 11       |
|          | Per Unit LRMC Cost (\$/dth)                      | \$0.07                   | \$0.07                            | \$0.07                   | \$0.07                                    |                           | 12       |
| 13       | Marginal Transm Cost Revenues                    | \$9,587.428              | \$5,400.042                       | \$13,816.946             | \$3,150.602                               | \$31,955.018              | 13       |
|          | STORAGE  |                          |                                   |                          |   |                           |          |
|          | Inventory  |                          |                                   |                          |   |                           |          |
|          | Reservations (mmcf)                              |                          |                                   |                          |   |                           | 14       |
|          | Per Unit LRMC Cost (\$/mcf)                      |                          |                                   |                          |   |                           | 15       |
| 16       | Marginal Inventory Revenues                      |                          |                                   |                          |   |                           | 16       |
|          | Injection Capacity                               |                          |                                   |                          |   |                           |          |
| 17       | Reservations (mmcfd)                             |                          |                                   |                          |   |                           | 17       |
| 18       | Per Unit LRMC Cost (\$/mcfd)                     |                          |                                   |                          |   |                           | 18       |
| 19       | Marginal Injection Capacity Revenues             |                          |                                   |                          |   |                           | 19       |
|          | Injection Variable                               |                          |                                   |                          |   |                           |          |
| 20       | Injections (mdth)                                |                          |                                   |                          |   |                           | 20       |
| 21       | Per Unit O&M Cost (\$/dth)                       |                          |                                   |                          |   |                           | 21       |
| 22       | Marginal Injection Variable Revenues             |                          |                                   |                          |   |                           | 22       |
|          | Withdrawal Capacity                              |                          |                                   |                          |   |                           |          |
| 23       | Reservations (mmcfd)                             |                          |                                   |                          |   |                           | 23       |
|          | Per Unit LRMC Cost (\$/mcfd)                     |                          |                                   |                          |   |                           | 24       |
| 25       | Marginal Withdrawal Capacity Revs                |                          |                                   |                          |   |                           | 25       |
|          |  |                          |                                   |                          |   |                           |          |
| 26       | <u>Withdrawal Variable</u><br>Withdrawals (mdth) |                          |                                   |                          |   |                           | 26       |
| 20<br>27 | Per Unit O&M Cost (\$/dth)                       |                          |                                   |                          |   |                           | 20<br>27 |
| 28       | Marginal Withdrawal Variable Revs                |                          |                                   |                          |   |                           | 28       |
|          | T. 10 10 D                                       |                          |                                   |                          |   | ]                         |          |
| 29       | Total Seasonal Storage Revenues                  |                          |                                   |                          |   |                           | 29       |
| 30       | Marginal Load Balancing Revenues                 | \$1,989.176              | \$1,129.728                       | \$4,730.994              | \$1,422.403                               | \$9,272.301               | 30       |
| 31       | Company Use Gas, Transmission                    | \$1,552.369              | \$881.648                         | \$2,255.850              | \$514.389                                 | \$5,204.255               | 31       |
|          |  |                          |                                   |                          |   |                           |          |
| 32       | UNSCALED MARGINAL COST REVENUES                  | \$38,268.837             | \$12,356.711                      | \$22,660.780             | \$6,043.257                               | \$79,329.585              | 32       |
| 33       | EPMC Scaling Factor                              | 1.79                     | 1.79                              | 1.79                     | 3.33                                      | 1.91                      | 33       |
| 55       |  | 1                        | 1.7 /                             | 1.7 2                    | 0.00                                      | 1.91                      |          |
| 34       | SCALED LRMC REVENUES                             | \$68,659.085             | \$22,169.487                      | \$40,656.276             | \$20,147.422                              | \$151,632.271             | 34       |
|          |  |                          |                                   |                          | •••                                       |                           |          |
| 35       | + Margin-Related Marketing Costs                 | \$3,008.000              | \$664.000                         | \$937.000                | \$375.000                                 | \$4,984.000               | 35       |
| 36<br>37 | + SDG&E Moreno Credit<br>Subtotal                | \$28.326<br>\$71,695.411 | \$9.146<br>\$22,842.634           | \$16.773<br>\$41,610.049 | \$0.000<br>\$20,522.422                   | \$54.245<br>\$156,670.516 | 36<br>37 |
| 57       | Subiolai   | φ/ 1,033.411             | φ <u>22</u> ,0 <del>1</del> 2,001 | φ <b>11,010.0</b> 47     | <i>Ψ</i> ∠0, <i>3</i> ∠2. <del>4</del> ∠2 | φ150,070.510              | 57       |
| 38       | + Uncollectibles                                 | \$359.549                | \$114.555                         | \$208.672                | \$0.000                                   | \$682.776                 | 38       |
|          |  |                          |                                   |                          |   |                           |          |
| 39       | TOTAL BASE MARGIN                                | \$72,054.960             | \$22,957.188                      | \$41,818.721             | \$20,522.422                              | \$157,353.291             | 39       |

# TABLE SCG-14B

#### Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|          | D iii   |                 | Electric Ge   |               | FOR          | <b>T</b> · 1   |   |
|----------|---|-----------------|---------------|---------------|--------------|----------------|---|
|          | Description   | Industrial<br>B | Cogen         | IPP<br>D      | EOR          | Total<br>F     | ╈ |
|          | A   |                 |               |               |              | (M\$)          | + |
|          |   |                 |               |               |              |                |   |
| 39       | Total Base Margin (Table SCG-14A)                                   | \$72,054.960    | \$22,957.188  | \$41,818.721  | \$20,522.422 | \$157,353.291  | 3 |
|          | OTHER OPERATING COSTS AND REVENUES                                  |                 |               |               |              |                |   |
| 40       | OTHER OPERATING COSTS AND REVENUES                                  | \$0.000         | \$0.000       | \$0.000       | \$0.000      | \$0.000        | 4 |
| ±0<br>41 | Brokerage Fee Adjustment: Core<br>Brokerage Fee Adjustment: Noncore | (\$19.886)      | (\$11.294)    | (\$28.897)    | \$0.000      | (\$60.077)     |   |
| 42       | CCSI: Load Balancing  | \$21.494        | \$12.207      | \$31.235      | \$0.000      | \$64.936       | 4 |
| 13       | Company Use Gas: Other  | \$117.730       | \$66.863      | \$171.081     | \$39.011     | \$394.684      | 4 |
| 4        | Company Use Gas: Storage  | \$403.832       | \$229.351     | \$586.835     | \$133.813    | \$1,353.832    | 4 |
| 15       | Exchange Revenues & Interutility Transactions                       | \$45.495        | \$25.625      | \$65.565      | \$0.000      | \$136.685      | 4 |
| 6        | Fuel Cell Equipment Revenues  | (\$18.853)      | (\$6.088)     | (\$11.164)    | \$0.000      | (\$36.105)     |   |
| 7        | Marketing: DSM Program Awards                                       | \$0.000         | \$0.000       | \$0.000       | \$0.000      | \$0.000        | 4 |
| 8        | Marketing: Non-Margin Costs   | \$99.514        | \$0.000       | \$0.000       | \$0.000      | \$99.514       | 4 |
| 9        | RD&D "Common Good"  | \$24.742        | \$7.989       | \$14.651      | \$0.000      | \$47.382       | 4 |
| 0        | Unaccounted For Gas   | \$776.072       | \$1,569.110   | \$2,754.648   | \$2,081.768  | \$7,181.598    | Ę |
| 1        | Well Incidents & Surface Leaks                                      | \$1.961         | \$1.114       | \$2.849       | \$0.000      | \$5.924        | 3 |
| 2        | Subtotal: Other Operating Costs and Revenues                        | \$1,452.100     | \$1,894.878   | \$3,586.803   | \$2,254.592  | \$9,188.373    | ļ |
|          |   |                 |               |               |              |                |   |
|          | TRANSITION COSTS  |                 |               |               |              |                |   |
| 3        | Interstate Trans. Cost Surcharge Account (ITCS)                     | (\$3,265.746)   | (\$1,854.739) | (\$4,745.671) | \$0.000      | (\$9,866.155)  |   |
| 4        | MPO Transition Cost Adjustment                                      | \$0.000         | \$0.000       | \$0.000       | \$0.000      | \$0.000        |   |
| 5        | Pitco/Popco Transition Costs  | (\$93.026)      | (\$52.833)    | (\$135.183)   | \$0.000      | (\$281.042)    | _ |
| 6        | Subtotal: Transition Costs  | (\$3,358.772)   | (\$1,907.572) | (\$4,880.854) | \$0.000      | (\$10,147.197) |   |
|          | REGULATORY ACCOUNTS   |                 |               |               |              |                |   |
| 7        | Affiliate Transaction Tracking Acct (AFTA)                          | (\$2.550)       | (\$0.823)     | (\$1.510)     | \$0.000      | (\$4.884)      |   |
| 3        | Aliso/Goleta Tracking Account (AGTA)                                | \$5.498         | \$3.123       | \$7.990       | \$0.000      | \$16.611       | 1 |
| 9        | Baseline Memorandum Account (BMA)                                   | \$0.000         | \$0.000       | \$0.000       | \$0.000      | \$0.000        |   |
| ý        | Brokerage Fee Balancing Acct  | \$1.271         | \$0.722       | \$1.847       | \$0.000      | \$3.840        |   |
| 1        | Catastrophic Event (CEMA - Northridge)                              | (\$0.049)       | (\$0.016)     | (\$0.029)     | \$0.000      | (\$0.095)      |   |
| 2        | Catastrophic Event (CEMA - Double Refund)                           | \$0.000         | \$0.000       | \$0.000       | \$0.000      | \$0.000        |   |
| 3        | Conservation Expense Account (CEA)                                  | \$0.000         | \$0.000       | \$0.000       | \$0.000      | \$0.000        |   |
| 4        | Core Fixed Cost Account (CFCA)                                      | \$0.000         | \$0.000       | \$0.000       | \$0.000      | \$0.000        |   |
| 5        | Vacant  | \$0.000         | \$0.000       | \$0.000       | \$0.000      | \$0.000        |   |
| 6        | Economic Practicality Shortfall Memo Acct                           | (\$12.509)      | \$0.000       | \$0.000       | \$0.000      | (\$12.509)     |   |
| 7        | El Paso Turned-Back Capacity Bal Acct (EPTCBA)                      | \$0.000         | \$0.000       | \$0.000       | \$0.000      | \$0.000        |   |
| 8        | Enhanced Oil Recovery Account CORE                                  | \$0.000         | \$0.000       | \$0.000       | \$0.000      | \$0.000        |   |
| 9        | Enhanced Oil Recovery Account NONCORE                               | \$336.113       | \$108.528     | \$199.028     | \$0.000      | \$643.669      |   |
| D        | Hazardous Substance Cost Recovery Acct                              | \$1,830.660     | \$1,039.700   | \$2,660.254   | \$0.000      | \$5,530.614    |   |
| L        | Intervenor Award Memo Acct  | \$37.636        | \$21.375      | \$54.691      | \$0.000      | \$113.702      |   |
| 2        | Montebello Refund Memo Acct (MRMA)                                  | \$0.000         | \$0.000       | \$0.000       | \$0.000      | \$0.000        |   |
| 3        | Montebello True-Up Tracking Acct (MTTA)                             | \$1,897.678     | \$1,077.762   | \$2,757.642   | \$0.000      | \$5,733.082    |   |
| 1        | Natural Gas Vehicles Acct   | (\$306.076)     | (\$173.832)   | (\$444.779)   | \$0.000      | (\$924.687)    |   |
| 5        | Noncore Cost/Rev Memo Acct (ratepayer share)                        | \$0.000         | \$0.000       | \$0.000       | \$0.000      | \$0.000        |   |
| 6        | Noncore Fixed Cost Account (NFCA)                                   | \$4,064.293     | \$2,308.264   | \$5,906.094   | \$0.000      | \$12,278.651   |   |
| 7        | Noncore Fixed Cost Tracking Account (CCSI)                          | (\$2.340)       | (\$1.329)     | (\$3.401)     | \$0.000      | (\$7.071)      |   |
| 8        | Noncore Fixed Cost Tracking Account (MPO)                           | (\$0.204)       | (\$0.116)     | (\$0.297)     | \$0.000      | (\$0.617)      |   |
| 9        | Noncore Fixed Cost Tracking Account (PDC)                           | \$0.000         | \$0.000       | \$0.000       | \$0.000      | \$0.000        |   |
| 0        | Noncore Fixed Cost Tracking Account (TOP)                           | \$0.000         | \$0.000       | \$0.000       | \$0.000      | \$0.000        |   |
| L        | Noncore Storage Balancing Acct (Subscribed)                         | \$0.000         | \$0.000       | \$0.000       | \$0.000      | \$0.000        |   |
| 2        | Noncore Storage Balancing Acct (Unsubscribed)                       | \$85.783        | \$48.719      | \$124.656     | \$0.000      | \$259.158      |   |
| 3        | Pitas Point Franchise & Uncollectibles Acct                         | \$0.000         | \$0.000       | \$0.000       | \$0.000      | \$0.000        |   |
| ł        | Post Retirem Benefits Other than Pensions (PBOPS)                   | (\$1,114.208)   | (\$359.769)   | (\$659.775)   | \$0.000      | (\$2,133.752)  |   |
| 5        | RD&D Expense Acct   | (\$0.023)       | (\$0.007)     | (\$0.013)     | \$0.000      | (\$0.043)      |   |
| 6        | Research Royalty Memo Acct  | (\$1.181)       | (\$0.381)     | (\$0.700)     | \$0.000      | (\$2.262)      |   |
| 7        | Self-Generation Program Memo Account (SGPMA)                        | \$2,917.417     | \$1,656.910   | \$4,239.492   | \$0.000      | \$8,813.820    |   |
| 8        | Wheeler Ridge Firm Access Charge Memo Acct                          | (\$167.171)     | (\$53.978)    | (\$98.990)    | \$0.000      | (\$320.140)    |   |
| 9        | Zone Rate Credit Limitation Memo Acct                               | \$0.000         | \$0.000       | \$0.000       | \$0.000      | \$0.000        |   |
| 0        | Subtotal: Balancing and Tracking Accounts                           | \$9,570.037     | \$5,674.850   | \$14,742.200  | \$0.000      | \$29,987.088   | 1 |
|          |   |                 |               |               |              |                |   |

### TABLE SCG-14C Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|     |   |              | Electric Ge   | eneration                                |                |                | 1   |
|-----|---|--------------|---------------|--|----------------|----------------|-----|
|     | Description   | Industrial   | Cogen         | IPP                                      | EOR            | Total          |     |
|     | A   | В            | С             | D  | Е              | F              |     |
|     |   | ~~~~~        | <<<<<< (M     | \$) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>>          | (M\$)          |     |
| 91  | Subtotal-Trans. RRQ (Table SCG-14B)                 | \$79,718.326 | \$28,619.345  | \$55,266.871                             | \$22,777.014   | \$186,381.555  | 91  |
|     | OTHER COST ALLOCATION COMPONENTS                    |              |               |  |                |                |     |
| 92  | Core Interstate Pipeline Demand Charges (IPDC)      | \$0.000      | \$0.000       | \$0.000                                  | \$0.000        | \$0.000        | 92  |
| 93  | Independent Power Producer (IPP) / COGEN Parity Adj | ustment      | (\$5,047.020) | \$5,047.020                              |                |                | 93  |
| 94  | A = SUBTOTAL: TRANS. REV. REQ.                      | \$79,718.326 | \$23,572.325  | \$60,313.891                             | \$22,777.014   | \$186,381.555  | 94  |
| 95  | Less Enhanced Oil Recovery (EOR) Allocated Cost     |              |               |  | (\$22,777.014) | (\$22,777.014) | 95  |
| 96  | Core Averaging (25% of Res / Retail Difference)     |              |               |  |                |                | 96  |
| 97  | B = SUBTOTAL: TRANS. RRQ w/o EOR                    | \$79,718.326 | \$23,572.325  | \$60,313.891                             | \$0.000        | \$163,604.541  | 97  |
| 98  | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)            | \$124.256    | \$7.989       | \$14.651                                 | \$0.000        | \$146.896      | 98  |
| 99  | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP              | \$79,594.070 | \$23,564.336  | \$60,299.240                             | \$0.000        | \$163,457.646  | 99  |
| 100 | Average Year Throughput (MDth)                      | 145,676      | 82,735        | 211,691                                  | N/A            | 440,101        | 100 |
| 101 | AVERAGE TRANSPORTATION RATES (¢/th)                 | 5.464 ¢      | 2.848 ¢       | 2.848 ¢                                  | N/A            | 3.714 ¢        | 101 |

## TABLE SCG-15A

#### Southern California Gas Company

## WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|          | Description  | Long<br>Beach          | SDG&E                   | Southwest<br>Gas       | City of<br>Vernon    | Total                   |          |
|----------|--|------------------------|-------------------------|------------------------|----------------------|-------------------------|----------|
|          | A  | B                      | C                       | D                      | E                    | F                       |          |
|          | LONG RUN MARGINAL COST ELEMENTS  |                        | (M\$ Unless Note        | ed Otherwise) >>:      | >>>>>                | (M\$)                   |          |
| 1        | CUSTOMER RELATED<br>Number of Customers  | 1                      | 1                       | 1                      | 1                    | 4                       | 1        |
| 2        | Per unit LRMC Cost (M\$/Cust/Yr)   | \$71.36                | \$99.44                 | \$43.28                | \$23.75              | Ŧ                       | 2        |
| 3        | Marginal Cust Cost Revenues  | \$71.361               | \$99.436                | \$43.284               | \$23.755             | \$237.837               | 3        |
| 4        | COMMON DISTRIBUTION - MEDIUM PRESSURE<br>Medium Pressure Peak Day Demand (mmcfd) | 0                      | 0                       | 0                      | 0                    | 0                       | 4        |
| 5        | Per Unit LRMC Cost (\$/mcfd)   | \$82.77                | \$82.77                 | \$82.77                | \$82.77              | -                       | 5        |
| 6        | Marginal MPD Cost Revenues   | \$0.000                | \$0.000                 | \$0.000                | \$0.000              | \$0.000                 | 6        |
| 7        | COMMON DISTRIBUTION - HIGH PRESSURE  | 0                      | 0                       | 0                      | 0                    | 0                       | 7        |
| 8        | High Pressure Peak Month Demand (mmcf)<br>Per Unit LRMC Cost (\$/mcf)            | \$0.69                 | \$0.69                  | \$0.69                 | \$0.69               | 0                       | 8        |
| 9        | Marginal HPD Cost Revenues   | \$0.000                | \$0.000                 | \$0.000                | \$0.000              | \$0.000                 | 9        |
|          |  | \$0.000                | \$0.000                 | \$0.000                | \$0.000              | \$0.000                 | 10       |
| 10       |  | \$0.000                | \$0.000                 | \$0.000                | \$0.000              | \$0.000                 | 10       |
| 11       | TRANSMISSION<br>Cold Yoar Throughput (mdth)                                      | 8,361                  | 140 750                 | 9,683                  | 5,192                | 171,988                 | 11       |
| 11       | Cold-Year Throughput (mdth)<br>Per Unit LRMC Cost (\$/ dth)                      | \$0.07                 | 148,753<br>\$0.07       | 9,683<br>\$0.07        | \$0.07               | 171,988                 | 11       |
|          | Marginal Transm Cost Revenues  | \$545.736              | \$9,708.990             | \$632.005              | \$338.853            | \$11,225.583            | 12       |
|          | STORAGE<br>Inventory<br>Reservations (mmcf)                                      | <i>\$21211.00</i>      | <i>\$7,</i> , 60, 70    | \$00 <u>2</u> 1000     | 40001000             | \$11 <b>)</b> 200000    | 14       |
| 15       |  |                        |                         |                        |                      |                         | 15       |
| 16       |  |                        |                         |                        |                      |                         | 16       |
| 17       | Injection Capacity<br>Reservations (mmcfd)                                       |                        |                         |                        |                      |                         | 17       |
| 18       | Per Unit LRMC Cost (\$/mcfd)   |                        |                         |                        |                      |                         | 18       |
| 10       | Marginal Injection Capacity Revenues   |                        |                         |                        |                      |                         | 10<br>19 |
|          | Injection Variable   |                        |                         |                        |                      |                         |          |
| 20       | , , ,  |                        |                         |                        |                      |                         | 20       |
| 21       | Per Unit O&M Cost (\$/dth)   |                        |                         |                        |                      |                         | 21       |
| 22       | Marginal Injection Variable Revenues<br>Withdrawal Capacity                      |                        |                         |                        |                      |                         | 22       |
| 23       | · · · · · · · · · · · · · · · · · · ·  |                        |                         |                        |                      |                         | 23       |
| 24       |  |                        |                         |                        |                      |                         | 24       |
| 25       |  |                        |                         |                        |                      |                         | 25       |
| 26       | <u>Withdrawal Variable</u><br>Withdrawals (mdth)                                 |                        |                         |                        |                      |                         | 26       |
| 27       | Per Unit O&M Cost (\$/dth)   |                        |                         |                        |                      |                         | 27       |
| 28       | Marginal Withdrawal Variable Revs  |                        |                         |                        |                      |                         | 28       |
| 29       | Total Seasonal Storage Revenues  |                        |                         |                        |                      |                         | 29       |
| 30       | Marginal Load Balancing Revenues   | \$150.891              | \$652.479               | \$128.183              | \$29.772             | \$961.325               | 30<br>21 |
| 31       | Company Use Gas, Transmission  | \$82.526               | \$1,533.072             | \$97.214               | \$54.740             | \$1,767.551             | 31       |
| 32       | UNSCALED MARGINAL COST REVENUES  | \$850.513              | \$11,993.977            | \$900.686              | \$447.120            | \$14,192.296            | 32       |
| 33       | EPMC Scaling Factor  | 1.79                   | 1.79                    | 1.79                   | 1.79                 | 1.79                    | 33       |
| 34       | SCALED LRMC REVENUES   | \$1,525.927            | \$21,518.696            | \$1,615.944            | \$802.189            | \$25,462.756            | 34       |
| 35       | + Margin-Related Marketing Costs   | \$60.400               | \$60.400                | \$60.400               | \$60.400             | \$241.600               | 35       |
| 36<br>37 | + SDG&E Moreno Credit  | \$0.630                | (\$575.000)             | \$0.667                | \$0.331<br>\$862.920 | (\$573.373)             | 36<br>27 |
| 37       | Subtotal<br>+ Uncollectibles   | \$1,586.956<br>\$0.000 | \$21,004.096<br>\$0.000 | \$1,677.010<br>\$0.000 | \$862.920            | \$25,130.983<br>\$0.000 | 37<br>38 |
|          |  |                        |                         |                        |                      |                         | •        |
| 39       | TOTAL BASE MARGIN  | \$1,586.956            | \$21,004.096            | \$1,677.010            | \$862.920            | \$25,130.983            | 39       |

# TABLE SCG-15B

#### Southern California Gas Company

## WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|          |   | Long                    |                        | Southwest               | City of                |                          | Ī |
|----------|---|-------------------------|------------------------|-------------------------|------------------------|--------------------------|---|
|          | Description   | Beach                   | SDG&E                  | Gas                     | Vernon                 | Total                    | ╞ |
|          | A   | B                       | C<br><<<<<< (M\$       | D                       | E                      | F<br>(M\$)               | - |
|          |   |                         | (1413)                 | ,                       |                        | (1415)                   |   |
| 39       | Total Base Margin (Table SCG-15A)   | \$1,586.956             | \$21,004.096           | \$1,677.010             | \$862.920              | \$25,130.983             | з |
|          | OTHER OPERATING COSTS AND REVENUES  |                         |                        |                         |                        |                          |   |
| 10       | Brokerage Fee Adjustment: Core  | \$0.000                 | \$0.000                | \$0.000                 | \$0.000                | \$0.000                  | 4 |
| 1        | Brokerage Fee Adjustment: Noncore   | (\$1.062)               | (\$19.734)             | (\$1.251)               | (\$0.705)              | (\$22.753)               | 4 |
| 2        | CCSI: Load Balancing  | \$1.046                 | \$19.439               | \$1.233                 | \$0.738                | \$22.456                 |   |
| 3        | Company Use Gas: Other  | \$6.259                 | \$116.266              | \$7.373                 | \$4.151                | \$134.049                |   |
| 4        | Company Use Gas: Storage  | \$21.468                | \$398.812              | \$25.289                | \$14.240               | \$459.810                |   |
| 5        | Exchange Revenues & Interutility Transactions   | \$2.590                 | \$46.072               | \$2.999                 | \$1.608                | \$53.269                 |   |
| 6        | Fuel Cell Equipment Revenues  | (\$0.419)               | (\$5.909)              | (\$0.444)               | (\$0.220)              | (\$6.992)                |   |
| 7        | Marketing: DSM Program Awards   | \$0.000                 | \$0.000                | \$0.000                 | \$0.000                | \$0.000                  |   |
| 8        | Marketing: Non-Margin Costs   | \$0.000                 | \$0.000                | \$0.000                 | \$0.000                | \$0.000                  |   |
| 9        | RD&D "Common Good"  | \$0.547                 | \$7.717                | \$0.579                 | \$0.288                | \$9.131                  |   |
| 0        | Unaccounted For Gas   | \$128.356               | \$1,640.795            | \$158.188               | \$25.454               | \$1,952.792              |   |
| 1        | Well Incidents & Surface Leaks  | \$0.095                 | \$1.773                | \$0.112                 | \$0.067                | \$2.049                  |   |
| 2        | Subtotal: Other Operating Costs and Revenues  | \$158.880               | \$2,205.231            | \$194.078               | \$45.621               | \$2,603.810              |   |
|          | TPANSITION COSTS  |                         |                        |                         |                        |                          |   |
| 53       | TRANSITION COSTS<br>Interstate Trans. Cost Surcharge Account (ITCS)                         | (\$173.610)             | (\$3,225.150)          | (\$204.510)             | (\$115.158)            | (\$3,718.429)            |   |
| 54       | MPO Transition Cost Adjustment  | \$0.000                 | \$0.000                | \$0.000                 | \$0.000                | \$0.000                  |   |
| 55       | Pitco/Popco Transition Costs  | (\$4.945)               | (\$91.870)             | (\$5.826)               | (\$3.280)              | (\$105.921)              |   |
| 6        | Subtotal: Transition Costs  | (\$178.556)             | (\$3,317.020)          | (\$210.336)             | (\$118.439)            | (\$3,824.350)            |   |
|          | RECHLATORY ACCOUNTS   |                         |                        |                         |                        |                          |   |
| _        | REGULATORY ACCOUNTS   | (*** ****               | (40,505)               | (\$2.2.5)               | (#0.020)               | (\$2.044)                |   |
| 7        | Affiliate Transaction Tracking Acct (AFTA)  | (\$0.056)               | (\$0.795)              | (\$0.060)               | (\$0.030)              | (\$0.941)                |   |
| 8        | Aliso/Goleta Tracking Account (AGTA)  | \$0.292                 | \$5.430                | \$0.344                 | \$0.194                | \$6.260                  |   |
| 9        | Baseline Memorandum Account (BMA)   | \$0.000                 | \$0.000                | \$0.000                 | \$0.000                | \$0.000                  |   |
| 0        | Brokerage Fee Balancing Acct  | \$0.068                 | \$1.255                | \$0.080                 | \$0.045                | \$1.447                  |   |
| 51       | Catastrophic Event (CEMA - Northridge)  | (\$0.001)               | (\$0.015)              | (\$0.001)               | (\$0.001)              | (\$0.018)                |   |
| 52<br>53 | Catastrophic Event (CEMA - Double Refund)   | \$0.000                 | \$0.000                | \$0.000                 | \$0.000                | \$0.000                  |   |
| 54       | Conservation Expense Account (CEA)  | \$0.000                 | \$0.000                | \$0.000                 | \$0.000<br>\$0.000     | \$0.000                  |   |
| 5        | Core Fixed Cost Account (CFCA)<br>Vacant  | \$0.000                 | \$0.000                | \$0.000                 |                        | \$0.000                  |   |
| 6        |   | \$0.000                 | \$0.000                | \$0.000                 | \$0.000                | \$0.000                  |   |
| 7        | Economic Practicality Shortfall Memo Acct<br>El Paso Turned-Back Capacity Bal Acct (EPTCBA) | \$0.000                 | \$0.000<br>\$0.000     | \$0.000<br>\$0.000      | \$0.000<br>\$0.000     | \$0.000<br>\$0.000       |   |
|          |   | \$0.000                 |                        |                         |                        |                          |   |
| 8<br>9   | Enhanced Oil Recovery Account CORE  | \$0.000<br>\$7.434      | \$0.000<br>\$104.830   | \$0.000<br>\$7.872      | \$0.000<br>\$3.908     | \$0.000<br>\$124.044     |   |
| 0        | Enhanced Oil Recovery Account NONCORE   |                         |                        |                         |                        |                          |   |
| 1        | Hazardous Substance Cost Recovery Acct<br>Intervenor Award Memo Acct                        | \$97.320                | \$1,807.904            | \$114.641<br>\$2.357    | \$64.554               | \$2,084.418<br>\$42.853  |   |
| 2        |   | \$2.001                 | \$37.168               |                         | \$1.327                |                          |   |
| 3        | Montebello Refund Memo Acct (MRMA)  | \$0.000<br>\$101.376    | \$0.000<br>\$1,883.248 | \$0.000<br>\$119.419    | \$0.000<br>\$67.244    | \$0.000<br>\$2,171.286   |   |
| 4<br>74  | Montebello True-Up Tracking Acct (MTTA)<br>Natural Gas Vehicles Acct                        |                         | \$1,883.248<br>\$0.000 |                         | \$67.244<br>(\$10.793) |                          |   |
| 4<br>5   | Noncore Cost/Rev Memo Acct (ratepayer share)  | (\$16.271)              | \$0.000                | (\$19.167)              | (\$10.793)<br>\$0.000  | (\$46.232)<br>\$0.000    | 1 |
| 5<br>6   | Noncore Cost/ Rev Memo Acct (ratepayer share)<br>Noncore Fixed Cost Account (NFCA)          | \$0.000<br>\$216.062    | \$4,013.771            | \$0.000<br>\$254.517    | \$143.317              | \$4,627.668              |   |
| 7        | Noncore Fixed Cost Tracking Account (CCSI)  |                         |                        |                         | \$0.000                |                          |   |
| 8        | Noncore Fixed Cost Tracking Account (CCSI)  | \$0.000<br>(\$0.011)    | \$0.000<br>(\$0.202)   | \$0.000<br>(\$0.013)    | (\$0.007)              | \$0.000<br>(\$0.232)     |   |
| 9        | Noncore Fixed Cost Tracking Account (MFO)   | (\$0.011)<br>\$0.000    | (\$0.202)<br>\$0.000   | (\$0.013)<br>\$0.000    | \$0.000                | \$0.000                  |   |
| 9<br>0   | Noncore Fixed Cost Tracking Account (FDC)   | \$0.000                 | \$0.000                | \$0.000                 | \$0.000                | \$0.000                  |   |
| 1        | Noncore Storage Balancing Acct (Subscribed)   | \$0.000                 | \$0.000                | \$0.000                 | \$0.000                | \$0.000                  |   |
| 2        | Noncore Storage Balancing Acct (Jubscribed)   | \$4.560                 | \$84.716               | \$5.372                 | \$3.025                | \$97.673                 |   |
| 3        | Pitas Point Franchise & Uncollectibles Acct   | \$0.000                 | \$0.000                | \$0.000                 | \$0.000                | \$97.673                 |   |
| 4        | Post Retirem Benefits Other than Pensions (PBOPS)   | (\$24.642)              | (\$347.510)            | (\$26.096)              | (\$12.955)             | (\$411.203)              |   |
| 5        | RD&D Expense Acct   | (\$24.642)<br>(\$0.000) | (\$0.007)              | (\$28.098)<br>(\$0.001) | (\$12.955)             | (\$411.203)<br>(\$0.008) |   |
| 6        | Research Royalty Memo Acct  | (\$0.000)               | (\$0.368)              | (\$0.001)               | (\$0.014)              | (\$0.008)                |   |
| 7        | Self-Generation Program Memo Account (SGPMA)  | \$155.093               | \$2,881.152            | \$182.697               | \$102.876              | \$3,321.817              | 1 |
| 88       | Wheeler Ridge Firm Access Charge Memo Acct  | (\$3.697)               | (\$52.139)             | (\$3.915)               | (\$1.944)              | (\$61.695)               |   |
| 39       | Zone Rate Credit Limitation Memo Acct   | \$0.000                 | \$0.000                | \$0.000                 | \$0.000                | \$0.000                  |   |
| 90       | Subtotal: Balancing and Tracking Accounts   | \$539.499               | \$10,418.438           | \$638.018               | \$360.746              | \$11,956.701             |   |
|          | ç ç   |                         |                        |                         |                        |                          | 1 |
|          | Subtotal-Transportation Revenue Requirement   | \$2,106.779             | \$30,310.745           | \$2,298.771             | \$1,150.849            | \$35,867.144             |   |

# TABLE SCG-15C Southern California Gas Company

## WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|          |   | Long                |                       | Southwest                               | City of     |              | I                                       |
|----------|---|---------------------|-----------------------|---|-------------|--------------|---|
|          | Description   | Beach               | SDG&E                 | Gas                                     | Vernon      | Total        |   |
|          | Α   | В                   | С                     | D                                       | E           | F            |   |
|          |   | <<<<<<              | <<<<<< (M\$           | 5) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>>       | (M\$)        |   |
| 91       | Subtotal-Trans. RRQ (Table SCG-15B)   | \$2,106.779         | \$30,310.745          | \$2,298.771                             | \$1,150.849 | \$35,867.144 | 91                                      |
|          | OTHER COST ALLOCATION COMPONENTS  |                     |                       |   |             |              |   |
| 92       | Core Interstate Pipeline Demand Charges (IPDC)                                      | \$0.000             | \$0.000               | \$0.000                                 | \$0.000     | \$0.000      | 92                                      |
| 93       | Independent Power Producer (IPP) / COGEN Parity Adj                                 | ustment             |                       |   |             |              | 93                                      |
| 94       | A = SUBTOTAL: TRANS. REV. REQ.  | \$2,106.779         | \$30,310.745          | \$2,298.771                             | \$1,150.849 | \$35,867.144 | 94                                      |
| 95<br>96 | Less Enhanced Oil Recovery (EOR) Allocated Cost                                     |                     |                       |   |             |              | 95<br>06                                |
| 96<br>97 | Core Averaging (25% of Res / Retail Difference)<br>B = SUBTOTAL: TRANS. RRO w/o EOR | \$2,106.779         | \$30,310.745          | \$2,298.771                             | \$1,150.849 | \$35,867.144 | 96<br>97                                |
| ,,       | b - SOBTOTAL: TRAINS, RRQ W/0 LOR   | φ <b>2</b> ,100.775 | \$ <b>30,310.74</b> 3 | φ2,290.771                              | \$1,150.049 | \$33,007.144 | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| 98       | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)  | \$0.547             | \$7.717               | \$0.579                                 | \$0.288     | \$9.131      | 98                                      |
| 99       | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP  | \$2,106.232         | \$30,303.029          | \$2,298.191                             | \$1,150.561 | \$35,858.013 | 99                                      |
| 100      | Average Year Throughput (MDth)  | 7,782               | 144,568               | 9,167                                   | 5,162       | 166,679      | 100                                     |
| 101      | AVERAGE TRANSPORTATION RATES (¢/th)   | 2.707 ¢             | 2.096 ¢               | 2.507 ¢                                 | 2.229 ¢     | 2.151 ¢      | 101                                     |

## TABLE SCG-16A

#### Southern California Gas Company

### INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|          | Description   | Int'l Noncore<br>Mexicali | Unbndl'd<br>Storage | Total<br>Noncore        | Unallct'd<br>to NSBA | Total<br>System | ]        |
|----------|---|---------------------------|---------------------|-------------------------|----------------------|-----------------|----------|
|          | A   | В                         | С                   | D                       | E                    | F               |          |
|          | LONG RUN MARGINAL COST ELEMENTS   | (M\$)                     | (M\$)               | (M\$)                   | (M\$)                | (M\$)           |          |
|          | CUSTOMER RELATED  |                           |                     |                         |                      |                 |          |
| 1        | Number of Customers   | 1                         |                     | 1,472                   |                      | 4,898,330       | 1        |
| 2<br>3   | Per unit LRMC Cost (M\$/Cust/Yr)<br>Marginal Cust Cost Revenues         | \$22.03<br>\$22.034       | \$0.000             | \$8,532.794             |                      | \$356,425.950   | 2        |
| 3        | COMMON DISTRIBUTION - MEDIUM PRESSURE                                   | \$22.03 <del>4</del>      | \$0.000             | \$0,332.79 <del>4</del> |                      | \$330,423.930   | 3        |
| 4<br>5   | Medium Pressure Peak Day Demand (mmcfd)<br>Per Unit LRMC Cost (\$/mcfd) | 0<br>\$82.77              | 0                   | 171                     |                      | 3,148           | 4<br>5   |
| 6        | Marginal MPD Cost Revenues  | \$0.000                   | \$0.000             | \$14,163.318            |                      | \$260,532.331   | 6        |
| -        | COMMON DISTRIBUTION - HIGH PRESSURE                                     | 0                         | 0                   | 15 120                  |                      | (( )11          | 7        |
| 7<br>8   | High Pressure Peak Month Demand (mmcf)<br>Per Unit LRMC Cost (\$/mcf)   | 0<br>\$0.69               | 0                   | 15,139                  |                      | 66,311          | 8        |
| 9        | Marginal HPD Cost (\$7 mer)   | \$0.000                   | \$0.000             | \$10,461.769            |                      | \$45,822.887    | 9        |
| 10       | Total Marginal Distr Cost Revenues                                      | \$0.000                   | \$0.000             | \$24,625.087            |                      | \$306,355.218   | 10       |
|          | TRANSMISSION  | 2 (00)                    |                     |                         |                      | 1 011 001       |          |
|          | Cold-Year Throughput (mdth)   | 3,690<br>\$0.07           | 0                   | 665,265                 |                      | 1,044,284       | 11<br>12 |
|          | Per Unit LRMC Cost (\$/dth)<br>Marginal Transm Cost Revenues            | \$240.858                 | \$0.000             | \$43,421.459            |                      | \$68,159.812    | 12       |
|          | STORAGE   |                           |                     |                         |                      |                 |          |
| 14       | Inventory<br>Reservations (mmcf)  |                           | 30,271              | 30,271                  |                      | 100,271         | 14       |
|          | Per Unit LRMC Cost (\$/mcf)   |                           | \$0.20              | 50,271                  |                      | 100,271         | 15       |
|          | Marginal Inventory Revenues   |                           | \$5,969.822         | \$5,969.822             |                      | \$19,774.914    | 16       |
| 17       | Injection Capacity  |                           | 101                 | 101                     |                      | 440             | 17       |
|          | Reservations (mmcfd)<br>Per Unit LRMC Cost (\$/mcfd)                    |                           | 121<br>\$18.61      | 121                     |                      | 448             | 17<br>18 |
|          | Marginal Injection Capacity Revenues                                    |                           | \$2,251.987         | \$2,251.987             |                      | \$8,339.848     | 19       |
| 20       | Injection Variable<br>Injections (mdth)                                 |                           | 20.755              | 20.755                  |                      | 101 975         | 20       |
|          | Per Unit O&M Cost (\$/dth)  |                           | 30,755<br>\$0.01    | 30,755                  |                      | 101,875         | 20       |
|          | Marginal Injection Variable Revenues                                    |                           | \$358.192           | \$358.192               |                      | \$1,184.580     | 22       |
| 23       | Withdrawal Capacity<br>Reservations (mmcfd)                             |                           | 935                 | 935                     |                      | 2,870           | 23       |
|          | Per Unit LRMC Cost (\$/mcfd)  |                           | \$10.69             | 955                     |                      | 2,870           | 23<br>24 |
|          | Marginal Withdrawal Capacity Revs                                       |                           | \$9,994.641         | \$9,994.641             |                      | \$30,678.737    | 25       |
| 26       | <u>Withdrawal Variable</u><br>Withdrawals (mdth)                        |                           | 20.755              | 20.755                  |                      | 101.075         | 26       |
|          | Per Unit O&M Cost (\$/dth)  |                           | 30,755<br>\$0.02    | 30,755                  |                      | 101,875         | 26<br>27 |
|          | Marginal Withdrawal Variable Revs                                       |                           | \$498.877           | \$498.877               |                      | \$1,649.841     | 28       |
| 29       | Total Seasonal Storage Revenues   |                           | \$19,073.519        | \$19,073.519            |                      | \$61,627.921    | 29       |
| 30       | Marginal Load Balancing Revenues  | \$42.206                  | \$0.000             | \$10,275.831            |                      | \$10,751.279    | 30       |
| 31       | Company Use Gas, Transmission   | \$38.621                  | \$0.000             | \$7,010.427             |                      | \$10,632.223    | 31       |
| 32       | UNSCALED MARGINAL COST REVENUES   | \$343.719                 | \$19,073.519        | \$112,939.119           |                      | \$813,952.403   | 32       |
| 33       | EPMC Scaling Factor   | 1.79                      | 1.79                | 1.76                    |                      | 1.81            | 33       |
| 34       | SCALED LRMC REVENUES  | \$616.674                 | \$20,747.212        | \$198,458.913           | \$13,473.070         | \$1,470,579.011 | 34       |
| 35       | + Margin-Related Marketing Costs  | \$60.400                  | \$148.000           | \$5,434.000             |                      | \$24,137.000    | 35       |
| 35<br>36 | + SDG&E Moreno Credit   | \$0.254                   | \$148.000           | (\$518.874)             |                      | \$24,137.000    | 35<br>36 |
| 37       | Subtotal  | \$677.329                 | \$20,895.212        | \$203,374.039           | \$13,473.070         | \$1,494,716.011 | 37       |
| 38       | + Uncollectibles  | \$0.000                   | \$104.788           | \$787.564               | \$0.000              | \$7,196.013     | 38       |
| 39       | TOTAL BASE MARGIN   | \$677.329                 | \$21,000.000        | \$204,161.603           | \$13,473.070         | \$1,501,912.023 | 39       |

## TABLE SCG-16B

#### Southern California Gas Company

#### INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

| 54         MPO Transition Cost Adjustment         \$0.000  |    | ·   | Int'l Noncore                            | Unbndl'd     | Total          | Unallct'd    | Total           | ]  |
|--|----|---|--|--------------|----------------|--------------|-----------------|----|
| (M5)         (M5)         (M5)         (M5)         (M5)         (M5)         (M5)           97 Total Base Margin (Table SCG-16A)         5677.329         \$21,000.000         \$304,161,603         \$13,473.070         \$15,01,912.023           071HER OFFRATING COSTS AND REVENUES         80,000         \$50,  |    |   |  |              |                |              |                 | ∔  |
| Total Base Margin (Table SCC-16A)         5677.329         S2L000.000         S204,161.603         S13,473.070         S1,501,912.023           OTHER OPERATING COSTS AND REVENUES         50.000         \$0.000         \$50.000         \$60.000         \$60.000         \$60.000         \$60.000         \$60.000         \$60.000         \$60.000         \$60.000         \$60.000         \$60.000         \$60.000         \$60.000         \$60.000         \$60.000         \$60.000         \$60.000         \$60.000         \$60.000         \$60.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.273         \$50.000         \$50.273         \$50.000         \$50.274         \$50.000         \$50.274         \$50.000         \$50.274         \$50.294.000         \$50.741         \$50.000         \$50.995.00         \$51.911.12         \$50.000         \$50.995.00         \$51.911.12         \$50.000         \$50.000         \$50.995.00         \$51.911.12         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.0000         \$50.000         \$50.0000 </th <th></th> <th>A</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>∔</th>   |    | A   |  |              |                |              |                 | ∔  |
| OTHER OFFAING COSTS AND REVENUES         0         <   |    |   | (M\$)                                    | (M\$)        | (M\$)          | (M\$)        | (M\$)           |    |
| 0         Bokerage Fee Adjustment Noncore         90,000         \$90,000         \$90,000         \$90,000         \$90,000         \$90,000         \$90,877,971           21         CCE: Laud Balancing         \$90,524         \$90,000         \$87,916         \$87,916         \$98,7916           2         CCE: Laud Balancing         \$90,524         \$90,000         \$83,1366         \$98,6337           2         COmpany Use Gas: Storage         \$10,047         \$90,000         \$53,164         \$98,633,660           3         Company Use Gas: Storage         \$91,000         \$90,000         \$93,804,886         \$93,804,886           4         Barketing: Non-Margin Costs         \$90,000         \$90,000         \$99,514         \$62,772,735           8         Marketing: DNo-Margin Costs         \$90,000         \$91,522,48         \$93,804,988           0         Unaccounted For Cas         \$92,122         \$90,000         \$91,822,498         \$92,894,998           2         Subtratic Trans. Cot Sarcharge Account (ITCS)         \$92,123,498         \$90,000         \$18,91,128           3         Subtratic Trans. Cot Sarcharge Account (ITCS)         \$92,119         \$90,000         \$18,92,129           4         Subtratic Trans. Cot Sarcharge Account (ITCS)         \$92,119         \$90  | 9  | Total Base Margin (Table SCG-16A)                 | \$677.329                                | \$21,000.000 | \$204,161.603  | \$13,473.070 | \$1,501,912.023 |    |
| 0         Biokerage Fee Adjustment Noncore         \$90,000         \$90,000         \$90,000         \$90,000         \$90,000         \$96,877,971           2         CCEL Load Balancing         \$90,524         \$90,000         \$87,916         \$87,916           2         CCEL Load Balancing         \$90,524         \$90,000         \$87,316         \$88,633           2         COmpany Use Cass Obrer         \$2,929         \$00,000         \$53,136         \$90,833           2         Company Use Cass Obrer         \$2,929         \$00,000         \$53,000         \$53,000           3         Company Use Cass Obrer         \$2,922         \$50,000         \$53,643,86         \$50,800         \$99,514         \$62,772,73           4         Marketing Non-Margin Costs         \$50,000         \$50,000         \$99,122,348         \$52,824,988         \$22,844,988         \$22,844,988         \$20,000         \$51,812,123         \$159,112         \$159,112         \$159,112         \$159,112         \$159,112         \$159,112         \$159,112         \$159,112         \$159,112         \$159,112         \$159,112         \$159,112         \$159,112         \$159,112         \$159,112         \$159,112         \$159,112         \$159,112         \$159,112         \$159,114         \$150,459,112         \$159,114 <td></td> <td>OTHER OPERATING COSTS AND REVENUES</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>  |    | OTHER OPERATING COSTS AND REVENUES                |  |              |                |              |                 |    |
| 1         Brokenge Fee Adjustment: Noncore         (90.497)         \$0.000         (853.327)         (853.327)           1         Brokenge Fee Adjustment: Noncore         \$2.929         \$0.000         \$833.761         \$879.16           3         Company Use Cas: Other         \$2.929         \$0.000         \$81.327.235         \$831.661         \$866.337           5         Lochange Revenues & Interutility Transactions         \$1.143         \$0.000         \$91.097         \$538.848           7         Marketing: Non-Margin Costs         \$0.000         \$0.000         \$95.744         \$527.77.573           8         Marketing: Non-Margin Costs         \$0.000         \$95.040         \$54.234         \$52.248           9         Unaccounted For Cas         \$17.9738         \$0.000         \$8.020         \$95.940.902           7         Bransite Trans. Cost Surcharge Account (ITCS)         \$81.428         \$0.000         \$51.023         \$0.000         \$0.000           9         Interstate Trans. Cost Surcharge Account (ITCS)         \$81.000         \$61.427.147         \$0.000         \$61.427.147           7         Affiliate Transaction Tracking Acct (AFTA)         \$0.000         \$50.000         \$61.427.147           8         Interstatite Trans. Cost Surcharge Account (ITCS)         <   | 0  |   | \$0.000                                  | \$0.000      | \$0.000        |              | (\$6,507,971)   | )  |
| 2         CCE: Load Balancing         \$9.324         \$90.000         \$\$79.96         \$\$79.96           2         CCE: Load Balancing         \$\$27.96         \$\$0.000         \$\$31.61         \$\$80.633           3         Company Use Cas: Storage         \$\$10.47         \$\$0.000         \$\$1,823.688         \$\$53.17.22           4         Coll Equipment Revenues         \$\$(0.169)         \$\$0.000         \$\$0.000         \$\$32.931           Marketing: DNOr-Margin Costs         \$\$0.000         \$\$0.000         \$\$0.000         \$\$57.74         \$\$52.784           8         Marketing: DNOr-Margin Costs         \$\$0.000         \$\$0.000         \$\$9.51.4         \$\$52.784           12         Subtotal: Other Operating Costs and Revenues         \$\$12.231         \$\$0.000         \$\$11,824.386         \$\$0.000           11 <intrastat: cost<="" td="" transition="">         \$\$0.000         \$\$11,824.386         \$\$0.000         \$\$16.65.322           2         Subtotat: Transition Costs         \$\$83.562         \$\$0.000         \$\$13,824.386         \$\$0.000           5         Subtotat: Transition Costs         \$\$14.2421         \$\$0.000         \$\$10.822.708         \$\$0.000           1         Interstat: Transition Costs         \$\$83.562         \$\$0.000         \$\$0.000         \$\$0.000         \$\$0</intrastat:>   |    |   |  |              |                |              |                 |    |
| 3         Company Use Gas: Other<br>Company Use Gas: Storage<br>State Gas: Storage<br>Exchange Revenues & Interutility Transactions<br>Fuel Cell Equipment Revenues<br>(S1143)         \$90,000         \$\$312,668         \$5312,621           5         Exchange Revenues & Interutility Transactions<br>Fuel Cell Equipment Revenues<br>(S1149)         \$0000         \$\$432,669         \$538,8625           7         Marketing, Non-Margin Costs<br>S0000         \$\$0,000         \$\$0,000         \$\$9,514         \$\$27,47257           8         RD&D' Common Good"         \$\$1221         \$\$0000         \$\$12,5348         \$\$22,248           1         Unaccounted For Gas         \$\$17,9788         \$\$0000         \$\$11,824,386         \$\$0,000           2         Subtotal: Cost of Surcharge Account (ITCS)         (\$\$12,821)         \$\$0,000         \$\$11,824,386         \$\$0,000           3         Internative Frans. Cost Surcharge Account (ITCS)         (\$\$12,812,48)         \$\$0,000         \$\$11,824,386         \$\$0,000           5         Pitc/ Proporting Costs and Revenues         \$\$22,080         \$\$11,845,380         \$\$11,924,386         \$\$0,000           5         Micro Transition Cost of dynamic Account (ITCS)         (\$\$12,841,386         \$\$0,000         \$\$11,824,386         \$\$0,000           6         Restrict Trans. Cost Surcharge Account (ITCS)         (\$\$14,272,147         \$\$126,113 <td< td=""><td></td><td></td><td>· · · ·</td><td></td><td></td><td></td><td></td><td></td></td<>  |    |   | · · · ·                                  |              |                |              |                 |    |
| Company Use Gas: Storage         \$10.047         \$0.000         \$1,823.688         \$5,317.232           Exchangs Revenues & Interuting Transactions         \$1,143         \$0.000         \$(43.266)         \$(538.638)           Fuel Ccill Equipment Revenues         \$0.000         \$90.514         \$52.737.33           Marketing: DNor-Margin Costs         \$0.000         \$50.000         \$50.000         \$50.000           RD&D "Common Good"         \$0.221         \$0.000         \$57.34         \$52.853           Well Incidents & Surface Leaks         \$0.000         \$91.53.38         \$53.2854.988           Vell Incidents & Surface Leaks         \$0.000         \$51.824.386         \$0.000           TRANSTION COSTS         Interstate Transition Cost digustment         \$0.000         \$0.000         \$0.000           Pico/Pipeor Transition Cost digustment         \$0.000         \$0.000         \$0.8000         \$0.000           Subtolat: Transition Costs         \$083.562         \$0.000         \$0.000         \$0.000           Bacime Memoradum Account (ACTA)         \$0.023         \$0.000         \$0.000         \$0.000           Bacime Memoradum Account (RMA)         \$0.000         \$0.000         \$0.000         \$0.000           Bacime Memoradum Account (RMA)         \$0.000         \$0.000   |    | ů.  |  |              |                |              |                 |    |
| 5         Exchange Revenues & Interactility Transactions         \$1.143         \$9.0000         \$191.097         \$398.882           6         Fuel Cell Equipment Revenues         \$0.000         \$90.000         \$90.201         \$123.231           7         Marketing, DSM Program Awards         \$0.000         \$90.741         \$52.747.573           8         Marketing, DNM-mangin Costs         \$0.000         \$90.514         \$52.747.573           9         DUdo Control For Gas         \$17.9788         \$20.000         \$51.73.38         \$52.814.988           10         Unaccounted For Gas         \$51.911.22         \$50.000         \$51.020         \$51.020         \$50.000         \$51.23.81         \$50.000         \$51.2451           2         Subtotal: Cost Adjustment For Cost Surcharge Account (ITCS)         \$51.812.831         \$50.000         \$613.465.822)         \$60.000         \$613.465.823           5         Subtotal: Transition Cost & (\$83.2431         \$50.000         \$614.475.111         \$50.000         \$614.275.115           5         Subtotal: Transition Cost & (\$83.2431         \$50.000         \$52.920         \$53.93           5         Subtotal: Transition Cost & (\$81.471.4)         \$50.023         \$50.000         \$52.398           8         Baeline Memoralubm Account (BMA)<  |    |   |  |              |                |              |                 |    |
| 6         Fuel Cell Equipment Revenues         (80.169)         \$0.000         (833.662)         (838.622)           Marketing: Non-Margin Costs         \$0.000         \$0.000         \$90.714         \$62.747.573           Marketing: Non-Margin Costs         \$0.000         \$90.714         \$62.747.573           Marketing: Non-Margin Costs         \$0.000         \$90.714         \$62.747.573           Subtol Conter Operating Costs and Revenues         \$32.203         \$80.000         \$81.224           Subtolal: Other Operating Costs and Revenues         \$32.203         \$0.000         \$80.200           THANSTITION COSTS         (\$13.665.532)         \$0.000         \$60.000         \$60.000           Price Transition Cost         \$23.214         \$0.000         \$68.020         \$68.6532)           Subtolat: Transition Costs         \$68.3562]         \$0.000         \$68.46532)         \$0.000           Particitate Trans action Transiting Acct (AFTA)         \$0.137         \$0.000         \$63.198         \$652.562           Athilitate Transaction Transiting Acct (AFTA)         \$0.032         \$0.000         \$63.198         \$652.962           Athilitate Transaction Tracking Acct (AFTA)         \$0.032         \$0.000         \$0.000         \$0.000           Subtolat: Trackching Account (MAA)  |    |   |  |              |                |              |                 |    |
| Marketing: DSM Pergram Awards         \$0,000         \$0,000         \$0,000         \$122,313           Marketing: Non-Margin Costs         \$0,000         \$50,734         \$50,995,14         \$52,747,573           RD&D Common Gord         \$0,221         \$0,000         \$56,724         \$539,960           Unaccounted For Cas         \$17,958         \$0,000         \$56,724         \$539,960           Indensite For Cas         \$17,958         \$0,000         \$56,020         \$51,921,856           Subotal: Other Operating Costs and Revenues         \$32,203         \$0,000         \$11,824,866         \$0,000           Interstate Trans. Cost Surcharge Account (ITCS)         \$81,248)         \$0,000         \$10,000         \$0,000         \$0,000         \$0,000           Phico/Tepoc Transition Costs         \$23,243         \$0,000  |    | 0   |  |              |                |              |                 |    |
| 8) Marketing: Non-Margin Costs         \$0,000         \$99,514         \$52,724,757           RD&D: Common Good"         \$52,221         \$0,000         \$56,734         \$539,960           Unaccounted For Cas         \$17,938         \$0,000         \$81,020         \$131,224,386         \$0,000           Subtotal: Other Operating Costs and Revenues         \$32,221         \$0,000         \$11,824,386         \$0,000         \$99,514           THASHITON COSTS            \$11,824,386         \$0,000         \$80,000         \$11,824,386         \$0,000           Pitor Transition Cost Adjustment         \$0,000         \$0,000         \$30,000         \$80,000         \$14,055,110         \$0,000         \$60,000  |    |   | · · · ·                                  |              |                |              |                 |    |
| 9         RD&D: "Common Goud"         \$9.000         \$56,754         \$500,960           1         Unaccounted For Gas         \$17,958         \$0000         \$8,020         \$128,2348           2         Subtoal: Other Operating Costs and Revenues         \$32,2203         \$0,000         \$8,020         \$95,940,902           7         TANSTION COSTS  |    | 0 0   |  |              |                |              |                 |    |
| 0         Unaccounted For Cas         \$17,958         \$0,000         \$5,12,348         \$12,824,988           2         Subtotal: Other Operating Costs and Revenues         \$32,203         \$0,000         \$11,824,386         \$0,000           3         Interstate Trans. Cost Surcharge Account (ITCS)         (\$81,248)         \$0,000         \$0,000         \$0,000           6         Interstate Trans. Cost Surcharge Account (ITCS)         (\$81,248)         \$0,000         \$0,000         \$0,000           6         Subtotal: Trans.tion Costs         (\$2,31,41)         \$0,000         (\$349,277)         (\$60,63,15           6         Subtotal: Transition Costs         (\$2,31,41)         \$0,000         (\$14,072,147)           7         Affiliate Transaction Tracking Acct (AFTA)         (\$0,023)         \$0,000         \$23,008           9         Baseline Memorandum Account (MAA)         \$0,000         \$0,000         \$23,008         \$23,008           9         Baseline Memorandum Account (AGTA)         \$0,000         \$0,000         \$0,000         \$0,000           10         Catastrophic Event (CEAA - Northridge)         (\$0,000)         \$0,000         \$0,000         \$0,000           2         Catastrophic Event (CEAA - S0,000         \$0,000         \$0,000         \$0,000         \$   |    |   |  |              |                |              |                 |    |
| 1         Well Incidents & Surface Leaks         \$0.048         \$0.000         \$8.020         \$151.12           2         Subtola: Other Operating Costs and Revenues         \$32.203         \$0.000         \$11,824.386         \$0.000           TLANSITION COSTS   |    |   |  |              |                |              |                 |    |
| 2         Subtotal: Other Operating Costs and Revenues         \$32.203         \$0.000         \$11,824.386         \$0.000         \$95,940.902           TRANSITION COSTS         (\$11,665.832)         (\$13,665.832)         (\$13,665.832)         \$0.000 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>  |    |   |  |              |                |              |                 |    |
| TANSTION COSTS         Source         Source <th< td=""><td></td><td></td><td></td><td></td><td></td><td>\$0.000</td><td></td><td>1</td></th<>  |    |   |  |              |                | \$0.000      |                 | 1  |
| 3         Intersitier Trans. Cost Surcharge Account (ITCS)         (§81,248)         \$0,000         \$(\$13,665,832)         (§13,665,832)           4         MPO Transition Cost Surcharge Account (ITCS)         (§23,314)         \$0,000         \$(\$0,000)         \$(\$10,000)         \$(\$10,000)         \$(\$10,000)         \$(\$10,000)         \$(\$10,000)         \$(\$10,000)         \$(\$14,075,110)         \$(\$0,000)         \$(\$14,075,110)         \$(\$0,000)         \$(\$14,075,110)         \$(\$12,075,110) </td <td>-</td> <td></td> <td>+</td> <td></td> <td>+,</td> <td></td> <td>+,</td> <td></td> | -  |   | +  |              | +,             |              | +,              |    |
| 4         MPO Transition Cost Adjustment         \$0,000   |    | TRANSITION COSTS                                  |  |              |                |              |                 |    |
| 5         Intro/Pope Transition Costs         (\$2.314)         \$0.000         (\$389.27)         (\$600.312)           6         Subtral: Transition Costs         (\$83.562)         \$0.000         (\$14.055.110)         \$0.000         (\$14.272.147)           REGULATORY ACCOUNTS         - </td <td>3</td> <td>Interstate Trans. Cost Surcharge Account (ITCS)</td> <td>(\$81.248)</td> <td>\$0.000</td> <td>(\$13,665.832)</td> <td></td> <td>(\$13,665.832)</td> <td></td>  | 3  | Interstate Trans. Cost Surcharge Account (ITCS)   | (\$81.248)                               | \$0.000      | (\$13,665.832) |              | (\$13,665.832)  |    |
| 66         Subtotal: Transition Costs         (\$83.562)         \$0.000         (\$14,055.110)         \$0.000         (\$14,272.147)           REGULATORY ACCOUNTS         (\$0.023)         \$0.000         (\$5.848)         (\$52.562           7         Affiliate Transaction Tracking Acct (AFTA)         \$0.137         \$0.000         \$23.008         \$23.008           9         Baseline Memorandum Account (BMA)         \$0.000         \$0.000         \$53.19         \$53.319           12         Catastrophic Event (CEMA - Northridge)         (\$0.000)         \$0.000         \$0.000         \$0.000         \$0.000           12         Catastrophic Event (CEMA - Northridge)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           12         Catastrophic Event (CEMA - Northridge)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           12         Catastrophic Event (CEMA - Northridge)         \$0.0000         \$0.000         \$0.000  | 54 | MPO Transition Cost Adjustment                    | \$0.000                                  | \$0.000      | \$0.000        |              | \$0.000         |    |
| EGUIATORY ACCOUNTS         Subscription         Subscri   | 55 | Pitco/Popco Transition Costs                      | (\$2.314)                                | \$0.000      | (\$389.277)    |              | (\$606.315)     |    |
| 7         Iffiliate Transaction Tracking Acct (AFTA)         (\$0.023)         \$0.000         (\$5.548)         (\$52.562           8         Aliso/Goleta Tracking Account (AGTA)         \$0.137         \$0.000         \$22.008         \$22.008           9         Baseline Memorandum Account (BMA)         \$0.000         \$0.000         \$5.319         \$5.319           1         Catastrophic Event (CEMA - Northridge)         (\$0.000)         \$0.000         \$0.000         \$0.000           1         Catastrophic Event (CEMA - Northridge)         (\$0.000)         \$0.000         \$0.000         \$0.000           2         Catastrophic Event (CEAA - Northridge)         \$0.000         \$0.000         \$0.000         \$0.000           2         Catastrophic Event (CEAA - Northridge)         \$0.000         \$0.000         \$0.000         \$0.000           4         Core Fixed Cost Account (CEA)         \$0.000         \$0.000         \$0.000         \$0.000           6         Economic Practicality Shortfall Memo Acct         \$0.000         \$0.000         \$0.000         \$0.000           8         Enhanced Oil Recovery Account NONCORE         \$0.000         \$0.000         \$0.000         \$0.000           9         Intervenor Award Memo Acct (MTA)         \$0.000         \$0.000         \$0.0   | 6  | Subtotal: Transition Costs                        | (\$83.562)                               | \$0.000      | (\$14,055.110) | \$0.000      | (\$14,272.147)  | 1  |
| 7         Mifilate Transaction Tracking Acct (AFTA)         (\$0.023)         \$0.000         (\$5.548)         (\$52.562)           8         Aliso/Coleta Tracking Account (AGTA)         \$0.137         \$0.000         \$23.008         \$23.008           9         Baseline Memorandum Account (BMA)         \$0.000         \$0.000         \$5.319         \$5.319           0         Brokerage Fee Balancing Acct         \$0.000         \$0.000         \$5.319         \$5.319           1         Catastrophic Event (CEMA - Northridge)         (\$0.000         \$0.000         \$0.000         \$0.000           2         Catastrophic Event (CEMA - Northridge)         \$0.000         \$0.000         \$0.000         \$0.000           3         Conservation Expense Account (CEA)         \$0.000         \$0.000         \$0.000         \$0.000           4         Core Fixed Cost Account (CEA)         \$0.000         \$0.000         \$0.000         \$0.000           6         Economic Practicality Shortfall Memo Acct         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           8         Enhanced Oil Recovery Account NONCORE         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           9         Interevenor Award Memo Acct (MRIA)         \$0.000  |    |   |  |              |                |              |                 |    |
| 8         Aliso/Goleta Tracking Account (AGTA)         \$0.137         \$0.000         \$23.008         \$23.008         \$23.008           9         Baseline Memorandum Account (BMA)         \$0.000         \$0.000         \$0.000         \$0.000           9         Baseline Memorandum Account (BMA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           9         Baseline Memorandum Account (CEA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           2< Catastrophic Event (CEMA - Northridge)  | _  |   | (44, 44, 44, 44, 44, 44, 44, 44, 44, 44, |              | (1             |              | (1              | )  |
| 9         Baseline Memorandum Account (BMA)         \$0.000 <td></td> <td>0 ,</td> <td></td> <td></td> <td>· · · /</td> <td></td> <td></td> <td>J.</td>  |    | 0 ,   |  |              | · · · /        |              |                 | J. |
| 0         Brokerage Fee Balancing Acct         \$0.032         \$0.000         \$5.319         \$5.319           1         Catastrophic Event (CEMA - Northridge)         (\$0.000)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           2         Catastrophic Event (CEMA - Double Refund)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           2         Catastrophic Event (CEMA - Double Refund)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           2         Core Fixed Cost Account (CEA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           4         Core Fixed Cost Account (CEA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$7.66.577         \$11.931.649         \$1.432.529         \$1.432.529         \$1.041.648         \$0.000         \$5.0.00         \$5.60.637         \$1.931.649         \$245.299         \$2.65.06.37         \$1.931.649         \$245.299         \$0.000         \$5.0.00         \$5.60.637         \$1.931.649 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>   |    |   |  |              |                |              |                 |    |
| 1         Catastrophic Event (CEMA - Northridge)         (\$0.000)         \$0.000         \$0.000         \$0.000           2         Catastrophic Event (CEMA - Double Refund)         \$0.000         \$0.000         \$0.000         \$0.000           3         Conservation Expense Account (CEA)         \$0.000         \$0.000         \$0.000         \$0.000           4         Core Fixed Cost Account (CFCA)         \$0.000         \$0.000         \$0.000         \$0.000           5         Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           6         Economic Practicality Shortfall Memo Acct         \$0.000         \$0.000         \$0.000         \$0.000           6         Enhanced Oil Recovery Account CORE         \$0.000         \$0.000         \$77.0717         \$77.0717           70         Hazardous Substance Cost Recovery Acct         \$45.545         \$0.000         \$70.000         \$0.000           3         Montebello Refund Memo Acct (MITA)         \$0.47.413         \$0.000         \$90.000         \$0.000           3         Montebello Refund Memo Acct (MITA)         \$47.443         \$0.000         \$97.951.811         \$245.299           4         Natural Gas Vehicles Acct         \$67.716         \$0.000         \$0.000  |    |   |  |              |                |              |                 |    |
| 22         Catastrophic Event (CEMA - Double Refund)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           3         Conservation Expense Account (CEA)         \$0.000         \$0.000         \$0.000         \$0.000           4         Core Fixed Cost Account (CECA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           6         Economic Practicality Shortfall Memo Acct         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           6         Economic Practicality Shortfall Memo Acct         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           7         El Paso Turned-Back Capacity Bal Acct (EPTCBA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           8         Enhanced Oil Recovery Account NONCORE         \$3.004         \$0.000         \$7.760.577         \$11.931.649           1         Intervenor Award Memo Acct         \$0.936         \$0.000         \$0.000         \$0.000           2         Montebello True-Up Tracking Acct (MTA)         \$0.000         \$0.000         \$0.000         \$0.000           3         Noncore Fixed Cost Tracking Account (NECA)         \$101.115         \$0.000         \$0.000         \$0.000         \$0.000  |    |   |  |              |                |              |                 |    |
| 33         Conservation Expense Account (CEA)         \$0.000<   |    |   | · · · ·                                  |              |                |              | · · · ·         | 1  |
| 44         Core Fixed Cost Account (CFCA)         \$0.000  |    |   |  |              |                |              |                 |    |
| 5         Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           6         Economic Practicality Shortfall Memo Acct         \$0.000         \$7,562.273         \$11,931.649         \$11424.25.29         \$11,931.649         \$242.299         \$10 method Recovery Acct MRMA)         \$0.000   |    |   |  |              |                |              |                 |    |
| 66         Economic Practicality Shortfall Memo Acct         \$0.000   |    |   |  |              |                |              |                 |    |
| 7       El Paso Turned-Back Capacity Bal Acct (EPTCBA)       \$0.000       \$0.000       \$0.000       \$0.000         8       Enhanced Oil Recovery Account CORE       \$0.000       \$0.000       \$770.717       \$770.717         9       Enhanced Oil Recovery Account NONCORE       \$3.004       \$0.000       \$776.61.577       \$11,931.649         10       Hazardous Substance Cost Recovery Acct       \$45.545       \$0.000       \$7,660.577       \$11,931.649         20       Montebello Refund Memo Acct       \$0.936       \$0.000       \$7,660.577       \$11,931.649         21       Intervenor Award Memo Acct (MRMA)       \$0.000       \$0.000       \$0.000       \$245.299         2       Montebello True-Up Tracking Acct (MITA)       \$47.443       \$0.000       \$5,951.811       \$265.66.037         35       Noncore Cost/Rev Memo Acct (ratepayer share)       \$0.000       \$0.000       \$90.000       \$60.000         6       Noncore Fixed Cost Tracking Account (NFCA)       \$101.115       \$0.000       \$17,007.433       \$17,007.433         36       Noncore Fixed Cost Tracking Account (CCSI)       \$0.000       \$0.000       \$0.000       \$0.000         37       Noncore Fixed Cost Tracking Account (PPC)       \$0.000       \$0.000       \$0.0000       \$0.000      <   |    |   |  |              |                |              |                 |    |
| 8         Enhanced Oil Recovery Account CORE         \$0.000         \$0.000         \$0.000         \$7,562.273           99         Enhanced Oil Recovery Account NONCORE         \$3.004         \$0.000         \$7,660.577         \$11,931.649           10         Hazardous Substance Cost Recovery Acct         \$45.545         \$0.000         \$7,660.577         \$11,931.649           11         Intervenor Award Memo Acct         \$0.936         \$0.000         \$157.491         \$2452.299           2         Montebello Refund Memo Acct (MRMA)         \$0.000         \$0.000         \$0.000         \$0.000           3         Montebello True-Up Tracking Acct (MITA)         \$47.443         \$0.000         \$7,661.771         \$26,506.037           4         Natural Gas Vehicles Acct         (\$7,716)         \$0.000         \$20.000         \$0.000         \$0.000           5         Noncore Cost/Rev Memo Acct (ratepayer share)         \$0.000         \$0.000         \$17,007.433         \$17,007.433           7         Noncore Fixed Cost Tracking Account (NPCA)         \$101.115         \$0.000         \$0.000         \$0.000         \$0.000           8         Noncore Fixed Cost Tracking Account (MPO)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           9  |    |   |  |              |                |              |                 | ł  |
| 9         Enhanced Oil Recovery Account NONCORE         \$3.004         \$0.000         \$770.717         \$770.717           0         Hazardous Substance Cost Recovery Acct         \$455.545         \$0.000         \$7,660.577         \$11,931.649           1         Intervenor Award Memo Acct         \$0.936         \$0.000         \$157.491         \$245.299           2         Montebello Refund Memo Acct (MTA)         \$0.000         \$0.000         \$0.000         \$0.000           3         Montebello True-Up Tracking Acct (MTA)         \$47.443         \$0.000         \$7,951.811         \$26,506.037           4         Natural Gas Vehicles Acct         (\$7,716)         \$0.000         \$0.000         \$0.000           6         Noncore Cost/Rev Memo Acct (ratepayer share)         \$0.000         \$0.000         \$0.000         \$0.7011         \$17,07.433           7         Noncore Fixed Cost Tracking Account (NFCA)         \$101.115         \$0.000         \$  | 7  |   | \$0.000                                  |              | \$0.000        |              |                 |    |
| 0         Hazardous Substance Cost Recovery Acct         \$45.545         \$0.000         \$7,660.577         \$11,931.649           1         Intervenor Award Memo Acct         \$0.936         \$0.000         \$0.000         \$0.000         \$245.299           2         Montebello Refund Memo Acct (MRMA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           3         Montebello True-Up Tracking Acct (MITA)         \$47.443         \$0.000         \$7,951.811         \$26,506.037           4         Natural Gas Vehicles Acct         (\$7,716)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           6         Noncore Fixed Cost Account (NFCA)         \$101.115         \$0.000         \$17,071.433   |    |   |  |              |                |              |                 |    |
| 1       Intervenor Award Memo Acct       \$0.936       \$0.000       \$157.491       \$245.299         2       Montebello Refund Memo Acct (MRMA)       \$0.000       \$0.000       \$0.000       \$0.000         3       Montebello True-Up Tracking Acct (MITA)       \$47.443       \$0.000       \$7,951.811       \$26,506.037         4       Natural Gas Vehicles Acct       (\$7.716)       \$0.000       \$0.000       \$0.000       \$0.000         5       Noncore Cost/Rev Memo Acct (ratepayer share)       \$0.000       \$0.000       \$0.000       \$0.000       \$0.000         6       Noncore Fixed Cost Account (NFCA)       \$101.115       \$0.000       \$17,007.433       \$17,007.433         7       Noncore Fixed Cost Tracking Account (MPO)       (\$0.005)       \$0.000       \$0.000       \$0.000         9       Noncore Fixed Cost Tracking Account (PDC)       \$0.000       \$0.000       \$0.000       \$0.000         1       Noncore Fixed Cost Tracking Account (PDC)       \$0.000       \$0.000       \$0.000       \$0.000         1       Noncore Storage Balancing Acct (Subscribed)       \$0.000       \$0.000       \$0.000       \$0.000         2       Noncore Fixed Cost Tracking Account (PDC)       \$0.000       \$0.000       \$0.000       \$0.000       \$0.000   | 9  | Enhanced Oil Recovery Account NONCORE             | \$3.004                                  | \$0.000      | \$770.717      |              | \$770.717       |    |
| 2         Montebello Refund Memo Acct (MRMA)         \$0.000         \$0.000         \$0.000         \$0.000           3         Montebello True-Up Tracking Acct (MTTA)         \$47,443         \$0.000         \$7,951.811         \$26,506.037           4         Natural Gas Vehicles Acct         (\$7,716)         \$0.000         \$97,851.811         \$26,506.037           5         Noncore Cost/Rev Memo Acct (ratepayer share)         \$0.000         \$0.000         \$0.000         \$0.000           6         Noncore Fixed Cost Account (NFCA)         \$101.115         \$0.000         \$17,07.433         \$17,07.433           7         Noncore Fixed Cost Tracking Account (CCSI)         \$0.000         \$0.000         \$0.000         \$0.000           8         Noncore Fixed Cost Tracking Account (PDC)         \$0.000         \$0.000         \$0.000         \$0.000           9         Noncore Fixed Cost Tracking Account (PDC)         \$0.000   | 0  | Hazardous Substance Cost Recovery Acct            | \$45.545                                 | \$0.000      | \$7,660.577    |              | \$11,931.649    |    |
| 3       Montebello True-Up Tracking Acct (MTTA)       \$47.443       \$0.000       \$7,951.811       \$26,506.037         4       Natural Gas Vehicles Acct       (\$7,716)       \$0.000       \$0.000       \$0.000       \$0.000         5       Noncore Cost/Rev Memo Acct (ratepayer share)       \$0.000       \$0.000       \$0.000       \$0.000       \$0.000         6       Noncore Fixed Cost Account (NFCA)       \$101.115       \$0.000       \$17,007.433       \$17,007.433         7       Noncore Fixed Cost Tracking Account (MPO)       (\$0.005)       \$0.000       \$0.000       \$0.000         8       Noncore Fixed Cost Tracking Account (PDC)       \$0.000       \$0.000       \$0.000       \$0.000         9       Noncore Fixed Cost Tracking Account (TOP)       \$0.000       \$0.000       \$0.000       \$0.000         10       Noncore Fixed Cost Tracking Acct (unsubscribed)       \$2.134       \$0.000       \$0.000       \$0.000         10       Noncore Storage Balancing Acct (Unsubscribed)       \$2.134       \$0.000       \$0.000       \$0.000         13       Pitas Point Franchise & Uncollectibles Acct       \$0.000       \$0.000       \$0.000       \$0.000         14       Post Retirem Benefits Other than Pensions (PBOPS)       (\$9.959)       \$0.000       \$0.000   | 1  | Intervenor Award Memo Acct                        | \$0.936                                  | \$0.000      | \$157.491      |              | \$245.299       |    |
| 4       Natural Gas Vehicles Acct       (\$7.716)       \$0.000       (\$978.634)       (\$1.692.733)         5       Noncore Cost/Rev Memo Acct (ratepayer share)       \$0.000       \$0.000       \$0.000       \$0.000         6       Noncore Fixed Cost Account (NFCA)       \$101.115       \$0.000       \$17,007.433       \$17,007.433         7       Noncore Fixed Cost Tracking Account (MPO)       (\$0.000       \$0.000       (\$0.854)       (\$0.854)         9       Noncore Fixed Cost Tracking Account (PDC)       \$0.000       \$0.000       \$0.000       \$0.000         0       Noncore Fixed Cost Tracking Account (CDP)       \$0.000       \$0.000       \$0.000       \$0.000         0       Noncore Fixed Cost Tracking Account (PDC)       \$0.000       \$0.000       \$0.000       \$0.000         1       Noncore Storage Balancing Acct (Unsubscribed)       \$0.000       \$0.000       \$0.000       \$0.000         2       Noncore Storage Balancing Acct (Unsubscribed)       \$2.134       \$0.000       \$0.000       \$0.000         3       Pitas Point Franchise & Uncollectibles Acct       \$0.000       \$0.000       \$0.000       \$0.000         4       Post Retirem Benefits Other than Pensions (PBOPS)       (\$9.959)       \$0.000       \$0.052)       (\$0.466]   | 2  | Montebello Refund Memo Acct (MRMA)                | \$0.000                                  | \$0.000      | \$0.000        |              | \$0.000         |    |
| 5         Noncore Cost/Rev Memo Acct (ratepayer share)         \$0.000 <t< td=""><td>3</td><td>Montebello True-Up Tracking Acct (MTTA)</td><td>\$47.443</td><td>\$0.000</td><td>\$7,951.811</td><td></td><td>\$26,506.037</td><td></td></t<>   | 3  | Montebello True-Up Tracking Acct (MTTA)           | \$47.443                                 | \$0.000      | \$7,951.811    |              | \$26,506.037    |    |
| 6         Noncore Fixed Cost Account (NFCA)         \$101.115         \$0.000         \$17,007.433         \$17,007.433           7         Noncore Fixed Cost Tracking Account (MPO)         \$0.000         \$0.000         \$(\$7.071)         \$(\$7.071)           8         Noncore Fixed Cost Tracking Account (MPO)         \$(\$0.005)         \$0.000         \$(\$0.854)         \$(\$0.854)           9         Noncore Fixed Cost Tracking Account (PDC)         \$0.000         \$0.000         \$0.000         \$0.000           10         Noncore Fixed Cost Tracking Account (PDC)         \$0.000         \$0.000         \$0.000         \$0.000           1         Noncore Fixed Cost Tracking Account (PDC)         \$0.000         \$0.000         \$0.000         \$0.000           1         Noncore Storage Balancing Acct (Subscribed)         \$0.000         \$0.000         \$0.000         \$0.000           2         Noncore Storage Balancing Acct (Unsubscribed)         \$2.134         \$0.000         \$0.000         \$0.000           3         Pitas Point Franchise & Uncollectibles Acct         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           4         Post Retirem Benefits Other than Pensions (PBOPS)         \$(\$9.959)         \$0.000         \$(\$0.052)         \$(\$2.2965.108)         \$(\$2.2965.108)         \$(\$2.4  | 4  | Natural Gas Vehicles Acct                         | (\$7.716)                                | \$0.000      | (\$978.634)    |              | (\$1,692.733)   | 1  |
| 7         Noncore Fixed Cost Tracking Account (CCSI)         \$0.000         \$0.000         \$(\$7.071)         \$(\$7.071)           8         Noncore Fixed Cost Tracking Account (MPO)         \$(\$0.005)         \$0.000         \$(\$0.854)         \$(\$0.854)           9         Noncore Fixed Cost Tracking Account (PDC)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           0         Noncore Fixed Cost Tracking Account (TOP)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           1         Noncore Storage Balancing Acct (Subscribed)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           2         Noncore Storage Balancing Acct (Unsubscribed)         \$2.134         \$0.000         \$0.000         \$0.000           3         Pitas Point Franchise & Uncollectibles Acct         \$0.000         \$0.000         \$0.000         \$0.000           4         Post Retirem Benefits Other than Pensions (PBOPS)         \$(\$9.959)         \$0.000         \$(\$0.052)         \$(\$0.466)           6         Research Royalty Memo Acct         \$(\$0.011)         \$0.000         \$(\$2.793)         \$(\$2.2,96.108)           7         Self-Generation Program Memo Account (SGPMA)         \$72.582         \$0.000         \$(\$3.83.329)         \$(\$3.445.594]<   | 5  | Noncore Cost/Rev Memo Acct (ratepayer share)      | \$0.000                                  | \$0.000      | \$0.000        |              | \$0.000         |    |
| 8         Noncore Fixed Cost Tracking Account (MPO)         (\$0.005)         \$0.000         (\$0.854)         (\$0.854)           9         Noncore Fixed Cost Tracking Account (PDC)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           0         Noncore Fixed Cost Tracking Account (TOP)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           1         Noncore Storage Balancing Acct (Subscribed)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           2         Noncore Storage Balancing Acct (Unsubscribed)         \$2.134         \$0.000         \$358.966         \$559.103           3         Pitas Point Franchise & Uncollectibles Acct         \$0.000         \$0.000         \$0.000         \$0.000           4         Post Retirem Benefits Other than Pensions (PBOPS)         \$(\$9.959)         \$0.000         \$(\$0.052)         \$(\$62.965.108)           5         RD&D Expense Acct         \$(\$0.011)         \$0.000         \$(\$2.799)         \$(\$2.6466]           6         Research Royalty Memo Acct         \$(\$0.011)         \$0.000         \$(\$2.74.348)         \$(\$0.011)           7         Self-Generation Program Memo Account (SGPMA)         \$72.582         \$0.000         \$\$12.208.219         \$19.014.779  | 6  | Noncore Fixed Cost Account (NFCA)                 | \$101.115                                | \$0.000      | \$17,007.433   |              | \$17,007.433    |    |
| 9         Noncore Fixed Cost Tracking Account (PDC)         \$0.000         \$   | 7  | Noncore Fixed Cost Tracking Account (CCSI)        | \$0.000                                  | \$0.000      | (\$7.071)      |              | (\$7.071)       | ,  |
| 0         Noncore Fixed Cost Tracking Account (TOP)         \$0.000         \$0.000         \$0.000         \$0.000           1         Noncore Storage Balancing Acct (Subscribed)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           2         Noncore Storage Balancing Acct (Unsubscribed)         \$2.134         \$0.000         \$358.966         \$559.103           3         Pitas Point Franchise & Uncollectibles Acct         \$0.000         \$0.000         \$0.000         \$0.000           4         Post Retirem Benefits Other than Pensions (PBOPS)         \$9.959)         \$0.000         \$0.000         \$0.052)         \$(\$22,965.108)           5         RD&D Expense Acct         \$(\$0.000)         \$0.000         \$(\$0.052)         \$(\$24,348)           6         Research Royalty Memo Acct         \$(\$0.011)         \$0.000         \$(\$22,82.19)         \$19,014.779           8         Wheeler Ridge Firm Access Charge Memo Acct         \$(\$1.494)         \$0.000 <td< td=""><td>8</td><td>Noncore Fixed Cost Tracking Account (MPO)</td><td>(\$0.005)</td><td>\$0.000</td><td>(\$0.854)</td><td></td><td>(\$0.854)</td><td>,</td></td<>   | 8  | Noncore Fixed Cost Tracking Account (MPO)         | (\$0.005)                                | \$0.000      | (\$0.854)      |              | (\$0.854)       | ,  |
| 0         Noncore Fixed Cost Tracking Account (TOP)         \$0.000         \$0.000         \$0.000         \$0.000           1         Noncore Storage Balancing Acct (Subscribed)         \$0.000         \$0.000         \$0.000         \$0.000           2         Noncore Storage Balancing Acct (Subscribed)         \$2.134         \$0.000         \$358.966         \$559.103           3         Pitas Point Franchise & Uncollectibles Acct         \$0.000         \$0.000         \$0.000         \$0.000           4         Post Retirem Benefits Other than Pensions (PBOPS)         \$(\$9.959)         \$0.000         \$(\$2.2,554.913)         \$(\$22,965.108)           5         RD&D Expense Acct         \$(\$0.001)         \$0.000         \$(\$0.052)         \$(\$64.66           6         Research Royalty Memo Acct         \$(\$0.011)         \$0.000         \$(\$2.709)         \$(\$22,495.108)           7         Self-Generation Program Memo Account (SGPMA)         \$72.582         \$0.000         \$\$12,208.219         \$19,014.779           8         Wheeler Ridge Firm Access Charge Memo Acct         \$\$1.494         \$0.000         \$\$0.000         \$\$0.000         \$\$0.000         \$\$0.000         \$\$0.000         \$\$0.000         \$\$0.000         \$\$0.000         \$\$0.000         \$\$0.000         \$\$0.000         \$\$0.000         \$\$0.000   | 9  | Noncore Fixed Cost Tracking Account (PDC)         | \$0.000                                  | \$0.000      | \$0.000        |              | \$0.000         |    |
| 1         Noncore Storage Balancing Acct (Subscribed)         \$0.000         \$0.000         \$0.000         \$0.000           2         Noncore Storage Balancing Acct (Unsubscribed)         \$2.134         \$0.000         \$358,966         \$559,103           3         Pitas Point Franchise & Uncollectibles Acct         \$0.000         \$0.000         \$0.000         \$0.000           4         Post Retirem Benefits Other than Pensions (PBOPS)         \$9,959)         \$0.000         \$(\$2,2965,108)           5         RD&D Expense Acct         (\$0.000)         \$0.000         \$(\$2,2965,108)           6         Research Royalty Memo Acct         (\$0.001)         \$0.000         \$(\$2,2965,108)           7         Self-Generation Program Memo Account (SGPMA)         \$72,582         \$0.000         \$(\$2,709)         \$(\$24,348)           8         Wheeler Ridge Firm Access Charge Memo Acct         (\$1.494)         \$0.000         \$(\$383,329)         \$(\$3,445,594]           9         Zone Rate Credit Limitation Memo Acct         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000 <td>0</td> <td></td> <td>\$0.000</td> <td>\$0.000</td> <td>\$0.000</td> <td></td> <td>\$0.000</td> <td></td>  | 0  |   | \$0.000                                  | \$0.000      | \$0.000        |              | \$0.000         |    |
| 2         Noncore Storage Balancing Acct (Unsubscribed)         \$2.134         \$0.000         \$358.966         \$559.103           3         Pitas Point Franchise & Uncollectibles Acct         \$0.000         \$0.000         \$0.000         \$0.000           4         Post Retirem Benefits Other than Pensions (PBOPS)         (\$9.959)         \$0.000         (\$2,554.913)         \$(\$22,965.108)           5         RD&D Expense Acct         (\$0.000)         \$0.000         (\$0.052)         \$(\$0.466)           6         Research Royalty Memo Acct         (\$0.011)         \$0.000         \$(\$2.793)         \$(\$24.348)           7         Self-Generation Program Memo Account (SGPMA)         \$72.582         \$0.000         \$\$12,208.219         \$\$19,014.779           8         Wheeler Ridge Firm Access Charge Memo Acct         (\$1.494)         \$0.000         \$\$0.000         \$\$0.000           9         Zone Rate Credit Limitation Memo Acct         \$0.000         \$\$0.000  | 1  |   | \$0.000                                  | \$0.000      | \$0.000        |              | \$0.000         |    |
| 3         Pitas Point Franchise & Uncollectibles Acct         \$0.000         \$0.000         \$0.000         \$0.000           4         Post Retirem Benefits Other than Pensions (PBOPS)         (\$9.959)         \$0.000         (\$2,554.913)         (\$22,965.108)           5         RD&D Expense Acct         (\$0.000)         \$0.000         (\$0.052)         (\$0.466)           6         Research Royalty Memo Acct         (\$0.011)         \$0.000         (\$2.709)         (\$24.348)           7         Self-Generation Program Memo Account (SGPMA)         \$72.582         \$0.000         \$12,208.219         \$19,014.779           8         Wheeler Ridge Firm Access Charge Memo Acct         (\$1.494)         \$0.000         (\$383.329)         (\$3,445.594]           2         Zone Rate Credit Limitation Memo Acct         \$0.000         \$0.000         \$0.000         \$0.000           9         Subtotal: Balancing and Tracking Accounts         \$253.719         \$0.000         \$42,197.508         \$0.000         \$15,506.065  | 2  |   | \$2.134                                  | \$0.000      | \$358.966      |              | \$559.103       |    |
| 4         Post Retirem Benefits Other than Pensions (PBOPS)         (\$9.959)         \$0.000         (\$2,254.913)         (\$22,965.108)           5         RD&D Expense Acct         (\$0.000)         \$0.000         (\$0.052)         (\$0.466)           6         Research Royalty Memo Acct         (\$0.011)         \$0.000         (\$2.709)         (\$24,348)           7         Self-Generation Program Memo Account (SGPMA)         \$72.582         \$0.000         \$12,208.219         \$19,014.779           8         Wheeler Ridge Firm Access Charge Memo Acct         (\$1.494)         \$0.000         (\$383.329)         (\$3,445.594]           9         Zone Rate Credit Limitation Memo Acct         \$0.000         \$0.000         \$0.000         \$0.000           8         Ubtotal: Balancing and Tracking Accounts         \$253.719         \$0.000         \$42,197.508         \$0.000         \$15,506.065]  |    |   |  |              |                |              |                 |    |
| 5         RD&D Expense Acct         (\$0.000)         \$0.000         (\$0.052)         (\$0.466)           6         Research Royalty Memo Acct         (\$0.011)         \$0.000         (\$2.709)         (\$24.348)           5         Fef-Generation Program Memo Account (SGPMA)         \$72.582         \$0.000         \$12.208.219         \$19.014.779           8         Wheeler Ridge Firm Access Charge Memo Acct         (\$1.494)         \$0.000         \$383.329)         (\$3.445.594]           9         Zone Rate Credit Limitation Memo Acct         \$0.000         \$0.000         \$0.000         \$0.000           Subtotal: Balancing and Tracking Accounts         \$253.719         \$0.000         \$42,197.508         \$0.000         \$15,506.065   | 4  | Post Retirem Benefits Other than Pensions (PBOPS) |  |              |                |              | (\$22,965.108)  | J. |
| 6         Research Royalty Memo Acct         (\$0.011)         \$0.000         (\$2.709)         (\$24.348)           7         Self-Generation Program Memo Account (SGPMA)         \$72.582         \$0.000         \$12,208.219         \$19,014.779           8         Wheeler Ridge Firm Access Charge Memo Acct         (\$1.494)         \$0.000         \$33.329)         (\$3,445.594]           9         Zone Rate Credit Limitation Memo Acct         \$0.000         \$0.000         \$0.000         \$0.000           8         Ubtotal: Balancing and Tracking Accounts         \$253.719         \$0.000         \$42,197.508         \$0.000         \$15,506.057  |    |   | · · · ·                                  |              |                |              | (\$0.466)       |    |
| 7         Self-Generation Program Memo Account (SGPMA)         \$72.582         \$0.000         \$12,208.219         \$19,014.779           8         Wheeler Ridge Firm Access Charge Memo Acct         (\$1.494)         \$0.000         (\$383.329)         (\$3,445.594)           9         Zone Rate Credit Limitation Memo Acct         \$0.000         \$0.000         \$0.000         \$0.000           8         Wheeler Ridge Firm Access Charge Memo Acct         \$0.000         \$0.000         \$0.000         \$0.000           9         Zone Rate Credit Limitation Memo Acct         \$0.000         \$0.000         \$0.000         \$0.000           8         Wheter Ridge Firm Access Charge Memo Acct         \$253.719         \$0.000         \$0.000         \$0.000         \$0.000  |    |   |  |              |                |              | (\$24.348)      |    |
| 8         Wheeler Ridge Firm Access Charge Memo Acct         (\$1.494)         \$0.000         (\$383.329)         (\$3,445.594)           9         Zone Rate Credit Limitation Memo Acct         \$0.000         \$0.000         \$0.000         \$0.000           0         Subtotal: Balancing and Tracking Accounts         \$253.719         \$0.000         \$42,197.508         \$0.000         \$\$15,506.065   |    |   |  |              |                |              |                 |    |
| 9         Zone Rate Credit Limitation Memo Acct         \$0.000         \$0.000         \$0.000         \$0.000           0         Subtotal: Balancing and Tracking Accounts         \$253.719         \$0.000         \$42,197.508         \$0.000         \$15,506.065  |    |   |  |              |                |              | (\$3,445.594)   |    |
| 0 Subtotal: Balancing and Tracking Accounts \$253.719 \$0.000 \$42,197.508 \$0.000 (\$15,506.065)  |    |   | ` '                                      |              |                |              |                 |    |
|  |    |   |  |              |                | \$0.000      | (\$15,506.065)  | 1  |
| 1 Subtotal-Transportation Revenue Requirement \$879.689 \$21,000.000 \$244,128.388 \$13,473.070 \$1,568,074.713  |    |   |  |              |                |              |                 |    |

# TABLE SCG-16C Southern California Gas Company

## INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|     |  | Int'l Noncore | Unbndl'd     | Total          | Unallct'd    | Total           | 1        |
|-----|--|---------------|--------------|----------------|--------------|-----------------|----------|
|     | Description  | Mexicali      | Storage      | Noncore        | to NSBA      | System          |          |
|     | Α  | В             | С            | D              | E            | F               |          |
|     |  | (M\$)         | (M\$)        | (M\$)          | (M\$)        | (M\$)           |          |
| 91  | Subtotal-Trans. RRQ (Table SCG-16B)  | \$879.689     | \$21,000.000 | \$244,128.388  | \$13,473.070 | \$1,568,074.713 | 91       |
|     | OTHER COST ALLOCATION COMPONENTS   |               |              |                |              |                 |          |
| 92  | Core Interstate Pipeline Demand Charges (IPDC)   | \$0.000       | \$0.000      | \$0.000        |              | \$121,225.181   | 92       |
| 93  | Independent Power Producer (IPP) / COGEN Parity Adju   | istment       |              |                |              |                 | 93       |
| 94  | A = SUBTOTAL: TRANS. REV. REQ.   | \$879.689     | \$21,000.000 | \$244,128.388  | \$13,473.070 | \$1,689,299.894 | 94       |
|     | Less Enhanced Oil Recovery (EOR) Allocated Cost<br>Core Averaging (25% of Res / Retail Difference) |               |              | (\$22,777.014) |              | (\$22,777.014)  | 95<br>96 |
|     | B = SUBTOTAL: TRANS. RRQ w/o EOR   | \$879.689     | \$21,000.000 | \$221,351.374  | \$13,473.070 | \$1,666,522.880 | 97       |
|     |  |               |              |                |              |                 |          |
| 98  | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)   | \$0.221       | \$0.000      | \$156.248      | \$0.000      | \$63,257.534    | 98       |
| 99  | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP   | \$879.468     | \$21,000.000 | \$221,195.126  | \$13,473.070 | \$1,603,265.346 | 99       |
| 100 | Average Year Throughput (MDth)   | 3,642         |              | 610,423        |              | 950,295         | 100      |
| 101 | AVERAGE TRANSPORTATION RATES (\$\th)   | 2.415 ¢       |              | 3.624 ¢        |              | 16.871 ¢        | 101      |

## TABLE SCG-13A

#### Southern California Gas Company

## CORE COST ALLOCATION & REVENUE REQUIREMENTS

|          |  |                        | CORE                   | C&I                  | Non-Res            | Gas                | Core                                  | 1        |
|----------|--|------------------------|------------------------|----------------------|--------------------|--------------------|---------------------------------------|----------|
|          | Description  | Residential            | G-10                   | G-20                 | A/C                | Engine             | Totals                                | L        |
|          | A  | В                      | C<br><<<<< (M\$ Unless | D<br>Noted Otherwise | e E                | F                  | G<br>(M\$)                            |          |
|          | LONG RUN MARGINAL COST ELEMENTS  |                        | (WI¢ OIIICS            | Noted Otherwise      |                    |                    | (1414)                                |          |
|          | CUSTOMER RELATED   |                        |                        |                      |                    |                    |                                       |          |
| 1        | Number of Customers  | 4,695,661              | 200,385                | 95                   | 18                 | 698                | 4,896,857                             | 1        |
| 2        | Per unit LRMC Cost (M\$/Cust/Yr)   | \$0.06                 | \$0.23                 | \$1.09               | \$1.96             | \$1.95             | ¢247.800.872                          | 2        |
| 3        | Marginal Cust Cost Revenues  | \$300,393.918          | \$46,003.585           | \$103.329            | \$35.218           | \$1,363.811        | \$347,899.862                         | 3        |
| 4        | COMMON DISTRIBUTION - MEDIUM PRESSURE<br>Medium Pressure Peak Day Demand (mmcfd) | 2,486                  | 475                    | 15                   | 0                  | 1                  | 2,977                                 | 4        |
| 5        | Per Unit LRMC Cost (\$/mcfd)   | \$82.77                | \$82.77                | \$82.77              | \$82.77            | \$82.77            | 2,311                                 | 5        |
| 6        | Marginal MPD Cost Revenues   | \$205,780.446          | \$39,293.585           | \$1,209.723          | \$24.440           | \$60.820           | \$246,369.013                         | 6        |
|          | COMMON DISTRIBUTION - HIGH PRESSURE  |                        |                        |                      |                    |                    |                                       |          |
| 7        | High Pressure Peak Month Demand (mmcf)   | 41,110                 | 9,591                  | 434                  | 9                  | 27                 | 51,171                                | 7        |
| 8<br>9   | Per Unit LRMC Cost (\$/mcf) Marginal HPD Cost Revenues                           | \$0.69<br>\$28,408.207 | \$0.69<br>\$6,627.784  | \$0.69<br>\$300.192  | \$0.69<br>\$6.121  | \$0.69<br>\$18.813 | \$35,361.118                          | 8        |
| -        |  |                        |                        |                      |                    |                    |                                       |          |
| 10       | Total Marginal Distr Cost Revenues   | \$234,188.652          | \$45,921.369           | \$1,509.915          | \$30.562           | \$79.633           | \$281,730.131                         | 10       |
| 11       | TRANSMISSION<br>Cold-Year Throughput (mdth)                                      | 288,850                | 83,645                 | 4,800                | 120                | 1,604              | 379.019                               | 11       |
| 12       | Per Unit LRMC Cost (\$/dth)  | \$0.07                 | \$0.07                 | \$0.07               | \$0.07             | \$0.07             | 57 5,515                              | 12       |
| 13       | Marginal Transm Cost Revenues  | \$18,853.080           | \$5,459.465            | \$313.283            | \$7.832            | \$104.692          | \$24,738.353                          | 13       |
|          | STORAGE  |                        |                        |                      |                    |                    |                                       |          |
| 14       | Inventory<br>Reservations (mmcf)   | 59,324                 | 10,003                 | 672                  | 0                  | 0                  | 70,000                                | 14       |
| 14       | Per Unit LRMC Cost (\$/mcf)  | \$0.20                 | \$0.20                 | \$0.20               | \$0.20             | \$0.20             | 70,000                                | 15       |
| 16       | Marginal Inventory Revenues  | \$11,699.636           | \$1,972.838            | \$132.618            | \$0.000            | \$0.000            | \$13,805.093                          | 16       |
|          | Injection Capacity   |                        |                        |                      |                    |                    |                                       |          |
| 17       | Reservations (mmcfd)   | 277                    | 47                     | 3                    | 0                  | 0                  | 327                                   | 17       |
| 18<br>19 | Per Unit LRMC Cost (\$/mcfd)<br>Marginal Injection Capacity Revenues             | \$18.61<br>\$5,159.383 | \$18.61<br>\$869.995   | \$18.61<br>\$58.483  | \$18.61<br>\$0.000 | \$18.61<br>\$0.000 | \$6,087.861                           | 18<br>19 |
|          |  |                        |                        |                      |                    |                    |                                       |          |
| 20       | Injection Variable   | 59,993                 | 10.11(                 | 680                  | 7                  | 323                | 71 120                                | ~        |
| 20<br>21 | Injections (mdth)<br>Per Unit O&M Cost (\$/dth)                                  | \$0.01                 | 10,116<br>\$0.01       | \$0.01               | \$0.01             | \$0.01             | 71,120                                | 20<br>21 |
| 22       | Marginal Injection Variable Revenues   | \$698.722              | \$117.821              | \$7.920              | \$0.042            | \$1.883            | \$826.388                             | 22       |
|          | Withdrawal Capacity  |                        |                        |                      |                    |                    |                                       |          |
| 23       | Reservations (mmcfd)   | 1,616                  | 309                    | 10                   | 0                  | 0                  | 1,935                                 | 23       |
| 24       | Per Unit LRMC Cost (\$/mcfd)   | \$10.69                | \$10.69                | \$10.69              | \$10.69            | \$10.69            |                                       | 24       |
| 25       | Marginal Withdrawal Capacity Revs  | \$17,276.453           | \$3,298.923            | \$101.563            | \$2.052            | \$5.106            | \$20,684.096                          | 25       |
|          | Withdrawal Variable  |                        |                        |                      |                    |                    |                                       | 1        |
| 26       | Withdrawals (mdth)   | 59,993                 | 10,116                 | 680                  | 7                  | 323                | 71,120                                |          |
| 27<br>28 | Per Unit O&M Cost (\$/dth)<br>Marginal Withdrawal Variable Revs                  | \$0.02<br>\$973.155    | \$0.02<br>\$164.097    | \$0.02<br>\$11.031   | \$0.01<br>\$0.058  | \$0.01<br>\$2.622  | \$1,150.964                           | 22<br>28 |
| 20       | Total Seasonal Storage Revenues  | \$35,807.349           | \$6.423.675            | \$311.615            | \$2.151            | \$9.612            | \$42,554,402                          | 29       |
| 29       |  |                        | \$0,423.075            | \$511.015            | \$2.131            |                    | φ <del>4</del> 2,35 <del>4</del> .402 | 23       |
| 30       | 0  | \$356.279              | \$110.203              | \$6.555              | \$0.168            | \$2.244            | \$475.448                             |          |
| 31       | Company Use Gas, Transmission  | \$2,714.010            | \$839.484              | \$49.930             | \$1.279            | \$17.093           | \$3,621.796                           | 31       |
| 32       | UNSCALED MARGINAL COST REVENUES  | \$592,313.289          | \$104,757.781          | \$2,294.626          | \$77.210           | \$1,577.084        | \$701,019.991                         | 32       |
| 33       | EPMC Scaling Factor  | 1.79                   | 1.79                   | 1.79                 | 1.79               | 1.79               | 1.79                                  | 33       |
| 34       | SCALED LRMC REVENUES   | \$1,061,129.899        | \$187,673.679          | \$4,110.825          | \$138.323          | \$2,825.349        | \$1,255,878.074                       | 34       |
| 35       | + Margin-Related Marketing Costs   | \$14,202.000           | \$4,329.734            | \$135.266            | \$3.000            | \$33.000           | \$18,703.000                          | 35       |
| 36       | + SDG&E Moreno Credit  | \$438.413              | \$77.539               | \$1.698              | \$0.057            | \$1.167            | \$518.874                             | 36       |
| 37       | Subtotal   | \$1,075,770.312        | \$192,080.951          | \$4,247.789          | \$141.380          | \$2,859.516        | \$1,275,099.948                       | 37       |
| 38       | + Uncollectibles   | \$5,394.833            | \$963.258              | \$21.302             | \$0.709            | \$14.340           | \$6,394.442                           | 38       |
|          | TOTAL BASE MARGIN  | \$1,081,165.145        | \$193,044.209          | \$4,269.092          | \$142.089          | \$2,873.856        | \$1,281,494.390                       | 39       |

# TABLE SCG-13B

#### Southern California Gas Company

## CORE COST ALLOCATION & REVENUE REQUIREMENTS

|   |                           | CORE                      |                        | Non-Res               | Gas                    | Core                      |
|---|---------------------------|---------------------------|------------------------|-----------------------|------------------------|---------------------------|
| Description   | Residential               | G-10                      | G-20                   | A/C                   | Engine                 | Totals                    |
| A   | В                         | <u>C</u>                  | $\frac{D}{(M^{(h)})}$  | E                     | F                      | G<br>(M\$)                |
|   |                           |                           | < (1413)               |                       |                        | (1413)                    |
| Total Base Margin (Table SCG-13A)   | \$1,081,165.145           | \$193,044.209             | \$4,269.092            | \$142.089             | \$2,873.856            | \$1,281,494.390           |
| OTHER OPERATING COSTS AND REVENUES  |                           |                           |                        |                       |                        |                           |
| Brokerage Fee Adjustment: Core  | (\$4,876.779)             | (\$1,508.462)             | (\$89.719)             | (\$2.298)             | (\$30.714)             | (\$6,507.971)             |
| Brokerage Fee Adjustment: Noncore   | \$0.000                   | \$0.000                   | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| CCSI: Load Balancing  | \$0.000                   | \$0.000                   | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| Company Use Gas: Other  | \$205.827                 | \$63.665                  | \$3.787                | \$0.097               | \$1.296                | \$274.672                 |
| Company Use Gas: Storage  | \$2,858.220               | \$581.295                 | \$37.384               | \$0.589               | \$16.046               | \$3,493.535               |
| Exchange Revenues & Interutility Transactions                             | \$89.463                  | \$25.907                  | \$1.487                | \$0.037               | \$0.497                | \$117.391                 |
| Fuel Cell Equipment Revenues  | (\$291.804)               | (\$51.609)                | (\$1.130)              | (\$0.038)             | (\$0.777)              | (\$345.359)               |
| Marketing: DSM Program Awards   | \$0.000                   | \$0.000                   | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| Marketing: Non-Margin Costs   | \$46,591.927              | \$14,662.883              | \$97.394               | \$0.805               | \$65.932               | \$61,418.941              |
| RD&D "Common Good"  | \$4,504.656               | \$796.703                 | \$17.451               | \$0.587               | \$11.994               | \$5,331.391               |
| Unaccounted For Gas   | \$23,128.777              | \$687.103                 | (\$121.782)            | \$0.595               | \$7.948                | \$23,702.640              |
| Well Incidents & Surface Leaks  | \$128.048                 | \$21.592                  | \$1.451                | \$0.000               | \$0.000                | \$151.091                 |
| Subtotal: Other Operating Costs and Revenues                              | \$72,338.335              | \$15,279.077              | (\$53.677)             | \$0.373               | \$72.223               | \$87,636.331              |
| TRANSITION COSTS  |                           |                           |                        |                       |                        |                           |
| Interstate Trans. Cost Surcharge Account (ITCS)                           | \$0.000                   | \$0.000                   | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| MPO Transition Cost Adjustment  | \$0.000                   | \$0.000                   | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| Pitco/Popco Transition Costs  | (\$388.222)               | (\$120.083)               | (\$7.142)              | (\$0.183)             | (\$2.445)              | (\$518.076)               |
| Subtotal: Transition Costs  | (\$388.222)               | (\$120.083)               | (\$7.142)              | (\$0.183)             | (\$2.445)              | (\$518.076                |
|   | (° )                      |                           |                        | . ,                   |                        |                           |
| REGULATORY ACCOUNTS   | ¢0.000                    | \$0,000                   | ¢0.000                 | ¢0,000                | \$0.000                | ¢0,000                    |
| Affiliate Transaction Tracking Acct (AFTA)                                | \$0.000<br>\$0.000        | \$0.000<br>\$0.000        | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| Aliso/Goleta Tracking Account (AGTA)<br>Baseline Memorandum Account (BMA) | \$10,269.185              |                           | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
|   | \$10,289.185              | \$0.000                   | \$0.000                | \$0.000               |                        | \$10,269.185              |
| Brokerage Fee Balancing Acct<br>Catastrophic Event (CEMA - Northridge)    | \$0.000                   | \$0.000                   | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| Vacant  |                           | \$0.000                   | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| Vacant  | \$0.000<br>\$0.000        | \$0.000                   | \$0.000                | \$0.000               | \$0.000<br>\$0.000     | \$0.000                   |
|   |                           | \$0.000                   | \$0.000                | \$0.000               |                        | \$0.000                   |
| Core Fixed Cost Account (CFCA)  | (\$51,809.090)            | (\$16,025.338)            | (\$953.138)            | (\$24.411)            | (\$326.292)            | (\$69,138.270             |
| Vacant  | \$0.000                   | \$0.000                   | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| Economic Practicality Shortfall Memo Acct                                 | \$0.000                   | \$0.000                   | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| El Paso Turned-Back Capacity Bal Acct (EPTCBA)                            | \$4,533.157               | \$1,402.174               | \$83.397               | \$2.136               | \$28.550               | \$6,049.414               |
| Enhanced Oil Recovery Account CORE  | \$7,608.305               | \$1,345.621               | \$29.475               | \$0.992               | \$20.258               | \$9,004.650               |
| Enhanced Oil Recovery Account NONCORE                                     | \$0.000                   | \$0.000                   | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| Hazardous Substance Cost Recovery Acct                                    | \$3,454.078               | \$1,068.399               | \$63.545               | \$1.627               | \$21.754               | \$4,609.403               |
| Intervenor Award Memo Acct  | \$8.686                   | \$2.687                   | \$0.160                | \$0.004               | \$0.055                | \$11.591                  |
| Montebello Refund Memo Acct (MRMA)  | \$0.000                   | \$0.000                   | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| Montebello True-Up Tracking Acct (MTTA)                                   | \$0.000                   | \$0.000                   | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| Natural Gas Vehicles Acct   | (\$1,518.022)             | (\$469.547)               | (\$27.927)             | (\$0.715)             | (\$9.560)              | (\$2,025.772)             |
| Vacant  | \$0.000                   | \$0.000                   | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| Noncore Fixed Cost Account (NFCA)   | \$0.000                   | \$0.000                   | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| Noncore Fixed Cost Tracking Account (CCSI)                                | \$0.000                   | \$0.000                   | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| Noncore Fixed Cost Tracking Account (MPO)                                 | \$0.000                   | \$0.000                   | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| Noncore Fixed Cost Tracking Account (PDC)                                 | \$0.000                   | \$0.000                   | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| Noncore Fixed Cost Tracking Account (TOP)                                 | \$0.000                   | \$0.000                   | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| Noncore Storage Balancing Acct (Subscribed)                               | \$0.000                   | \$0.000                   | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| Noncore Storage Balancing Acct (Unsubscribed)                             | \$76.404                  | \$23.633                  | \$1.406                | \$0.036               | \$0.481                | \$101.960                 |
| Vacant  | \$0.000                   | \$0.000                   | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| Post Retirem Benefits Other than Pensions (PBOPS)                         | (\$8.280)                 | (\$1.464)                 | (\$0.032)              | (\$0.001)             | (\$0.022)              | (\$9.800)                 |
| RD&D Expense Acct   | \$0.000                   | \$0.000                   | \$0.000                | \$0.000               | \$0.000                | \$0.000                   |
| Research Royalty Memo Acct  | (\$36.977)                | (\$6.540)                 | (\$0.143)              | (\$0.005)             | (\$0.098)              | (\$43.764)                |
| Self-Generation Program Memo Account (SGPMA)                              | \$3,278.430               | \$1,014.068               | \$60.314               | \$1.545               | \$20.647               | \$4,375.004               |
| Wheeler Ridge Firm Access Charge Memo Acct                                | (\$722.354)               | (\$127.757)               | (\$2.798)              | (\$0.094)             | (\$1.923)              | (\$854.927)               |
| Vacant Subtotal: Balancing and Tracking Accounts                          | \$0.000<br>(\$24,866.479) | \$0.000<br>(\$11,774.065) | \$0.000<br>(\$745.743) | \$0.000<br>(\$18.886) | \$0.000<br>(\$246.152) | \$0.000<br>(\$37,651.326) |
| Subtotal. Dataliting and Hacking Accoults                                 | (\$24,000.479)            | (911,774.005)             | (\$743.743)            | (910.000)             | (\$240.132)            | (\$37,031.320)            |
|   |                           |                           |                        |                       |                        |                           |

## TABLE SCG-13C

#### Southern California Gas Company

## CORE COST ALLOCATION & REVENUE REQUIREMENTS

|          |   |  | CORE   | C&I                                     | Non-Res                                | Gas                                    | Core   | 1                        |
|----------|---|--|--|---|--|--|--|--------------------------|
|          | Description   | Residential                                      | G-10   | G-20                                    | A/C                                    | Engine                                 | Totals   |                          |
|          | A   | В  | С  | D                                       | E                                      | F                                      | G  |                          |
| -        |   | <<<<<<   |  | < (M\$) >>>>>>>                         | ·>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | ·>>>                                   | (M\$)  |                          |
| 91       | Subtotal-Trans. RRQ (Table SCG-13B)   | \$1,128,248.778                                  | \$196,429.138                                  | \$3,462.529                             | \$123.393                              | \$2,697.482                            | \$1,330,961.319                                  | 91                       |
|          | OTHER COST ALLOCATION COMPONENTS  |  |  |   |  |  |  |                          |
| 92<br>93 | Core Interstate Pipeline Demand Charges (IPDC)<br>Independent Power Producer (IPP) / COGEN Parity Adju  | \$90,840.663<br>ustment                          | \$28,098.397                                   | \$1,671.207                             | \$42.801                               | \$572.112                              | \$121,225.181                                    | 92<br>93                 |
| 94       | A = SUBTOTAL: TRANS. REV. REQ.  | \$1,219,089.441                                  | \$224,527.535                                  | \$5,133.736                             | \$166.194                              | \$3,269.594                            | \$1,452,186.500                                  | 94                       |
| 95       | Less Enhanced Oil Recovery (EOR) Allocated Cost   |  |  |   |  |  |  | 95                       |
| 96       | Core Averaging (25% of Res / Retail Difference)   | (\$29,128.842)                                   | \$29,128.842                                   |   |  |  |  | 96                       |
| 97       | B = SUBTOTAL: TRANS. RRQ w/o EOR  | \$1,189,960.599                                  | \$253,656.377                                  | \$5,133.736                             | \$166.194                              | \$3,269.594                            | \$1,452,186.500                                  | 97                       |
| 98       | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)  | \$51,096.583                                     | \$15,459.586                                   | \$114.845                               | \$1.392                                | \$77.926                               | \$66,750.332                                     | 98                       |
| 99       | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP  | \$1,138,864.016                                  | \$238,196.791                                  | \$5,018.891                             | \$164.803                              | \$3,191.667                            | \$1,385,436.168                                  | 99                       |
| 100      | Average Year Throughput (MDth)  | 254,685  | 78,778   | 4,685                                   | 120                                    | 1,604                                  | 339,873  | 100                      |
| 101      | AVERAGE TRANSPORTATION RATES (¢/th)   | 44.717 ¢   | 30.236 ¢                                       | 10.712 ¢                                | 13.734 ¢                               | 19.898 ¢                               | 40.763 ¢   | 101                      |
| 103      | GAS PROCUREMENT RELATED COSTS<br>Vacant<br>Carrying Cost Storage Inventory (CCSI): Other<br>Core Interstate Pipeline Demand Charge: SJ Lateral<br>TOTAL: PROCURMENT RELATED COSTS | \$1,289.734<br>\$5,875.054<br><b>\$7,164.788</b> | \$343.282<br>\$1,563.732<br><b>\$1,907.013</b> | \$14.839<br>\$67.595<br><b>\$82.435</b> | \$0.542<br>\$2.470<br>\$3.012          | \$7.796<br>\$35.511<br><b>\$43.306</b> | \$1,656.193<br>\$7,544.361<br><b>\$9,200.554</b> | 102<br>103<br>104<br>105 |
|          | Average Year Sales (MDth)   | 252,138  | 67,110   | 2,901                                   | 106                                    | 1,524                                  | 323,780  | 105                      |
| 107      | A = GAS PROC. RELATED COST (¢/th)   | 0.284 ¢  | 0.284 ¢  | 0.284 ¢                                 | 0.284 ¢                                | 0.284 ¢                                | 0.284 ¢  | 107                      |
| 108      | B = TOTAL PROC. RELATED RATE (¢/th)   | 45.001 ¢   | 30.521 ¢                                       | 10.996 ¢                                | 14.018 ¢                               | 20.182 ¢                               | 41.568 ¢   | 108                      |
| 109      | TOTAL: PROC. CUSTOMER TRANS. REVS.  | \$1,134,640.164                                  | \$204,824.873                                  | \$3,189.846                             | \$148.588                              | \$3,075.788                            | \$1,345,879.259                                  | 109                      |
| 110      | CORE AGGREGATION TRANSPORTATION (CAT) C<br>El Paso Settlement Proceeds Memo Acct (EPSPMA)   | CUSTOMER REFUNI<br>(\$34.450)                    | <u>)</u><br>(\$157.822)                        | (\$24.138)                              | (\$0.189)                              | (\$1.082)                              | (\$217.682)                                      | 110                      |
| 111      |   | (\$34.450)                                       | (\$157.822)                                    | (\$24.138)                              | (\$0.189)                              | (\$1.082)                              | (\$217.682)                                      |                          |
| 112      | CAT Customer Average Year Throughput (MDth)   | 2,547  | 11,668   | 1,784                                   | 14                                     | 80                                     | 16,093   | 112                      |
| 113      | A = CAT CUSTOMER REFUND (¢/th)  | (0.135 ¢)  | (0.135 ¢)                                      | (0.135 ¢)                               | (0.135 ¢)                              | (0.135 ¢)                              | (0.135 ¢)  | 113                      |
| 114      | B = TOTAL CAT CUSTOMER RATE (¢/th)  | 44.581 ¢   | 30.101 ¢                                       | 10.576 ¢                                | 13.598 ¢                               | 19.763 ¢                               | 30.162 ¢   | 114                      |
| 115      | TOTAL: TRANSPORTATION CUSTOMER REVS.  | \$11,354.190                                     | \$35,121.109                                   | \$1,887.341                             | \$19.038                               | \$158.103                              | \$48,539.781                                     | 115                      |

## TABLE SCG-14A

#### Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|          |  |                           | Electric Ge             | eneration                |   |                           | 1        |
|----------|--|---------------------------|-------------------------|--------------------------|---|---------------------------|----------|
|          | Description  | Industrial                | Cogen                   | IPP                      | EOR                                     | Total                     |          |
|          | A  | В                         | Č                       | D                        | E                                       | F                         |          |
|          |  | <<<<<                     | << (M\$ Unless No       | ted Otherwise) >>>       | >>>>>                                   | (M\$)                     |          |
|          | LONG RUN MARGINAL COST ELEMENTS                            |                           |                         |                          |   |                           |          |
|          | CUSTOMER RELATED   |                           |                         |                          |   |                           |          |
| 1        | Number of Customers  | 1,162                     | 215                     | 23                       | 67                                      | 1,467                     | 1        |
| 2        | Per unit LRMC Cost (M\$/Cust/Yr)                           | \$4.58                    | \$5.91                  | \$40.67                  | \$11.00                                 | 1,107                     | 2        |
| 3        | Marginal Cust Cost Revenues                                | \$5,328.941               | \$1,271.235             | \$935.420                | \$737.328                               | \$8,272.924               | 3        |
|          | -  |                           |                         |                          |   |                           |          |
|          | COMMON DISTRIBUTION - MEDIUM PRESSURE                      |                           |                         |                          |   |                           |          |
| 4        | Medium Pressure Peak Day Demand (mmcfd)                    | 152                       | 19                      | 0                        | 0                                       | 171                       | 4        |
| 5        | Per Unit LRMC Cost (\$/mcfd)                               | \$82.77                   | \$82.77                 | \$82.77                  | \$82.77                                 | ¢14.170.010               | 5        |
| 6        | Marginal MPD Cost Revenues                                 | \$12,598.370              | \$1,531.831             | \$0.000                  | \$33.117                                | \$14,163.318              | 6        |
|          | COMMON DISTRIBUTION - HIGH PRESSURE                        |                           |                         |                          |   |                           |          |
| 7        | High Pressure Peak Month Demand (mmcf)                     | 10,437                    | 3,100                   | 1,334                    | 268                                     | 15,139                    | 7        |
| 8        | Per Unit LRMC Cost (\$/mcf)                                | \$0.69                    | \$0.69                  | \$0.69                   | \$0.69                                  | 10/105                    | 8        |
| 9        | Marginal HPD Cost Revenues                                 | \$7,212.554               | \$2,142.228             | \$921.569                | \$185.419                               | \$10,461.769              | 9        |
|          |  |                           |                         |                          |   |                           |          |
| 10       | Total Marginal Distr Cost Revenues                         | \$19,810.923              | \$3,674.059             | \$921.569                | \$218.536                               | \$24,625.087              | 10       |
|          |  |                           |                         |                          |   |                           |          |
| 11       | TRANSMISSION   | 146,000                   | 00 705                  | 011 /01                  | 40.071                                  | 100 501                   |          |
|          | Cold-Year Throughput (mdth)<br>Per Unit LRMC Cost (\$/dth) | 146,890<br>\$0.07         | 82,735<br>\$0.07        | 211,691<br>\$0.07        | 48,271<br>\$0.07                        | 489,586                   | 11<br>12 |
|          | Marginal Transm Cost Revenues                              | \$9,587.428               | \$5,400.042             | \$13,816.946             | \$3,150.602                             | \$31,955.018              | 13       |
| 10       | wagnar Hanshi Cost Revenues                                | \$7,567.420               | \$0,100.012             | \$10,010.940             | \$5,100.002                             | \$51,555.010              | 10       |
|          | STORAGE  |                           |                         |                          |   |                           |          |
|          | Inventory  |                           |                         |                          |   |                           |          |
| 14       | Reservations (mmcf)  |                           |                         |                          |   |                           | 14       |
|          | Per Unit LRMC Cost (\$/mcf)                                |                           |                         |                          |   |                           | 15       |
| 16       | Marginal Inventory Revenues                                |                           |                         |                          |   |                           | 16       |
|          |  |                           |                         |                          |   |                           |          |
| 4.7      | Injection Capacity   |                           |                         |                          |   |                           | 45       |
| 17       | Reservations (mmcfd)<br>Per Unit LRMC Cost (\$/mcfd)       |                           |                         |                          |   |                           | 17<br>18 |
|          | Marginal Injection Capacity Revenues                       |                           |                         |                          |   |                           | 19       |
|          | in grin injection cupacity nevenues                        |                           |                         |                          |   |                           |          |
|          | Injection Variable   |                           |                         |                          |   |                           |          |
| 20       | Injections (mdth)  |                           |                         |                          |   |                           | 20       |
| 21       | Per Unit O&M Cost (\$/dth)                                 |                           |                         |                          |   |                           | 21       |
| 22       | Marginal Injection Variable Revenues                       |                           |                         |                          |   |                           | 22       |
|          |  |                           |                         |                          |   |                           |          |
| 23       | Withdrawal Capacity<br>Reservations (mmcfd)                |                           |                         |                          |   |                           | 23       |
|          | Per Unit LRMC Cost (\$/mcfd)                               |                           |                         |                          |   |                           | 23       |
|          | Marginal Withdrawal Capacity Revs                          |                           |                         |                          |   |                           | 25       |
| 20       | inaginal Willenawar Capacity Revs                          |                           |                         |                          |   |                           |          |
|          | Withdrawal Variable  |                           |                         |                          |   |                           |          |
| 26       | Withdrawals (mdth)   |                           |                         |                          |   |                           | 26       |
| 27       | Per Unit O&M Cost (\$/dth)                                 |                           |                         |                          |   |                           | 2        |
| 28       | Marginal Withdrawal Variable Revs                          |                           |                         |                          |   |                           | 28       |
| •        | T ( 10 10) D   |                           |                         |                          |   |                           |          |
| 29       | Total Seasonal Storage Revenues                            |                           |                         |                          |   |                           | 29       |
| 30       | Marginal Load Balancing Revenues                           | \$1,989.176               | \$1,129.728             | \$4,730.994              | \$1,422.403                             | \$9,272.301               | 3(       |
| 30<br>31 | Company Use Gas, Transmission                              | \$1,552.369               | \$881.648               | \$2,255.850              | \$514.389                               | \$5,204.255               | 3        |
| -        | J === ===, ======================                          | +-,-,-,-,-,               | +                       | +=,=>0.000               | +++++++++++++++++++++++++++++++++++++++ | <i>++++=</i>              | 1        |
| 32       | UNSCALED MARGINAL COST REVENUES                            | \$38,268.837              | \$12,356.711            | \$22,660.780             | \$6,043.257                             | \$79,329.585              | 3        |
|          |  |                           |                         |                          |   |                           |          |
| 33       | EPMC Scaling Factor  | 1.79                      | 1.79                    | 1.79                     | 3.33                                    | 1.91                      | 3        |
|          |  |                           |                         |                          |   |                           |          |
| 34       | SCALED LRMC REVENUES                                       | \$68,508.039              | \$22,120.716            | \$40,566.835             | \$20,147.422                            | \$151,343.011             | 34       |
|          |  | #0.000.000                | <b>#</b> <<< 000        | 4007 000                 | #075 000                                | #4 00 4 0CC               | -        |
| 35       | + Margin-Related Marketing Costs                           | \$3,008.000               | \$664.000               | \$937.000                | \$375.000                               | \$4,984.000               | 3        |
| 36<br>37 | + SDG&E Moreno Credit<br>Subtotal                          | \$28.325<br>\$71,544.365  | \$9.146<br>\$22,793.862 | \$16.773<br>\$41,520.607 | \$0.000<br>\$20,522.422                 | \$54.244<br>\$156,381.256 | 30<br>32 |
| 31       | Subioidi   | φ/ 1,0 <del>11</del> .000 | φ <i>∠∠,1 9</i> 3.00∠   | φ±1,520.007              | φ <b>20,</b> 322.422                    | φ130,301.236              | 3.       |
|          |  | 1                         |                         |                          |   | 1                         |          |
| 38       | + Uncollectibles   | \$358.785                 | \$114.308               | \$208.220                | \$0.000                                 | \$681.312                 | 39       |
| 38       | + Uncollectibles   | \$358.785                 | \$114.308               | \$208.220                | \$0.000                                 | \$681.312                 | 38       |

# TABLE SCG-14B

#### Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

| A         B         C         D         E         F  | Description                                   | Inductrial                            | Electric Go  | eneration<br>IPP | EOR          | Total         |
|--|---|---------------------------------------|--------------|------------------|--------------|---------------|
| Total Base Margin (Table SCG-14A)         \$71,903.149         \$52,908.170         \$41,728,827         \$20,552.422         \$157,062.568           OTHER OPERATING COSTS AND REVENUES<br>Brokerage Fee Adjustment: Nancore<br>(CSI: Load Blancing)         \$51,903.149         \$52,908.170         \$51,002         \$50,000         \$50,000         \$50,000         \$50,000         \$50,000         \$50,000         \$50,000         \$66,936           Company Use Gas: Storage<br>Exchange Revenues & Interutility Transactions         \$44,805         \$25,725         \$56,565         \$50,000         \$30,000 <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>                      |   |                                       |              |                  |              |               |
| OTHER OPERATING COSTS AND REVENUES<br>Brokarage Fee Adjustment Core<br>Brokarage Fee Adjustment Soncore<br>(\$19.886)         50.000<br>(\$11.294)         50.000<br>(\$28.897)         50.000<br>(\$60.077)           CCSI: Load Balancing<br>CCSI: Load Balancing<br>CCSI: Load Balancing<br>CCSI: Load Balancing<br>CCSI: Load Balancing<br>Company Use Gas Storage<br>Exchange Revenues & Intertility Transactions<br>S45.495         525.655         50.000<br>(\$68.0157)           Starkarg, Revenues & Intertility Transactions<br>Fuel Cell Equipment Revenues<br>(\$18.853)         564.855         513.465           Marketing, ESA Horgarn Awards<br>S0.000         50.000         50.000         50.000         50.000           Marketing, ESA Horgarn Awards         50.000         50.000         50.000         50.000           Marketing, ESA Horgarn Awards         51.367.101         52.744.484         52.001.786         57.511           SUBAD Common God*         52.716.448         51.360.110         52.744.484         52.000         55.923           Subtol: Other Operating Costs and Revenues         51.366.110         52.274.648         50.000  | A   |                                       | -            |                  |              |               |
| OTHER OPERATING COSTS AND REVENUES<br>Brokarage Fee Adjustment Core<br>Brokarage Fee Adjustment Soncore<br>(\$19.886)         50.000<br>(\$11.294)         50.000<br>(\$28.897)         50.000<br>(\$60.077)           CCSI: Load Balancing<br>CCSI: Load Balancing<br>CCSI: Load Balancing<br>CCSI: Load Balancing<br>CCSI: Load Balancing<br>Company Use Gas Storage<br>Exchange Revenues & Intertility Transactions<br>S45.495         525.655         50.000<br>(\$68.0157)           Starkarg, Revenues & Intertility Transactions<br>Fuel Cell Equipment Revenues<br>(\$18.853)         564.855         513.465           Marketing, ESA Horgarn Awards<br>S0.000         50.000         50.000         50.000         50.000           Marketing, ESA Horgarn Awards         50.000         50.000         50.000         50.000           Marketing, ESA Horgarn Awards         51.367.101         52.744.484         52.001.786         57.511           SUBAD Common God*         52.716.448         51.360.110         52.744.484         52.000         55.923           Subtol: Other Operating Costs and Revenues         51.366.110         52.274.648         50.000  |   |                                       |              |                  |              |               |
| Indexage Fee Adjustment Core         50.000         50.000         50.000         50.000         50.000           Brokerage Fee Adjustment Noncore         (§19.88%)         (§12.277)         \$31.235         \$50.000         \$64.976           CCG: Load Balancing         \$21.494         \$12.207         \$31.235         \$50.000         \$54.495           Company Use Gas Other         \$117.770         \$66.688         \$171.1761         \$39.000         \$50.000   | Total Base Margin (Table SCG-14A)             | \$71,903.149                          | \$22,908.170 | \$41,728.827     | \$20,522.422 | \$157,062.568 |
| Brokenge Fee Adjustment Noncore         (§19.886)         (§11.284)         (§22.897)         (§0.007)           CCSI: Load Blancing         S21.494         S12.207         S31.235         \$0.000         \$64.955           Company Use Gas: Storage         \$107.730         \$66.863         \$171.081         \$39.011         \$394.684           Company Use Gas: Storage         \$107.730         \$56.855         \$51.33.813         \$13.343.852           Exchange Revenues & Interutility Transactions         \$51.405         \$25.625         \$56.555         \$0.000   | OTHER OPERATING COSTS AND REVENUES            |                                       |              |                  |              |               |
| CCSE: Load Balancing         \$21,494         \$12,207         \$31,235         \$0,000         \$64,395           Company Use Gas: Other         \$11,770         \$56,683         \$171,1081         \$594,684           Company Use Gas: Other         \$14,353,23         \$229,351         \$556,635         \$50,000         \$13,353,832           Exchang Revenues & Interrutility Transactions         \$14,4545         \$52,562         \$65,555         \$0,000         \$50,000           Marketing: DNn-Margin Costs         \$97,561         \$0,000         \$0,000         \$50,000         \$50,000         \$57,817,98           BDAD         Common Good"         \$271,412         \$99,397         \$17,2140         \$50,000         \$57,817,98           Unlexicited K Surface Leaks         \$1,961         \$1,114         \$22,449         \$0,000         \$50,000         \$50,000           Textsate Trans. Cost Surcharge Account (ITCS)         \$4,460,788         \$2,533,448         \$6,452,267         \$0,000         \$50,000   | Brokerage Fee Adjustment: Core                | \$0.000                               | \$0.000      | \$0.000          | \$0.000      | \$0.000       |
| Company Use Cas: Öner<br>Company Use Cas: Storage         \$117730         \$66,863         \$171,081         \$394,084           Exchange Revenues & Interutility Transactions         \$45,495         \$25,625         \$65,863         \$133,835           Exchange Revenues & Interutility Transactions         \$45,495         \$25,625         \$65,863         \$111,461         \$50,000  | Brokerage Fee Adjustment: Noncore             | (\$19.886)                            | (\$11.294)   | (\$28.897)       | \$0.000      | (\$60.077)    |
| Commany Use Gas: Storage         \$400.832         \$229.351         \$566.635         \$133.813         \$1,353.825           Exchange Revenues & Internillity Transactions         \$64.8495         \$52.565         \$56.55         \$50.000         \$10.000         \$50.000           Marketing: DNM-Margin Costs         \$97.561         \$0.000         \$50.000         \$50.000         \$50.000         \$57.573.57           Neil Drichmen Good"         \$277.677         \$15.961         \$1.748.82         \$2.899         \$57.375           Well Incidents & Surface Leaks         \$1.761.448         \$1.980.864         \$3.744.92         \$2.245.92         \$9.666.396           TRANSTION COSTS         1         \$1.114         \$5.249.9         \$0.000         \$50.000           Pittorial Tomas, Cost Sarchange Account (ITCS)         \$4.440.788         \$1.980.864         \$3.744.92         \$2.245.92         \$9.666.396           Interstate Trans. Cost Sarchange Account (ITCS)         \$4.440.788         \$52.33.448         \$5.139.812         \$0.000         \$0.000           Particitate Trans. Cost Sarchange Account (ITCS)         \$4.440.788         \$5.233.434         \$6.192.822         \$0.000         \$50.000           Particitate Trans. Cost Sarchange Account (ITCS)         \$4.440.788         \$2.407.334         \$6.192.822.855         \$0.000  | CCSI: Load Balancing                          | \$21.494                              | \$12.207     | \$31.235         | \$0.000      | \$64.936      |
| Exchange Revenues & Interutility Transactions         \$45,495         \$25,625         \$65,565         \$0,000         \$136,685           Marketing: DSM Program Awards         \$0,000   | Company Use Gas: Other                        | \$117.730                             | \$66.863     | \$171.081        | \$39.011     | \$394.684     |
| Fuel Call Equipment Revenues         (\$18.853)         (\$6.088)         (\$11.164)         \$0.000         \$0.000           Marketing: Non-Margin Costs         \$97561         \$0.000         \$0.000         \$0.000         \$0.000           Marketing: Non-Margin Costs         \$97561         \$0.000         \$0.000         \$50.000         \$0.000         \$57.000         \$57.81.569         \$0.000         \$57.857.357           Unaccounted For Cas         \$77.672         \$1.569.1114         \$52.734.648         \$51.946         \$51.114         \$52.849         \$0.000         \$50.200           Tuberstate Sumface Loaks         \$1.9716.448         \$1.980.864         \$3.744.492         \$2.254.592         \$9,696.396           Tuberstate Trans. Cost Surcharge Account (ITCS)         \$4.460.788         \$2.573.448         \$6,492.267         \$0.000         \$0.000           Phitor/Topico Transtinor Costs         \$12.2457         \$12.407.944         \$0.000         \$0.000         \$0.000         \$0.000           Phitor Transition Costs         \$2.57372         \$2.407.344         \$6.189.862         \$0.000         \$0.000           Soutotal Transition Costs         \$2.2407.372         \$2.407.344         \$6.189.862         \$0.000         \$0.000         \$0.000           Soutotal Transition Costs         \$2.2  | Company Use Gas: Storage                      | \$403.832                             | \$229.351    | \$586.835        | \$133.813    | \$1,353.832   |
| Marketing; DSM Program Awards         \$0,000         \$0,000         \$0,000         \$0,000         \$0,000           Marketing; Non-Margin Costs         \$97,561         \$0,000         \$0,000         \$50,000         \$50,000           RDAD; Common Good"         \$291,042         \$93,975         \$172,340         \$0,000         \$597,561           Subtotal: Other Operating Costs and Revenues         \$1,716,448         \$1,960         \$3,744,492         \$2,254,592         \$9,663,96           TRANSITION COSTS         Interstate Trans. Cost Surcharge Account (ITCS)         \$4,460,788         \$2,233,448         \$6,482,267         \$0,000         \$10,000         \$0,000         \$10,000   | Exchange Revenues & Interutility Transactions | \$45.495                              | \$25.625     | \$65.565         | \$0.000      | \$136.685     |
| Marketing: Non-Margin Costs         \$97:561         \$0,000         \$0,000         \$97:561           BNdP 1'Common Good"         \$291/42         \$83,975         \$17:2.340         \$0,000         \$57:357           Unaccounted For Gas         \$776,072         \$1,569,110         \$2,274,648         \$2,284,992         \$57,924           Subtotal: Other Operating Costs and Revenues         \$1,716,448         \$1,908,964         \$3,744,492         \$2,254,592         \$9,966,396           TRANSITION COSTS         Interstate Trans. Cost Surcharge Account (ITCS)         \$4,460,788         \$2,533,448         \$6,642,267         \$0,000         \$0,0   | Fuel Cell Equipment Revenues                  | (\$18.853)                            | (\$6.088)    | (\$11.164)       | \$0.000      | (\$36.105)    |
| RDSD*Common Good*         \$291.042         \$93.975         \$172.340         \$9.000           Unaccounted For Gas         \$77.6072         \$1.509110         \$52.751.648         \$52.081.758         \$57.311.598           Subtota: Other Operating Cost and Revenues         \$1.716.448         \$1.980.864         \$3.744.492         \$52.254.592         \$9.669.396           TRANSITION COSTS         Interstate Trans. Cost Surcharge Account (ITCS)         \$4.460.788         \$2.233.448         \$6.482.267         \$0.000         \$50.000  |   | \$0.000                               | \$0.000      | \$0.000          | \$0.000      | \$0.000       |
| Unaccounted For Cas         \$776.072         \$1,590,110         \$2,784.48         \$2,081.786         \$7,815.398           Well Incidents & Surface Leaks         \$1,916         \$1,114         \$2,2449         \$2,000         \$5,924           Subtotal: Other Operating Costs and Revenues         \$1,716.448         \$1,990.864         \$3,744.492         \$2,2254.592         \$9,696.396           Interstate Trans. Cost Surcharge Account (ITCS)         \$4,460.788         \$2,233.448         \$6,482.267         \$0,000 <th< td=""><td>Marketing: Non-Margin Costs</td><td>\$97.561</td><td>\$0.000</td><td>\$0.000</td><td>\$0.000</td><td>\$97.561</td></th<>           | Marketing: Non-Margin Costs                   | \$97.561                              | \$0.000      | \$0.000          | \$0.000      | \$97.561      |
| Well Incidents & Surface Leaks         51.961         51.114         92.849         50.000         55.924           Subtotal: Other Operating Costs and Revenues         \$1,716.448         \$1,980.864         \$3,744.492         \$2,254.592         \$9,966.396           IRANSITION COSTS         Interstate Trans. Cost Surcharge Account (ITCS)         \$4,460.788         \$2,533.448         \$6,6482.267         \$0.000         \$13,476.504           MPO Transition Cost Adjustment         \$0.000   | RD&D "Common Good"                            | \$291.042                             | \$93.975     | \$172.340        | \$0.000      | \$557.357     |
| Subtotal: Other Operating Costs and Revenues         \$1,716.448         \$1,980.864         \$3,744.492         \$2,254.592         \$9,696.396           IRANSITION COSTS         Interstate Trans. Cost Surcharge Account (ITCS)         \$4,460.788         \$2,233.448         \$6,482.267         \$0,000         \$13,476.504           MPO Transition Cost J distanent         \$0,000 <td>Unaccounted For Gas</td> <td>\$776.072</td> <td>\$1,569.110</td> <td>\$2,754.648</td> <td>\$2,081.768</td> <td>\$7,181.598</td> | Unaccounted For Gas                           | \$776.072                             | \$1,569.110  | \$2,754.648      | \$2,081.768  | \$7,181.598   |
| RANSTION COSTS         Interstate Trans. Cost Surcharge Account (ITCS)         \$4,460,788         \$2,53,448         \$6,482,267         \$0,000         \$13,476,504           MPO Transition Cost Adjustment         \$0,000  |   | \$1.961                               | \$1.114      | \$2.849          | \$0.000      | \$5.924       |
| Interstate Trans. Cost Surcharge Account (ITCS)         \$4,460,788         \$2,533,448         \$6,482,267         \$0,000         \$13,476,504           MPO Transition Cost Adjustment         \$0,000         \$0  | Subtotal: Other Operating Costs and Revenues  | \$1,716.448                           | \$1,980.864  | \$3,744.492      | \$2,254.592  | \$9,696.396   |
| Interstate Trans. Cost Surcharge Account (ITCS)         \$4,460,788         \$2,233,448         \$6,482,267         \$0,000         \$13,476,504           MPO Transition Cost Adjustment         \$0,000         \$0  | TRANSITION COSTS                              |                                       |              |                  |              |               |
| MPD Transition Cost Adjustment         50.000         \$0.000         \$0.000         \$0.000           Pitco/Popco Transition Costs         (\$222.057)         (\$126.114)         (\$322.685)         \$0.000         \$50.000           Subtotal: Transition Costs         \$4,238.732         \$2,407.334         \$6,159.582         \$0.000         \$12,805.647           REGULATORY ACCOUNTS  |   | \$4,460.788                           | \$2,533.448  | \$6,482.267      | \$0.000      | \$13,476.504  |
| Prico/Pepco Transition Costs         (\$222.057)         (\$124.114)         (\$322.685)         \$0.000         (\$670.857)           Subtotal: Transition Costs         \$4,238.732         \$2,407.334         \$6,159.582         \$0.000         \$12,805.647           RECULATORY ACCOUNTS             \$12,805.647           Affiliate Transition Costs         \$42,387.32         \$2,407.334         \$5,6159.582         \$0.000         \$12,805.647           Baelien Memorandum Account (ACTA)         \$255.330         \$14.500         \$5.0000         \$0.000 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>   |   |                                       |              |                  |              |               |
| Subtotal: Transition Costs         \$4,238.732         \$2,407.334         \$6,159.582         \$0.000         \$12,805.647           REGULATORY ACCOUNTS         Affiliate Transaction Tracking Acct (AFTA)         \$0.000 <t< td=""><td>,</td><td></td><td></td><td></td><td></td><td></td></t<>  | ,   |                                       |              |                  |              |               |
| Affiliate Transaction Tracking Acct (AFTA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Aliso/Coleta Tracking Account (ACTA)         \$25.530         \$14.500         \$0.000         \$0.000         \$0.000           Baseline Memorandum Account (BMA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Brokerage Fee Balancing Acct         \$31.405         \$17.7836         \$45.636         \$0.000         \$0.000           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$186.562         \$0.000         \$0.000         \$0.000         \$5.000         \$5.000         \$0.000         \$5.000         \$5.000         \$5.000         \$5.000         \$5.000         \$5.000         \$5.000         \$5.000         \$5.000         \$5.0000         \$5.0000         \$5.000         \$5.0000<  |   | · · · · · · · · · · · · · · · · · · · | V. /         | · /              |              |               |
| Affiliate Transaction Tracking Acct (AFTA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Aliso/Coleta Tracking Account (AGTA)         \$25.530         \$14.500         \$50.000         \$0.000         \$0.000           Baseline Merorandum Account (BMA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Brokerage Fee Balancing Acct         \$31.405         \$17.7836         \$45.636         \$0.000         \$0.000           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Vacant         \$0.000   | DECULATORY ACCOUNTS                           |                                       |              |                  |              |               |
| Aliso/Goleta Tracking Account (ACTA)         \$25530         \$14.500         \$37.100         \$0.000         \$77.130           Baseline Memorandum Account (BMA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Brokerage Fee Balancing Acct         \$31.405         \$17.836         \$45.636         \$0.000         \$0.000         \$0.000           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Vacant         \$0.000  |   | \$0.000                               | \$0.000      | \$0,000          | \$0,000      | \$0.000       |
| Baseline Memorandum Account (BMA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Brokrage Fee Blancing Acct         \$31.405         \$17.836         \$45.636         \$0.000         \$0.000           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Core Fixed Cost Account (CFCA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Caromic Practicality Shortfall Memo Acct         \$186.562         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Enhanced Oil Recovery Account NONCORE         \$40.020         \$129.228         \$236.989         \$0.000         \$5.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000  | 0 ( )   |                                       |              |                  |              |               |
| Brokerage Fee Balancing Acct         \$31.405         \$17.836         \$45.636         \$0.000         \$94.876           Catastrophic Event (CEMA - Northridge)         \$0.000         \$0  |   |                                       |              |                  |              |               |
| Catastrophic Event (CEMA - Northridge)         \$0.000 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td></th<>   |   |                                       |              |                  |              |               |
| Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Core Fixed Cost Account (CFCA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Core Fixed Cost Account (CFCA)         \$2.592.891         \$1.472.599         \$3.767.901         \$0.000         \$7.833.391           Enhanced Oil Recovery Account NONCORE         \$400.220         \$129.228         \$2.870.985         \$0.000         \$5.66.719           Intervenor Award Memo Acct         \$4.968         \$2.821         \$7.219         \$0.000         \$5.009           Montebello Refund Memo Acct (MRMA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Noncore Fixed Cost Account (NFCA)         \$4.449.889         \$2.527.272.58         \$6.466.429         \$0.000         \$0.000           Noncore Fixed Cost Tracking Account (CCSI)         \$31.5940         \$17.94131         \$45.9111 <td>0 0</td> <td></td> <td></td> <td></td> <td></td> <td></td>   | 0 0   |                                       |              |                  |              |               |
| Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Core Fixed Cost Account (CFCA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Economic Practicality Shortfall Memo Acct         \$186.562         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Enhanced Oil Recovery Account NONCORE         \$400.220         \$129.228         \$236.989         \$0.000         \$50.000         \$50.000           Intervenor Award Memo Acct         \$1.975.675         \$1.122.060         \$2.870.985         \$0.000         \$50.000         \$50.000           Montebello Refund Memo Acct (MRMA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Natural Gas Vehicles Acct         (\$868.283)         (\$493.130)         \$1.261.760)         \$0.000         \$0.000         \$0.000           Noncore Fixed Cost Tracking Account (MFCA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000 <td>1 ( 8)</td> <td></td> <td></td> <td></td> <td></td> <td></td>   | 1 ( 8)  |                                       |              |                  |              |               |
| Core Fixed Cost Account (CFCA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Economic Practicality Shortfall Memo Acct         \$186.562         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Enhanced Oil Recovery Account CORE         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Intervenor Award Memo Acct         \$1.975.675         \$1.122.060         \$2.870.985         \$0.000         \$50.000         \$50.000           Montebello Refund Memo Acct (MRMA)         \$0.000         \$  |   |                                       |              |                  |              |               |
| Vacant         \$0.000         \$0.000         \$0.000         \$0.000           Economic Practicity Shortfall Memo Acct         \$186,562         \$0.000         \$0.000         \$186,562           El Paso Turned-Back Capacity Bal Acct (EPTCBA)         \$2,592,891         \$1,472,599         \$3,767,901         \$0.000         \$50,000           Enhanced Oil Recovery Account CORE         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Enhanced Oil Recovery Account NONCORE         \$4,968         \$2,821         \$7,219         \$0.000         \$50,000         \$50,000           Intervenor Award Memo Acct         \$4,968         \$2,821         \$7,219         \$0.000         \$10,000           Montebello Refund Memo Acct (MTA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Natural Gas Vehicles Acct         (\$868,283)         (\$493,130)         (\$1,261,760)         \$0.000         \$0.000         \$0.000           Noncore Fixed Cost Tracking Account (CCSI)         \$3,1494,889         \$2,272,258         \$6,466,429         \$0.000         \$0.000           Noncore Fixed Cost Tracking Account (MPO)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Noncore Fixed Cost Tracking A  |   |                                       |              |                  |              |               |
| Economic Practicality Shortfall Memo Acct         \$186.562         \$0.000         \$0.000         \$0.000         \$186.562           El Paso Turned-Back Capacity Bal Acct (EPTCBA)         \$2,592.891         \$1,472.599         \$3,767.901         \$0.000         \$7,833.391           Enhanced Oil Recovery Account CORE         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Enhanced Oil Recovery Account NONCORE         \$400.220         \$129.228         \$236.899         \$0.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$50.000         \$0.000   | · · · ·                                       |                                       |              |                  |              |               |
| El Paso Turned-Back Capacity Bal Acct (EPTCBA)         \$2,592.891         \$1,472.599         \$3,767.901         \$0.000         \$7,833.391           Enhanced Oil Recovery Account CORE         \$0.000  |   |                                       |              |                  |              |               |
| Enhanced Oil Recovery Account CORE         \$0.000         \$0.000         \$0.000         \$0.000           Enhanced Oil Recovery Account NONCORE         \$400.220         \$129.228         \$236.989         \$0.000         \$766.438           Hazardous Substance Cost Recovery Acct         \$1,975.675         \$1,122.060         \$2,870.985         \$0.000         \$50.000         \$51.09           Intervenor Award Memo Acct         MRMA)         \$0.000  |   |                                       |              |                  |              |               |
| Enhanced Oil Recovery Account NONCORE         \$400.220         \$129.228         \$236.989         \$0.000         \$766.438           Hazardous Substance Cost Recovery Acct         \$1,975.675         \$1,122.060         \$2,870.985         \$0.000         \$5,968.719           Intervenor Award Memo Acct         \$4.968         \$2.821         \$7.219         \$0.000         \$0.000         \$0.000           Montebello Refund Memo Acct (MRMA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Natural Gas Vehicles Acct         (\$868.283)         (\$493.130)         \$1,261.760)         \$0.000         \$0.000           Noncore Fixed Cost Account (NFCA)         \$4,449.889         \$2,527.258         \$6,66.429         \$0.000         \$0.000           Noncore Fixed Cost Tracking Account (MPO)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Noncore Fixed Cost Tracking Account (MPO)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Noncore Fixed Cost Tracking Account (TOP)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$  |   |                                       |              |                  |              |               |
| Hazardous Substance Cost Recovery Acct         \$1,975.675         \$1,122.060         \$2,870.985         \$0.000         \$5,968.719           Intervenor Award Memo Acct         \$4,968         \$2.821         \$7,219         \$0.000         \$0.000           Montebello Refund Memo Acct (MRMA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Montebello True-Up Tracking Acct (MTTA)         \$0.000   | 5   |                                       |              |                  |              |               |
| Intervenor Award Memo Acct         \$4.968         \$2.821         \$7.219         \$0.000         \$15.009           Montebello Refund Memo Acct (MRMA)         \$0.000   | 5   |                                       |              |                  |              |               |
| Montebello Refund Memo Acct (MRMA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Montebello Ture-Up Tracking Acct (MTTA)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Natural Gas Vehicles Acct         (\$868.283)         (\$493.130)         (\$1,261.760)         \$0.000         \$0.000           Natural Gas Vehicles Acct         (\$868.283)         (\$493.130)         \$1,261.760)         \$0.000         \$0.000           Natural Gas Vehicles Acct         (\$868.283)         (\$449.3130)         (\$1,261.760)         \$0.000         \$0.000           Noncore Fixed Cost Account (NFCA)         \$4,449.889         \$2,527.258         \$64,666.429         \$0.000         \$13,443.576           Noncore Fixed Cost Tracking Account (MPO)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Noncore Fixed Cost Tracking Account (PDC)         \$0.000<  |   |                                       |              |                  |              |               |
| Montebello True-Up Tracking Acct (MITA)         \$0.000 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>  |   |                                       |              |                  |              |               |
| Natural Gas Vehicles Acct         (\$868.283)         (\$493.130)         (\$1,261.760)         \$0.000         \$0.000           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Noncore Fixed Cost Account (NFCA)         \$4,449.889         \$2,527.258         \$6,466.429         \$0.000         \$13,443.576           Noncore Fixed Cost Tracking Account (CCSI)         (\$31.594)         (\$17.943)         (\$45.911)         \$0.000         \$0.000           Noncore Fixed Cost Tracking Account (PDC)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Noncore Fixed Cost Tracking Account (TOP)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Noncore Storage Balancing Acct (Subscribed)         \$43.702         \$24.820         \$63.506         \$0.000         \$0.000           Noncore Storage Balancing Acct (Unsubscribed)         \$43.702         \$24.820         \$63.317         \$0.000         \$0.000           Noncore Fixed Cost Tracking Account (SCBPMS)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td<>   |   |                                       |              |                  |              |               |
| Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Noncore Fixed Cost Account (NFCA)         \$4,449.889         \$2,527.258         \$6,466.429         \$0.000         \$13,443.576           Noncore Fixed Cost Tracking Account (CCSI)         (\$31.594)         (\$17.943)         (\$45.911)         \$0.000         \$0.000           Noncore Fixed Cost Tracking Account (MPO)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Noncore Fixed Cost Tracking Account (PDC)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Noncore Fixed Cost Tracking Account (PDC)         \$0.000  | 1 0 ( )                                       |                                       |              |                  |              |               |
| Noncore Fixed Cost Account (NFCA)         \$4,449.889         \$2,527.258         \$6,466.429         \$0.000         \$13,443.576           Noncore Fixed Cost Tracking Account (CCSI)         (\$31.594)         (\$17.943)         (\$45.911)         \$0.000         \$0.000           Noncore Fixed Cost Tracking Account (MPO)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Noncore Fixed Cost Tracking Account (PDC)         \$0.000<  |   |                                       |              |                  |              |               |
| Noncore Fixed Cost Tracking Account (CCSI)         (\$31.594)         (\$17.943)         (\$45.911)         \$0.000         \$0.000           Noncore Fixed Cost Tracking Account (MPO)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Noncore Fixed Cost Tracking Account (MPO)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Noncore Fixed Cost Tracking Account (DPC)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Noncore Storage Balancing Acct (Subscribed)         \$0.000 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>   |   |                                       |              |                  |              |               |
| Noncore Fixed Cost Tracking Account (MPO)         \$0.000  |   |                                       |              |                  |              |               |
| Noncore Fixed Cost Tracking Account (PDC)         \$0.000  | 0 ( )   |                                       |              |                  |              |               |
| Noncore Fixed Cost Tracking Account (TOP)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Noncore Storage Balancing Acct (Subscribed)         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Noncore Storage Balancing Acct (Unsubscribed)         \$43.702         \$24.820         \$63.506         \$0.000         \$132.028           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Post Retirem Benefits Other than Pensions (PBOPS)         (\$0.535)         (\$0.173)         (\$0.317)         \$0.000         \$0.000           Robert Expense Acct         \$0.000 <t< td=""><td>8 ,</td><td></td><td></td><td></td><td></td><td></td></t<>   | 8 ,   |                                       |              |                  |              |               |
| Noncore Storage Balancing Acct (Subscribed)         \$0.000  |   |                                       |              |                  |              |               |
| Noncore Storage Balancing Acct (Unsubscribed)         \$43.702         \$24.820         \$63.506         \$0.000         \$132.028           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Post Retirem Benefits Other than Pensions (PBOPS)         (\$0.535)         (\$0.173)         (\$0.317)         \$0.000         \$0.000           Rb&D Expense Acct         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Research Royalty Memo Acct         (\$2.389)         (\$0.771)         (\$1.415)         \$0.000         \$0.000         \$5.665.196           Wheeler Ridge Firm Access Charge Memo Acct         (\$46.671)         (\$15.070)         \$27.24.988         \$0.000         \$5.000           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$5.665.196           Wheeler Ridge Firm Access Charge Memo Acct         (\$46.671)         (\$15.070)         \$27.24.988         \$0.000         \$0.000           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Subtotal: Balancing and Tracking Accounts         \$10,636.578         \$5,849.035         \$14,883.715         \$0.000         \$0.000   | ē   |                                       |              |                  |              |               |
| Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Post Retirem Benefits Other than Pensions (PBOPS)         (\$0.535)         (\$0.173)         (\$0.317)         \$0.000         \$0.000           RD&D Expense Acct         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Research Royalty Memo Acct         (\$2.389)         (\$0.771)         (\$1.415)         \$0.000         \$4.575)           Self-Generation Program Memo Account (SGPMA)         \$1,875.207         \$1,065.000         \$2,724.988         \$0.000         \$5,665.196           Wheeler Ridge Firm Access Charge Memo Acct         (\$46.671)         (\$15.070)         \$27.636)         \$0.000         \$80.  |   |                                       |              |                  |              |               |
| Post Retirem Benefits Other than Pensions (PBOPS)         (\$0.535)         (\$0.173)         (\$0.317)         \$0.000         (\$1.024)           RD&D Expense Acct         \$0.000 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>  |   |                                       |              |                  |              |               |
| RD&D Expense Acct         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Research Royalty Memo Acct         (\$2.389)         (\$0.771)         (\$1.415)         \$0.000         \$\$6.65.196           Self-Generation Program Memo Account (SGPMA)         \$1.875.207         \$1.065.000         \$2.724.988         \$0.000         \$\$5,665.196           Wheeler Ridge Firm Access Charge Memo Acct         (\$46.671)         (\$15.070)         \$27.636)         \$0.000         \$\$89.376)           Vacant         \$0.000         \$0.0   |   |                                       |              |                  |              |               |
| Research Royalty Memo Acct         (\$2.389)         (\$0.771)         (\$1.415)         \$0.000         (\$4.575)           Self-Generation Program Memo Account (SGPMA)         \$1,875.207         \$1,065.000         \$2,724.988         \$0.000         \$5,665.196           Wheeler Ridge Firm Access Charge Memo Acct         (\$46.671)         (\$15.070)         (\$27.636)         \$0.000         \$89.376)           Vacant         \$0.000   | . ,   |                                       |              |                  |              |               |
| Self-Generation Program Memo Account (SGPMA)         \$1,875.207         \$1,065.000         \$2,724.988         \$0.000         \$5,665.196           Wheeler Ridge Firm Access Charge Memo Acct         (\$46.671)         (\$15.070)         (\$27.636)         \$0.000         \$(\$89.376)           Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Subtotal: Balancing and Tracking Accounts         \$10,636.578         \$5,849.035         \$14,883.715         \$0.000         \$31,369.328  | 1   |                                       |              |                  |              |               |
| Wheeler Ridge Firm Access Charge Memo Acct         (\$46.671)         (\$15.070)         (\$27.636)         \$0.000         \$89.376)           Vacant         \$0.000   |   |                                       |              |                  |              |               |
| Vacant         \$0.000         \$0.000         \$0.000         \$0.000         \$0.000           Subtotal: Balancing and Tracking Accounts         \$10,636.578         \$5,849.035         \$14,883.715         \$0.000         \$31,369.328  | 0   |                                       |              |                  |              |               |
|  | ů ů   |                                       |              |                  |              |               |
| Subtatal Transportation Powanya Paguirament \$22,404,007 \$22,145,402 \$66,516,616 \$22,777,014 \$210,022,020  | Subtotal: Balancing and Tracking Accounts     | \$10,636.578                          | \$5,849.035  | \$14,883.715     | \$0.000      | \$31,369.328  |
|  | Subtotal-Transportation Revenue Requirement   | \$88,494.907                          | \$33,145.402 | \$66,516.616     | \$22,777.014 | \$210,933.939 |

#### TABLE SCG-14C Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|     |   |              | Electric Ge   | eneration                                |                |                | 1   |
|-----|---|--------------|---------------|--|----------------|----------------|-----|
|     | Description   | Industrial   | Cogen         | IPP                                      | EOR            | Total          |     |
|     | A   | В            | С             | D  | E              | F              |     |
|     |   | ~~~~~        | <<<<<< (M     | \$) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | ·>>>>          | (M\$)          |     |
| 91  | Subtotal-Trans. RRQ (Table SCG-14B)                 | \$88,494.907 | \$33,145.402  | \$66,516.616                             | \$22,777.014   | \$210,933.939  | 91  |
|     | OTHER COST ALLOCATION COMPONENTS                    |              |               |  |                |                |     |
| 92  | Core Interstate Pipeline Demand Charges (IPDC)      | \$0.000      | \$0.000       | \$0.000                                  | \$0.000        | \$0.000        | 92  |
| 93  | Independent Power Producer (IPP) / COGEN Parity Adj | ustment      | (\$5,140.021) | \$5,140.021                              |                |                | 93  |
| 94  | A = SUBTOTAL: TRANS. REV. REQ.                      | \$88,494.907 | \$28,005.382  | \$71,656.637                             | \$22,777.014   | \$210,933.939  | 94  |
| 95  | Less Enhanced Oil Recovery (EOR) Allocated Cost     |              |               |  | (\$22,777.014) | (\$22,777.014) | 95  |
| 96  | Core Averaging (25% of Res / Retail Difference)     |              |               |  |                |                | 96  |
| 97  | B = SUBTOTAL: TRANS. RRQ w/o EOR                    | \$88,494.907 | \$28,005.382  | \$71,656.637                             | \$0.000        | \$188,156.926  | 97  |
| 98  | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)            | \$388.603    | \$93.975      | \$172.340                                | \$0.000        | \$654.918      | 98  |
| 99  | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP              | \$88,106.304 | \$27,911.407  | \$71,484.297                             | \$0.000        | \$187,502.008  | 99  |
| 100 | Average Year Throughput (MDth)                      | 145,676      | 82,735        | 211,691                                  | N/A            | 440,101        | 100 |
| 101 | AVERAGE TRANSPORTATION RATES (¢/th)                 | 6.048¢       | 3.374 ¢       | 3.377 ¢                                  | N/A            | 4.260 ¢        | 101 |

## TABLE SCG-15A

#### Southern California Gas Company

## WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|        | Description<br>A  | Long<br>Beach<br>B     | SDG&E<br>C                  | Southwest<br>Gas<br>D     | City of<br>Vernon<br>E | Total<br>F                  | ļ |
|--------|---|------------------------|-----------------------------|---------------------------|------------------------|-----------------------------|---|
|        | LONG RUN MARGINAL COST ELEMENTS   |                        | (M\$ Unless Note            | d Otherwise) >>:          |                        | (M\$)                       |   |
|        |   |                        |                             |                           |                        |                             |   |
| 1      | CUSTOMER RELATED<br>Number of Customers                                 | 1                      | 1                           | 1                         | 1                      | 4                           |   |
| 2      | Per unit LRMC Cost (M\$/Cust/Yr)  | \$71.36                | \$99.44                     | \$43.28                   | \$23.75                | 4                           |   |
|        | Marginal Cust Cost Revenues   | \$71.361               | \$99.436                    | \$43.284                  | \$23.755               | \$237.837                   |   |
|        |   | ψ/1.501                | φ7 <b>7.4</b> 50            | \$ <b>1</b> 0.20 <b>1</b> | \$23.733               | \$257.057                   |   |
|        | COMMON DISTRIBUTION - MEDIUM PRESSURE                                   | 0                      | 0                           | 0                         | 0                      | 0                           |   |
|        | Medium Pressure Peak Day Demand (mmcfd)<br>Per Unit LRMC Cost (\$/mcfd) | 0                      | 0<br>\$82.77                | 0<br>\$82.77              | 0                      | 0                           |   |
|        | Marginal MPD Cost Revenues  | \$82.77<br>\$0.000     | \$0.000                     | \$0.000                   | \$82.77<br>\$0.000     | \$0.000                     | - |
|        | COMMON DISTRIBUTION - HIGH PRESSURE                                     |                        |                             |                           |                        |                             |   |
|        | High Pressure Peak Month Demand (mmcf)                                  | 0                      | 0                           | 0                         | 0                      | 0                           |   |
|        | Per Unit LRMC Cost (\$/mcf)   | \$0.69                 | \$0.69                      | \$0.69                    | \$0.69                 | Ū                           |   |
|        | Marginal HPD Cost Revenues  | \$0.000                | \$0.000                     | \$0.000                   | \$0.000                | \$0.000                     | - |
|        | Total Marginal Distr Cost Revenues                                      | \$0.000                | \$0.000                     | \$0.000                   | \$0.000                | \$0.000                     |   |
|        | TRANSMISSION  |                        |                             |                           |                        |                             |   |
| L      | TRANSMISSION<br>Cold-Year Throughput (mdth)                             | 8,361                  | 148,753                     | 9,683                     | 5,192                  | 171,988                     |   |
| 2      | Per Unit LRMC Cost (\$/dth)   | \$0.07                 | \$0.07                      | \$0.07                    | \$0.07                 | 1, 1,,,00                   |   |
|        | Marginal Transm Cost Revenues   | \$545.736              | \$9,708.990                 | \$632.005                 | \$338.853              | \$11,225.583                |   |
|        | STORAGE   |                        |                             |                           |                        |                             |   |
|        | Inventory   |                        |                             |                           |                        |                             |   |
|        | Reservations (mmcf)   |                        |                             |                           |                        |                             |   |
|        | Per Unit LRMC Cost (\$/mcf)   |                        |                             |                           |                        |                             |   |
|        | Marginal Inventory Revenues   |                        |                             |                           |                        |                             |   |
|        | Injection Capacity  |                        |                             |                           |                        |                             |   |
| ,      | Reservations (mmcfd)  |                        |                             |                           |                        |                             |   |
| 3      | Per Unit LRMC Cost (\$/mcfd)  |                        |                             |                           |                        |                             |   |
| )      | Marginal Injection Capacity Revenues                                    |                        |                             |                           |                        |                             |   |
|        | Injection Variable  |                        |                             |                           |                        |                             |   |
| )      | Injections (mdth)   |                        |                             |                           |                        |                             |   |
|        | Per Unit O&M Cost (\$/dth)<br>Marginal Injection Variable Revenues      |                        |                             |                           |                        |                             | - |
|        |   |                        |                             |                           |                        |                             |   |
|        | Withdrawal Capacity   |                        |                             |                           |                        |                             |   |
| 3<br>1 | Reservations (mmcfd)  |                        |                             |                           |                        |                             |   |
|        | Per Unit LRMC Cost (\$/mcfd)  |                        |                             |                           |                        |                             |   |
|        | Marginal Withdrawal Capacity Revs                                       |                        |                             |                           |                        |                             |   |
|        | <u>Withdrawal Variable</u><br>Withdrawals (mdth)                        |                        |                             |                           |                        |                             |   |
|        | Per Unit O&M Cost (\$/dth)  |                        |                             |                           |                        |                             |   |
|        | Marginal Withdrawal Variable Revs                                       |                        |                             |                           |                        |                             |   |
|        | Total Seasonal Storage Revenues   |                        |                             |                           |                        |                             |   |
| )      | Marginal Load Balancing Revenues  | \$150.891              | \$652.479                   | \$128.183                 | \$29.772               | \$961.325                   |   |
|        | Company Use Gas, Transmission   | \$82.526               | \$1,533.072                 | \$97.214                  | \$54.740               | \$1,767.551                 |   |
|        | UNSCALED MARGINAL COST REVENUES   | \$850.513              | \$11,993.977                | \$900.686                 | \$447.120              | \$14,192.296                |   |
|        | EPMC Scaling Factor   | 1.79                   | 1.79                        | 1.79                      | 1.79                   | 1.79                        |   |
|        | SCALED LRMC REVENUES  | \$1,522.570            | \$21,471.356                | \$1,612.389               | \$800.424              | \$25,406.739                |   |
|        | Marrie Balatad M. 1. C. J.  | #x0 +00                | #x0 100                     | #x0 +00                   | #ro 100                | #0.41 con                   |   |
|        | + Margin-Related Marketing Costs  | \$60.400               | \$60.400                    | \$60.400                  | \$60.400               | \$241.600                   |   |
|        | + SDG&E Moreno Credit<br>Subtotal                                       | \$0.630<br>\$1,583.599 | (\$575.000)<br>\$20,956.756 | \$0.667<br>\$1,673.455    | \$0.331<br>\$861.155   | (\$573.373)<br>\$25,074.966 | ) |
|        | Submai  | ψ1,000,077             | φ20,730.730                 | φ1,07.3.400               | φ001.135               | φ20,074.900                 | 1 |
|        |   |                        |                             |                           |                        |                             |   |
| ;      | + Uncollectibles  | \$0.000                | \$0.000                     | \$0.000                   | \$0.000                | \$0.000                     |   |

# TABLE SCG-15B

#### Southern California Gas Company

## WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|          |   | Long                    |                                   | Southwest                               | City of                        |                            | Ī        |
|----------|---|-------------------------|-----------------------------------|---|--------------------------------|----------------------------|----------|
|          | Description   | Beach                   | SDG&E                             | Gas                                     | Vernon                         | Total                      |          |
|          | Α   | В                       | С                                 | D                                       | E                              | F                          |          |
|          |   | ~~~~~                   | <<<<<< (M\$)                      | ) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>>                          | (M\$)                      |          |
| 39       | Total Base Margin (Table SCG-15A)                       | \$1,583.599             | \$20,956.756                      | \$1,673.455                             | \$861.155                      | \$25,074.966               | 39       |
|          | OTHER OPERATING COSTS AND REVENUES                      |                         |                                   |   |                                |                            |          |
| 40       | Brokerage Fee Adjustment: Core                          | \$0.000                 | \$0.000                           | \$0.000                                 | \$0.000                        | \$0.000                    | 40       |
| 41       | Brokerage Fee Adjustment: Noncore                       | (\$1.062)               | (\$19.734)                        | (\$1.251)                               | (\$0.705)                      | (\$22.753)                 | 41       |
| 42       | CCSI: Load Balancing                                    | \$1.046                 | \$19.439                          | \$1.233                                 | \$0.738                        | \$22.456                   | 42       |
| 43       | Company Use Gas: Other                                  | \$6.259                 | \$116.266                         | \$7.373                                 | \$4.151                        | \$134.049                  | 43       |
| 44       | Company Use Gas: Storage                                | \$21.468                | \$398.812                         | \$25.289                                | \$14.240                       | \$459.810                  | 44       |
| 45       | Exchange Revenues & Interutility Transactions           | \$2.590                 | \$46.072                          | \$2.999                                 | \$1.608                        | \$53.269                   | 45       |
| 46       | Fuel Cell Equipment Revenues                            | (\$0.419)               | (\$5.909)                         | (\$0.444)                               | (\$0.220)                      | (\$6.992)                  | 46       |
| 47       | Marketing: DSM Program Awards                           | \$0.000                 | \$0.000                           | \$0.000                                 | \$0.000                        | \$0.000                    | 47       |
| 48       | Marketing: Non-Margin Costs                             | \$0.000                 | \$0.000                           | \$0.000                                 | \$0.000                        | \$0.000                    | 48       |
| 49<br>50 | RD&D "Common Good"<br>Unaccounted For Gas               | \$6.468                 | \$91.216                          | \$6.850<br>¢159.199                     | \$3.400                        | \$107.935                  | 49<br>50 |
| 50<br>51 | Well Incidents & Surface Leaks                          | \$128.356<br>\$0.095    | \$1,640.795<br>\$1.773            | \$158.188<br>\$0.112                    | \$25.454<br>\$0.067            | \$1,952.792<br>\$2.049     | 50<br>51 |
| 52       | Subtotal: Other Operating Costs and Revenues            | \$164.801               | \$2,288.731                       | \$200.348                               | \$48.734                       | \$2,702.614                | 52       |
| 52       | Subtotal: Other Operating Costs and Revenues            | \$104.001               | \$2,200.731                       | \$200.348                               | <b>740.</b> 734                | \$2,702.014                | 52       |
|          | TRANSITION COSTS  | \$205 1 10              | ¢ ( 105 000                       | 4050.045                                | #155 A00                       | AF 050 404                 |          |
| 53       | Interstate Trans. Cost Surcharge Account (ITCS)         | \$237.140               | \$4,405.338                       | \$279.347                               | \$157.299                      | \$5,079.124                | 53       |
| 54<br>55 | MPO Transition Cost Adjustment                          | \$0.000                 | \$0.000                           | \$0.000                                 | \$0.000                        | \$0.000                    | 54       |
| 55<br>56 | Pitco/Popco Transition Costs Subtotal: Transition Costs | (\$11.805)<br>\$225.335 | (\$219.296)<br>\$4,186.041        | (\$13.906)<br>\$265.441                 | (\$7.830)<br><b>\$149.468</b>  | (\$252.837)<br>\$4,826.286 | 55<br>56 |
| 50       | Subtotal. Hullsholt Costs                               | <b>\$21</b> 5.555       | <i><b>ψ</b></i> <b>1</b> ,100.011 | <b>\$203.111</b>                        | <i><b>Q</b></i> <b>113.100</b> | \$1,020.200                | 50       |
|          | REGULATORY ACCOUNTS                                     |                         |                                   |   |                                |                            |          |
| 57       | Affiliate Transaction Tracking Acct (AFTA)              | \$0.000                 | \$0.000                           | \$0.000                                 | \$0.000                        | \$0.000                    | 57       |
| 58       | Aliso/Goleta Tracking Account (AGTA)                    | \$1.357                 | \$25.213                          | \$1.599                                 | \$0.900                        | \$29.069                   | 58       |
| 59       | Baseline Memorandum Account (BMA)                       | \$0.000                 | \$0.000                           | \$0.000                                 | \$0.000                        | \$0.000                    | 59       |
| 60       | Brokerage Fee Balancing Acct                            | \$1.669                 | \$31.014                          | \$1.967                                 | \$1.107                        | \$35.758                   | 60       |
| 61<br>62 | Catastrophic Event (CEMA - Northridge)<br>Vacant        | \$0.000                 | \$0.000<br>\$0.000                | \$0.000<br>\$0.000                      | \$0.000                        | \$0.000                    | 61<br>62 |
| 62<br>63 | Vacant  | \$0.000<br>\$0.000      | \$0.000<br>\$0.000                | \$0.000<br>\$0.000                      | \$0.000<br>\$0.000             | \$0.000<br>\$0.000         | 63       |
| 64       | Core Fixed Cost Account (CFCA)                          | \$0.000                 | \$0.000                           | \$0.000                                 | \$0.000                        | \$0.000                    | 64       |
| 65       | Vacant  | \$0.000                 | \$0.000                           | \$0.000                                 | \$0.000                        | \$0.000                    | 65       |
| 66       | Economic Practicality Shortfall Memo Acct               | \$0.000                 | \$0.000                           | \$0.000                                 | \$0.000                        | \$0.000                    | 66       |
| 67       | El Paso Turned-Back Capacity Bal Acct (EPTCBA)          | \$137.841               | \$2,560.659                       | \$162.374                               | \$91.432                       | \$2,952.306                | 67       |
| 68       | Enhanced Oil Recovery Account CORE                      | \$0.000                 | \$0.000                           | \$0.000                                 | \$0.000                        | \$0.000                    | 68       |
| 69       | Enhanced Oil Recovery Account NONCORE                   | \$8.852                 | \$124.825                         | \$9.374                                 | \$4.653                        | \$147.703                  | 69       |
| 70       | Hazardous Substance Cost Recovery Acct                  | \$105.029               | \$1,951.116                       | \$123.722                               | \$69.667                       | \$2,249.535                | 70       |
| 71       | Intervenor Award Memo Acct                              | \$0.264                 | \$4.906                           | \$0.311                                 | \$0.175                        | \$5.657                    | 71       |
| 72       | Montebello Refund Memo Acct (MRMA)                      | \$0.000                 | \$0.000                           | \$0.000                                 | \$0.000                        | \$0.000                    | 72       |
| 73       | Montebello True-Up Tracking Acct (MTTA)                 | \$0.000                 | \$0.000                           | \$0.000                                 | \$0.000                        | \$0.000                    | 73       |
| 74       | Natural Gas Vehicles Acct                               | (\$46.159)              | \$0.000                           | (\$54.374)                              | (\$30.618)                     | (\$131.151)                | 74       |
| 75       | Vacant  | \$0.000                 | \$0.000                           | \$0.000                                 | \$0.000                        | \$0.000                    | 75       |
| 76       | Noncore Fixed Cost Account (NFCA)                       | \$236.561               | \$4,394.574                       | \$278.664                               | \$156.914                      | \$5,066.714                | 76       |
| 77       | Noncore Fixed Cost Tracking Account (CCSI)              | \$0.000                 | \$0.000                           | \$0.000                                 | \$0.000                        | \$0.000                    | 77       |
| 78       | Noncore Fixed Cost Tracking Account (MPO)               | \$0.000                 | \$0.000                           | \$0.000                                 | \$0.000                        | \$0.000                    | 78       |
| 79       | Noncore Fixed Cost Tracking Account (PDC)               | \$0.000                 | \$0.000                           | \$0.000                                 | \$0.000                        | \$0.000                    | 79       |
| 80       | Noncore Fixed Cost Tracking Account (TOP)               | \$0.000                 | \$0.000                           | \$0.000                                 | \$0.000                        | \$0.000                    | 80       |
| 81       | Noncore Storage Balancing Acct (Subscribed)             | \$0.000                 | \$0.000                           | \$0.000                                 | \$0.000                        | \$0.000                    | 81       |
| 82       | Noncore Storage Balancing Acct (Unsubscribed)           | \$2.323                 | \$43.159                          | \$2.737                                 | \$1.541                        | \$49.760                   | 82       |
| 83<br>84 | Vacant  | \$0.000                 | \$0.000                           | \$0.000                                 | \$0.000                        | \$0.000<br>(\$0.107)       | 83       |
| 84<br>85 | Post Retirem Benefits Other than Pensions (PBOPS)       | (\$0.012)<br>\$0.000    | (\$0.167)                         | (\$0.013)                               | (\$0.006)                      | (\$0.197)<br>\$0.000       | 84<br>85 |
| 85<br>86 | RD&D Expense Acct<br>Research Royalty Memo Acct         |                         | \$0.000<br>(\$0.745)              | \$0.000<br>(\$0.056)                    | \$0.000<br>(\$0.028)           | \$0.000 (\$0.882)          | 85<br>86 |
| 80<br>87 | Self-Generation Program Memo Account (SGPMA)            | (\$0.053)<br>\$99.688   | (\$0.745)<br>\$1,851.897          | (\$0.056)<br>\$117.431                  | (\$0.028)<br>\$66.125          | (\$0.882)<br>\$2,135.140   | 86<br>87 |
| 87<br>88 | Wheeler Ridge Firm Access Charge Memo Acct              | (\$1.032)               | (\$14.556)                        | (\$1.093)                               | (\$0.543)                      | (\$17.224)                 | 88       |
| 89       | Vacant  | \$0.000                 | \$0.000                           | \$0.000                                 | \$0.000                        | \$0.000                    | 89       |
| 90       | Subtotal: Balancing and Tracking Accounts               | \$546.328               | \$10,971.896                      | \$642.642                               | \$361.321                      | \$12,522.187               | 90       |
| 01       | Subtotal Transportation Decrement Decrement             | 60 E00 064              | ¢20 402 404                       | ¢0 701 007                              | ¢1 400 670                     | \$4E 106 0E1               | 01       |
| 91       | Subtotal-Transportation Revenue Requirement             | \$2,520.064             | \$38,403.424                      | \$2,781.887                             | \$1,420.678                    | \$45,126.054               | 91       |

# TABLE SCG-15C Southern California Gas Company

## WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|     |  | Long        |              | Southwest                               | City of     |              | I   |
|-----|--|-------------|--------------|---|-------------|--------------|-----|
|     | Description  | Beach       | SDG&E        | Gas                                     | Vernon      | Total        |     |
|     | Α  | В           | С            | D                                       | E           | F            |     |
|     |  | <<<<<<      | <<<<<< (M\$  | ) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>>       | (M\$)        |     |
| 91  | Subtotal-Trans. RRQ (Table SCG-15B)                  | \$2,520.064 | \$38,403.424 | \$2,781.887                             | \$1,420.678 | \$45,126.054 | 91  |
|     | OTHER COST ALLOCATION COMPONENTS                     |             |              |   |             |              |     |
| 92  | Core Interstate Pipeline Demand Charges (IPDC)       | \$0.000     | \$0.000      | \$0.000                                 | \$0.000     | \$0.000      | 92  |
| 93  | Independent Power Producer (IPP) / COGEN Parity Adju | ustment     |              |   |             |              | 93  |
| 94  | A = SUBTOTAL: TRANS. REV. REQ.                       | \$2,520.064 | \$38,403.424 | \$2,781.887                             | \$1,420.678 | \$45,126.054 | 94  |
|     |  |             |              |   |             |              |     |
| 95  | Less Enhanced Oil Recovery (EOR) Allocated Cost      |             |              |   |             |              | 95  |
| 96  | Core Averaging (25% of Res / Retail Difference)      |             |              |   |             |              | 96  |
| 97  | B = SUBTOTAL: TRANS. RRQ w/o EOR                     | \$2,520.064 | \$38,403.424 | \$2,781.887                             | \$1,420.678 | \$45,126.054 | 97  |
| 98  | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)             | \$6.468     | \$91.216     | \$6.850                                 | \$3.400     | \$107.935    | 98  |
| 99  | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP               | \$2,513.595 | \$38,312.208 | \$2,775.037                             | \$1,417.278 | \$45,018.118 | 99  |
| 100 | Average Year Throughput (MDth)                       | 7,782       | 144,568      | 9,167                                   | 5,162       | 166,679      | 100 |
| 101 | AVERAGE TRANSPORTATION RATES (¢/th)                  | 3.230 ¢     | 2.650 ¢      | 3.027 ¢                                 | 2.746 ¢     | 2.701 ¢      | 101 |

## TABLE SCG-16A

#### Southern California Gas Company

### INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|          | Description  | Int'l Noncore<br>Mexicali | Unbndl'd<br>Storage | Total<br>Noncore            | Unallct'd<br>to NSBA | Total<br>System              |          |
|----------|--|---------------------------|---------------------|-----------------------------|----------------------|------------------------------|----------|
|          | A  | В                         | С                   | D                           | E                    | F                            |          |
|          | LONG RUN MARGINAL COST ELEMENTS  | (M\$)                     | (M\$)               | (M\$)                       | (M\$)                | (M\$)                        |          |
|          | CUSTOMER RELATED   |                           |                     |                             |                      |                              |          |
| 1        | Number of Customers  | 1                         |                     | 1,472                       |                      | 4,898,330                    | 1        |
| 2        | Per unit LRMC Cost (M\$/Cust/Yr)   | \$22.03                   | <b>*</b> 0.000      | #0.500.501                  |                      | #054 400 454                 | 2        |
| 3        | Marginal Cust Cost Revenues  | \$22.034                  | \$0.000             | \$8,532.794                 |                      | \$356,432.656                | 3        |
| 4        | COMMON DISTRIBUTION - MEDIUM PRESSURE<br>Medium Pressure Peak Day Demand (mmcfd) | 0                         | 0                   | 171                         |                      | 3,148                        | 4        |
| 5        | Per Unit LRMC Cost (\$/mcfd)   | \$82.77                   |                     |                             |                      | ., .                         | 5        |
| 6        | Marginal MPD Cost Revenues   | \$0.000                   | \$0.000             | \$14,163.318                |                      | \$260,532.331                | 6        |
|          | COMMON DISTRIBUTION - HIGH PRESSURE  |                           |                     |                             |                      |                              |          |
| 7        | High Pressure Peak Month Demand (mmcf)   | 0                         | 0                   | 15,139                      |                      | 66,311                       | 7        |
| 8<br>9   | Per Unit LRMC Cost (\$/mcf) Marginal HPD Cost Revenues                           | \$0.69<br>\$0.000         | \$0.000             | \$10,461.769                |                      | \$45,822.887                 | 8<br>9   |
|          |  |                           |                     |                             |                      |                              |          |
| 10       | Total Marginal Distr Cost Revenues   | \$0.000                   | \$0.000             | \$24,625.087                |                      | \$306,355.218                | 10       |
| 11       | TRANSMISSION<br>Cold Your Throughput (mdth)                                      | 3,690                     | 0                   | 66E 26E                     |                      | 1 044 284                    | 11       |
|          | Cold-Year Throughput (mdth)<br>Per Unit LRMC Cost (\$/dth)                       | \$0.07                    | 0                   | 665,265                     |                      | 1,044,284                    | 11       |
|          | Marginal Transm Cost Revenues  | \$240.858                 | \$0.000             | \$43,421.459                |                      | \$68,159.812                 | 13       |
|          | STORAGE  |                           |                     |                             |                      |                              |          |
|          | Inventory  |                           |                     |                             |                      |                              |          |
|          | Reservations (mmcf)  |                           | 30,271<br>\$0.20    | 30,271                      |                      | 100,271                      | 14<br>15 |
| 15<br>16 | Per Unit LRMC Cost (\$/mcf) Marginal Inventory Revenues                          |                           | \$5,969.822         | \$5,969.822                 |                      | \$19,774.914                 | 15<br>16 |
|          | Injection Capacity   |                           |                     |                             |                      |                              |          |
| 17       | Reservations (mmcfd)   |                           | 121                 | 121                         |                      | 448                          | 17       |
|          | Per Unit LRMC Cost (\$/mcfd)   |                           | \$18.61             |                             |                      |                              | 18       |
| 19       | Marginal Injection Capacity Revenues   |                           | \$2,251.987         | \$2,251.987                 |                      | \$8,339.848                  | 19       |
|          | Injection Variable   |                           |                     |                             |                      |                              |          |
|          | Injections (mdth)  |                           | 30,755              | 30,755                      |                      | 101,875                      | 20       |
| 21<br>22 | Per Unit O&M Cost (\$/ dth)<br>Marginal Injection Variable Revenues              |                           | \$0.01<br>\$358.192 | \$358.192                   |                      | \$1,184.580                  | 21<br>22 |
|          | Withdrawal Capacity  |                           |                     |                             |                      |                              |          |
| 23       |  |                           | 935                 | 935                         |                      | 2,870                        | 23       |
| 24       | Per Unit LRMC Cost (\$/mcfd)   |                           | \$10.69             |                             |                      |                              | 24       |
| 25       | Marginal Withdrawal Capacity Revs  |                           | \$9,994.641         | \$9,994.641                 |                      | \$30,678.737                 | 25       |
|          | Withdrawal Variable  |                           |                     |                             |                      |                              |          |
|          | Withdrawals (mdth)   |                           | 30,755              | 30,755                      |                      | 101,875                      | 26       |
| 27<br>28 | Per Unit O&M Cost (\$/ dth)<br>Marginal Withdrawal Variable Revs                 |                           | \$0.02<br>\$498.877 | \$498.877                   |                      | \$1,649.841                  | 27<br>28 |
| 29       | Total Seasonal Storage Revenues  |                           | \$19,073.519        | \$19,073.519                |                      | \$61,627.921                 | 29       |
| 20       |  | \$42.206                  | \$0.000             | \$10 275 821                |                      | \$10,751.279                 | 30       |
| 30<br>31 | Marginal Load Balancing Revenues<br>Company Use Gas, Transmission                | \$42.206<br>\$38.621      | \$0.000             | \$10,275.831<br>\$7,010.427 |                      | \$10,751.279<br>\$10,632.223 | 30<br>31 |
| 32       | UNSCALED MARGINAL COST REVENUES  | \$343.719                 | \$19,073.519        | \$112,939.119               |                      | \$813,959.109                | 32       |
| 33       | EPMC Scaling Factor  | 1.79                      | 1.79                | 1.75                        |                      | 1.80                         | 33       |
|          | Ŭ  |                           |                     |                             |                      |                              |          |
| 34       | SCALED LRMC REVENUES   | \$615.318                 | \$20,747.214        | \$198,112.282               | \$13,397.785         | \$1,467,388.141              | 34       |
| 35       | + Margin-Related Marketing Costs   | \$60.400                  | \$148.000           | \$5,434.000                 |                      | \$24,137.000                 | 35       |
| 36       | + SDG&E Moreno Credit  | \$0.254                   | \$0.000             | (\$518.874)                 | #10.005.505          | \$0.000                      | 36       |
| 37       | Subtotal   | \$675.972                 | \$20,895.214        | \$203,027.408               | \$13,397.785         | \$1,491,525.141              | 37       |
| 38       | + Uncollectibles   | \$0.000                   | \$104.786           | \$786.099                   | \$0.000              | \$7,180.541                  | 38       |
| 39       | TOTAL BASE MARGIN  | \$675.972                 | \$21,000.000        | \$203,813.507               | \$13,397.785         | \$1,498,705.682              | 39       |

## TABLE SCG-16B

#### Southern California Gas Company

#### INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|   | Int'l Noncore                      | Unbndl'd     | Total                    | Unallct'd    | Total                      |              |
|---|------------------------------------|--------------|--------------------------|--------------|----------------------------|--------------|
| Description                                       | Mexicali                           | Storage      | Noncore                  | to NSBA      | System                     | 1            |
| Α   | В                                  | C            | D                        | E            | F                          | 4            |
|   | (M\$)                              | (M\$)        | (M\$)                    | (M\$)        | (M\$)                      |              |
| Total Base Margin (Table SCG-16A)                 | \$675.972                          | \$21,000.000 | \$203,813.507            | \$13,397.785 | \$1,498,705.682            |              |
| OTHER OPERATING COSTS AND REVENUES                |                                    |              |                          |              |                            |              |
| Brokerage Fee Adjustment: Core                    | \$0.000                            | \$0.000      | \$0.000                  |              | (\$6,507.971)              | $\mathbf{v}$ |
| Brokerage Fee Adjustment: Noncore                 | (\$0.497)                          | \$0.000      | (\$83.327)               |              | (\$83.327)                 | 1            |
| CCSI: Load Balancing                              | \$0.524                            | \$0.000      | \$87.916                 |              | \$87.916                   | 1            |
| Company Use Gas: Other                            | \$2.929                            | \$0.000      | \$531.661                |              | \$806.333                  |              |
| Company Use Gas: Storage                          | \$10.047                           | \$0.000      | \$1,823.688              |              | \$5,317.223                |              |
| Exchange Revenues & Interutility Transactions     | \$1.143                            | \$0.000      | \$191.097                |              | \$308.488                  | - 1          |
| Fuel Cell Equipment Revenues                      | (\$0.169)                          | \$0.000      | (\$43.266)               |              | (\$388.625)                |              |
| Marketing: DSM Program Awards                     | \$0.000                            | \$0.000      | \$0.000                  |              | \$0.000                    |              |
| Marketing: Non-Margin Costs                       | \$0.000                            | \$0.000      | \$97.561                 |              | \$61,516.502               |              |
| RD&D "Common Good"                                | \$2.614                            | \$0.000      | \$667.906                |              | \$5,999.297                | - 1          |
| Unaccounted For Gas                               | \$17.958                           | \$0.000      | \$9,152.348              |              | \$32,854.988               |              |
| Well Incidents & Surface Leaks                    | \$0.048                            | \$0.000      | \$8.020                  |              | \$159.112                  |              |
| Subtotal: Other Operating Costs and Revenues      | \$34.596                           | \$0.000      | \$12,433.605             | \$0.000      | \$100,069.936              | -            |
| Subtotal. Other Operating Costs and Revenues      | \$ <b>51570</b>                    | \$0.000      | \$12,455.005             | \$0.000      | \$100,009.950              |              |
| TRANSITION COSTS                                  |                                    |              |                          |              |                            |              |
| Interstate Trans. Cost Surcharge Account (ITCS)   | \$110.979                          | \$0.000      | \$18,666.606             |              | \$18,666.606               |              |
| MPO Transition Cost Adjustment                    | \$0.000                            | \$0.000      | \$0.000                  |              | \$0.000                    |              |
| Pitco/Popco Transition Costs                      | (\$5.525)                          | \$0.000      | (\$929.218)              |              | (\$1,447.294)              |              |
| Subtotal: Transition Costs                        | \$105.455                          | \$0.000      | \$17,737.388             | \$0.000      | \$17,219.312               | <i>'</i>     |
|   |                                    |              |                          |              |                            |              |
| REGULATORY ACCOUNTS                               |                                    |              |                          |              |                            |              |
| Affiliate Transaction Tracking Acct (AFTA)        | \$0.000                            | \$0.000      | \$0.000                  |              | \$0.000                    |              |
| Aliso/Goleta Tracking Account (AGTA)              | \$0.635                            | \$0.000      | \$106.835                |              | \$106.835                  |              |
| Baseline Memorandum Account (BMA)                 | \$0.000                            | \$0.000      | \$0.000                  |              | \$10,269.185               |              |
| Brokerage Fee Balancing Acct                      | \$0.781                            | \$0.000      | \$131.415                |              | \$131.415                  |              |
| Catastrophic Event (CEMA - Northridge)            | \$0.000                            | \$0.000      | \$0.000                  |              | \$0.000                    |              |
| Vacant  | \$0.000                            | \$0.000      | \$0.000                  |              | \$0.000                    |              |
| Vacant  | \$0.000                            | \$0.000      | \$0.000                  |              | \$0.000                    |              |
| Core Fixed Cost Account (CFCA)                    | \$0.000                            | \$0.000      | \$0.000                  |              | (\$69,138.270)             | )            |
| Vacant  | \$0.000                            | \$0.000      | \$0.000                  |              | \$0.000                    |              |
| Economic Practicality Shortfall Memo Acct         | \$0.000                            | \$0.000      | \$186.562                |              | \$186.562                  |              |
| El Paso Turned-Back Capacity Bal Acct (EPTCBA)    | \$64.508                           | \$0.000      | \$10,850.206             |              | \$16,899.620               |              |
| Enhanced Oil Recovery Account CORE                | \$0.000                            | \$0.000      | \$0.000                  |              | \$9,004.650                |              |
| Enhanced Oil Recovery Account NONCORE             | \$3.577                            | \$0.000      | \$917.718                |              | \$917.718                  |              |
| Hazardous Substance Cost Recovery Acct            | \$49.152                           | \$0.000      | \$8,267.407              |              | \$12,876.810               |              |
| Intervenor Award Memo Acct                        | \$0.124                            | \$0.000      | \$20.789                 |              | \$32.380                   |              |
| Montebello Refund Memo Acct (MRMA)                | \$0.000                            | \$0.000      | \$0.000                  |              | \$0.000                    |              |
| Montebello True-Up Tracking Acct (MTTA)           | \$0.000                            | \$0.000      | \$0.000                  |              | \$0.000                    |              |
| Natural Gas Vehicles Acct                         | (\$21.888)                         | \$0.000      | (\$2,776.212)            |              | (\$4,801.984)              |              |
| Vacant  | \$0.000                            | \$0.000      | \$0.000                  |              | \$0.000                    | 1            |
| Noncore Fixed Cost Account (NFCA)                 | \$110.708                          | \$0.000      | \$18,620.998             |              | \$18,620.998               | - 1          |
| Noncore Fixed Cost Tracking Account (CCSI)        | \$0.000                            | \$0.000      | (\$95.449)               |              | (\$95.449)                 |              |
| Noncore Fixed Cost Tracking Account (MPO)         | \$0.000                            | \$0.000      | \$0.000                  |              | \$0.000                    | 1            |
| Noncore Fixed Cost Tracking Account (PDC)         | \$0.000                            | \$0.000      | \$0.000                  |              | \$0.000                    | - 1          |
| Noncore Fixed Cost Tracking Account (TOP)         | \$0.000                            | \$0.000      | \$0.000                  |              | \$0.000                    |              |
| Noncore Storage Balancing Acct (Subscribed)       | \$0.000                            | \$0.000      | \$0.000                  |              | \$0.000                    | - 1          |
| Noncore Storage Balancing Acct (Unsubscribed)     | \$1.087                            | \$0.000      | \$182.875                |              | \$284.835                  |              |
| Vacant  | \$0.000                            | \$0.000      | \$0.000                  |              | \$0.000                    |              |
| Post Retirem Benefits Other than Pensions (PBOPS) | (\$0.005)                          | \$0.000      | (\$1.227)                |              | (\$11.026)                 |              |
| RD&D Expense Acct                                 | \$0.000                            | \$0.000      | \$0.000                  |              | \$0.000                    |              |
| Research Royalty Memo Acct                        | (\$0.021)                          | \$0.000      | (\$5.478)                |              | (\$49.242)                 |              |
| Self-Generation Program Memo Account (SGPMA)      | \$46.653                           | \$0.000      | \$7,846.989              |              | (\$49.242)<br>\$12,221.993 |              |
| Wheeler Ridge Firm Access Charge Memo Acct        | (\$0.417)                          | \$0.000      | (\$107.017)              |              | (\$961.944)                | - 1          |
| Vacant  | \$0.000                            | \$0.000      | \$0.000                  |              | \$0.000                    | · 1          |
| Subtotal: Balancing and Tracking Accounts         | \$254.894                          | \$0.000      | \$44,146.410             | \$0.000      | \$6,495.084                |              |
| Subtour Datateling and Hacking Accounts           | φ <b>2</b> 3 <b>4</b> ,0 <b>94</b> | φ0.000       | φ <del>11</del> ,110,110 | φ0.000       | ψ0,±55.004                 |              |
|   |                                    | 1            | 1                        |              |                            | - 1          |

# TABLE SCG-16C Southern California Gas Company

## INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|     |  | Int'l Noncore | Unbndl'd     | Total          | Unallct'd    | Total           | 1        |
|-----|--|---------------|--------------|----------------|--------------|-----------------|----------|
|     | Description  | Mexicali      | Storage      | Noncore        | to NSBA      | System          |          |
|     | Α  | В             | С            | D              | E            | F               |          |
|     |  | (M\$)         | (M\$)        | (M\$)          | (M\$)        | (M\$)           |          |
| 91  | Subtotal-Trans. RRQ (Table SCG-16B)  | \$1,070.917   | \$21,000.000 | \$278,130.910  | \$13,397.785 | \$1,622,490.015 | 91       |
|     | OTHER COST ALLOCATION COMPONENTS   |               |              |                |              |                 |          |
| 92  | Core Interstate Pipeline Demand Charges (IPDC)   | \$0.000       | \$0.000      | \$0.000        |              | \$121,225.181   | 92       |
| 93  | Independent Power Producer (IPP) / COGEN Parity Adju   | istment       |              |                |              |                 | 93       |
| 94  | A = SUBTOTAL: TRANS. REV. REQ.   | \$1,070.917   | \$21,000.000 | \$278,130.910  | \$13,397.785 | \$1,743,715.195 | 94       |
|     | Less Enhanced Oil Recovery (EOR) Allocated Cost<br>Core Averaging (25% of Res / Retail Difference) |               |              | (\$22,777.014) |              | (\$22,777.014)  | 95<br>96 |
|     | B = SUBTOTAL: TRANS. RRQ w/o EOR   | \$1,070.917   | \$21,000.000 | \$255,353.896  | \$13,397.785 | \$1,720,938.182 | 97       |
|     |  |               |              |                |              |                 |          |
| 98  | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)   | \$2.614       | \$0.000      | \$765.467      | \$0.000      | \$67,515.799    | 98       |
| 99  | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP   | \$1,068.303   | \$21,000.000 | \$254,588.429  | \$13,397.785 | \$1,653,422.382 | 99       |
| 100 | Average Year Throughput (MDth)   | 3,642         |              | 610,423        |              | 950,295         | 100      |
| 101 | AVERAGE TRANSPORTATION RATES (\$\th)   | 2.933 ¢       |              | 4.171 ¢        |              | 17.399 ¢        | 101      |

# TABLE SCG-13A

#### Southern California Gas Company

### CORE COST ALLOCATION & REVENUE REQUIREMENTS

|          |  |                        | CORE                 | C&I                 | Non-Res            | Gas                         | Core                                    | ٦        |
|----------|--|------------------------|----------------------|---------------------|--------------------|-----------------------------|---|----------|
|          | Description  | Residential            | G-10                 | G-20                | A/C                | Engine                      | Totals                                  |          |
|          | Α  | В                      | С                    | D                   | E                  | F                           | G                                       |          |
|          | LONG RUN MARGINAL COST ELEMENTS  | ~~~~~                  | <<<<< (M\$ Unles     | s Noted Otherwis    | se) >>>>>>>>>>     | >>>                         | (M\$)                                   |          |
|          | CUSTOMER RELATED   |                        |                      |                     |                    |                             |   |          |
| 1        | Number of Customers  | 4,695,661              | 200,385              | 95                  | 18                 | 698                         | 4,896,857                               | 1        |
| 2        | Per unit LRMC Cost (M\$/Cust/Yr)   | \$0.06                 | \$0.23               | \$1.09              | \$1.96             | \$1.52                      |   | 2        |
| 3        | Marginal Cust Cost Revenues  | \$300,393.918          | \$46,003.585         | \$103.329           | \$35.218           | \$1,064.179                 | \$347,600.230                           | 3        |
| 4        | COMMON DISTRIBUTION - MEDIUM PRESSURE<br>Medium Pressure Peak Day Demand (mmcfd) | 2,486                  | 475                  | 15                  | 0                  | 1                           | 2,977                                   | 4        |
| 4<br>5   | Per Unit LRMC Cost (\$/mcfd)   | \$82.77                | \$82.77              | \$82.77             | \$82.77            | \$82.77                     | 2,977                                   | 5        |
| 6        | Marginal MPD Cost Revenues   | \$205,780.446          | \$39,293.585         | \$1,209.723         | \$24.440           | \$60.820                    | \$246,369.013                           | 6        |
|          |  |                        |                      |                     |                    |                             |   |          |
| 7        | COMMON DISTRIBUTION - HIGH PRESSURE<br>High Pressure Peak Month Demand (mmcf)    | 41,110                 | 9,591                | 434                 | 9                  | 27                          | 51,171                                  | 7        |
| 8        | Per Unit LRMC Cost (\$/mcf)  | \$0.69                 | \$0.69               | \$0.69              | \$0.69             | \$0.69                      | 51,171                                  | 8        |
| 9        | Marginal HPD Cost Revenues   | \$28,408.207           | \$6,627.784          | \$300.192           | \$6.121            | \$18.813                    | \$35,361.118                            | 9        |
| 10       | Total Marginal Distr Cost Revenues   | \$234,188.652          | \$45,921.369         | \$1,509.915         | \$30.562           | \$79.633                    | \$281,730.131                           | 10       |
|          | TRANSMISSION   |                        |                      |                     |                    |                             |   |          |
| 11       | Cold-Year Throughput (mdth)  | 288,850                | 83,645               | 4,800               | 120                | 1,604                       | 379,019                                 | 11       |
| 12       | Per Unit LRMC Cost (\$/ dth)   | \$0.07                 | \$0.07               | \$0.07              | \$0.07             | \$0.07                      |   | 12       |
| 13       | Marginal Transm Cost Revenues  | \$18,853.080           | \$5,459.465          | \$313.283           | \$7.832            | \$104.692                   | \$24,738.353                            | 13       |
|          | STORAGE<br>Inventory   |                        |                      |                     |                    |                             |   |          |
| 14       | Reservations (mmcf)  | 59,324                 | 10,003               | 672                 | 0                  | 0                           | 70,000                                  | 14       |
| 15       | Per Unit LRMC Cost (\$/mcf)  | \$0.20                 | \$0.20               | \$0.20              | \$0.20             | \$0.20                      |   | 15       |
| 16       | Marginal Inventory Revenues  | \$11,699.636           | \$1,972.838          | \$132.618           | \$0.000            | \$0.000                     | \$13,805.093                            | 16       |
|          | Injection Capacity   |                        |                      |                     |                    |                             |   |          |
| 17       | Reservations (mmcfd)   | 277<br>¢18.61          | 47<br>#18.61         | 3<br>¢10 (1         | 0                  | 0                           | 327                                     | 17       |
| 18<br>19 | Per Unit LRMC Cost (\$/mcfd)<br>Marginal Injection Capacity Revenues             | \$18.61<br>\$5,159.383 | \$18.61<br>\$869.995 | \$18.61<br>\$58.483 | \$18.61<br>\$0.000 | \$18.61<br>\$0.000          | \$6,087.861                             | 18<br>19 |
|          |  |                        |                      |                     |                    |                             | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |          |
| 20       | Injection Variable   | 50.002                 | 10.11/               | (90                 | 7                  | 222                         | 71.100                                  | 20       |
| 20<br>21 | Injections (mdth)<br>Per Unit O&M Cost (\$/dth)                                  | 59,993<br>\$0.01       | 10,116<br>\$0.01     | 680<br>\$0.01       | 7<br>\$0.01        | 323<br>\$0.01               | 71,120                                  | 20<br>21 |
| 22       | Marginal Injection Variable Revenues   | \$698.722              | \$117.821            | \$7.920             | \$0.042            | \$1.883                     | \$826.388                               | 22       |
|          | Withdrawal Capacity  |                        |                      |                     |                    |                             |   |          |
| 23       | Reservations (mmcfd)   | 1,616                  | 309                  | 10                  | 0                  | 0                           | 1,935                                   | 23       |
| 24       | Per Unit LRMC Cost (\$/mcfd)   | \$10.69                | \$10.69              | \$10.69             | \$10.69            | \$10.69                     |   | 24       |
| 25       | Marginal Withdrawal Capacity Revs  | \$17,276.453           | \$3,298.923          | \$101.563           | \$2.052            | \$5.106                     | \$20,684.096                            | 25       |
|          | Withdrawal Variable  |                        |                      |                     |                    |                             |   |          |
| 26       | Withdrawals (mdth)   | 59,993                 | 10,116               | 680                 | 7                  | 323                         | 71,120                                  | 26       |
| 27       | Per Unit O&M Cost (\$/dth)   | \$0.02                 | \$0.02               | \$0.02              | \$0.01             | \$0.01                      |   | 27       |
| 28       | Marginal Withdrawal Variable Revs  | \$973.155              | \$164.097            | \$11.031            | \$0.058            | \$2.622                     | \$1,150.964                             | 28       |
| 29       | Total Seasonal Storage Revenues  | \$35,807.349           | \$6,423.675          | \$311.615           | \$2.151            | \$9.612                     | \$42,554.402<br>\$78,966                | 29       |
| 30       | Marginal Load Balancing Revenues   | \$356.279              | \$110.203            | \$6.555             | \$0.168            | \$2.244                     | \$475.448                               | 30       |
| 31       | Company Use Gas, Transmission  | \$2,711.814            | \$838.805            | \$49.890            | \$1.278            | \$17.079                    | \$3,618.865                             | 31       |
| 32       | UNSCALED MARGINAL COST REVENUES  | \$592,311.093          | \$104,757.102        | \$2,294.585         | \$77.209           | \$1,277.438                 | \$700,717.428                           | 32       |
| 33       | EPMC Scaling Factor  | 1.86                   | 1.86                 | 1.86                | 1.86               | \$40,577<br>1.86            | 1.86                                    | 33       |
| 34       | SCALED LRMC REVENUES   | \$1,099,121.682        | \$194,392.446        | \$4,257.946         | \$143.274          | \$75,296.776<br>\$2,370.478 | \$1,300,285.826                         | 34       |
| 35       | + Margin-Related Marketing Costs   | \$14,202.000           | \$4,329.734          | \$135.266           | \$3.000            | \$33.000                    | \$18,703.000                            | 35       |
| 36       | + SDG&E Moreno Credit  | \$438.584              | \$77.569             | \$1.699             | \$0.057            | \$0.946                     | \$518.855                               | 36       |
| 37       | Subtotal   | \$1,113,762.266        | \$198,799.749        | \$4,394.911         | \$146.331          | \$2,404.424                 | \$1,319,507.681                         | 37       |
| 38       | + Uncollectibles   | \$3,913.559            | \$698.546            | \$15.443            | \$0.514            | \$8.449                     | \$4,636.511                             | 38       |
| 39       | TOTAL BASE MARGIN  | \$1,117,675.825        | \$199,498.295        | \$4,410.354         | \$146.845          | \$2,412.872                 | \$1,324,144.192                         | 39       |

# TABLE SCG-13B

#### Southern California Gas Company

## CORE COST ALLOCATION & REVENUE REQUIREMENTS

|   |                 | CORE           |                         | Non-Res                                | Gas         | Core            |
|---|-----------------|----------------|-------------------------|--|-------------|-----------------|
| Description                                       | Residential     | G-10           | G-20                    | A/C                                    | Engine      | Totals          |
| A   | В               | С              | D                       | Е                                      | F           | G               |
|   | ~~~~~           | <<<<<<<        | :< (M\$) >>>>>>>        | ·>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>         | (M\$)           |
| Total Base Margin (Table SCG-13A)                 | \$1,117,675.825 | \$199,498.295  | \$4,410.354             | \$146.845                              | \$2,412.872 | \$1,324,144.192 |
| OTHER OPERATING COSTS AND REVENUES                |                 |                |                         |  |             |                 |
| Brokerage Fee Adjustment: Core                    | (\$4,872.833)   | (\$1,507.241)  | (\$89.646)              | (\$2.296)                              | (\$30.689)  | (\$6,502.705    |
| Brokerage Fee Adjustment: Noncore                 | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| CCSI: Load Balancing                              | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Company Use Gas: Other                            | \$205.660       | \$63.614       | \$3.784                 | \$0.097                                | \$1.295     | \$274.450       |
| Company Use Gas: Storage                          | \$2,855.908     | \$580.825      | \$37.354                | \$0.588                                | \$16.033    | \$3,490.708     |
| Exchange Revenues & Interutility Transactions     | \$89.463        | \$25.907       | \$1.487                 | \$0.037                                | \$0.497     | \$117.391       |
| Fuel Cell Equipment Revenues                      | (\$291.916)     | (\$51.629)     | (\$1.131)               | (\$0.038)                              | (\$0.630)   | (\$345.343      |
| Marketing: DSM Program Awards                     | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Marketing: Non-Margin Costs                       | \$50,851.298    | \$22,933.226   | \$0.000                 | \$32.972                               | \$440.730   | \$74,258.227    |
| RD&D "Common Good"                                | \$6,223.536     | \$1,100.705    | \$24.110                | \$0.811                                | \$13.422    | \$7,362.583     |
| Unaccounted For Gas                               | \$23,110.063    | \$686.547      | (\$121.684)             | \$0.594                                | \$7.941     | \$23,683.462    |
| Well Incidents & Surface Leaks                    | \$127.944       | \$21.574       | \$1.450                 | \$0.000                                | \$0.000     | \$150.969       |
| Subtotal: Other Operating Costs and Revenues      | \$78,299.123    | \$23,853.528   | (\$144.277)             | \$32.766                               | \$448.601   | \$102,489.741   |
| TRANSITION COSTS                                  |                 |                |                         |  |             |                 |
| Interstate Trans. Cost Surcharge Account (ITCS)   | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| MPO Transition Cost Adjustment                    | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Pitco/Popco Transition Costs                      | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Subtotal: Transition Costs                        | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| REGULATORY ACCOUNTS                               |                 |                |                         |  |             |                 |
| Affiliate Transaction Tracking Acct (AFTA)        | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Aliso/Goleta Tracking Account (AGTA)              | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Baseline Memorandum Account (BMA)                 | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Brokerage Fee Balancing Acct                      | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Catastrophic Event (CEMA - Northridge)            | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Vacant  | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Vacant  | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Core Fixed Cost Account (CFCA)                    | (\$32,436.330)  | (\$10,033.050) | (\$596.735)             | (\$15.283)                             | (\$204.283) | (\$43,285.681   |
| Cost of Service RRQ Memo Acct (COSRRMA)           | (\$19,936.535)  | (\$3,526.008)  | (\$77.233)              | (\$2.599)                              | (\$42.997)  | (\$23,585.372   |
| Economic Practicality Shortfall Memo Acct         | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| El Paso Turned-Back Capacity Bal Acct (EPTCBA)    | \$2,051.333     | \$634.508      | \$37.739                | \$0.967                                | \$12.919    | \$2,737.466     |
| Enhanced Oil Recovery Account CORE                | \$5,175.185     | \$915.292      | \$20.048                | \$0.675                                | \$11.161    | \$6,122.361     |
| Enhanced Oil Recovery Account NONCORE             | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Hazardous Substance Cost Recovery Acct            | \$4,100.503     | \$1,268.348    | \$75.437                | \$1.932                                | \$25.825    | \$5,472.045     |
| Intervenor Award Memo Acct                        | \$152.089       | \$47.043       | \$2.798                 | \$0.072                                | \$0.958     | \$202.959       |
| Montebello Refund Memo Acct (MRMA)                | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Montebello True-Up Tracking Acct (MTTA)           | (\$2,263.203)   | (\$700.043)    | (\$41.636)              | (\$1.066)                              | (\$14.254)  | (\$3,020.202    |
| Natural Gas Vehicles Acct                         | (\$1,587.018)   | (\$490.889)    | (\$29.197)              | (\$0.748)                              | (\$9.995)   | (\$2,117.846    |
| Vacant  | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Noncore Fixed Cost Account (NFCA)                 | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Noncore Fixed Cost Tracking Account (CCSI)        | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Noncore Fixed Cost Tracking Account (MPO)         | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Noncore Fixed Cost Tracking Account (NICO)        | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Noncore Fixed Cost Tracking Account (TOP)         | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Noncore Storage Balancing Acct (Subscribed)       | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Noncore Storage Balancing Acct (Unsubscribed)     | (\$1,194.039)   | (\$369.334)    | (\$21.967)              | (\$0.563)                              | (\$7.520)   | (\$1,593.423    |
| Pension Balancing Account (PBA)                   | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Post Retirem Benefits Other than Pensions (PBOPS) | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| RD&D Expense Acct                                 | (\$3,135.111)   | (\$554.481)    | (\$12.145)              | (\$0.409)                              | (\$6.761)   | (\$3,708.907    |
| Research Royalty Memo Acct                        | (\$279.572)     | (\$49.446)     | (\$12.145)<br>(\$1.083) | (\$0.409)                              | (\$0.603)   | (\$330.741      |
| Self-Generation Program Memo Account (SGPMA)      | \$11,682.047    | \$3,613.435    | \$214.916               | \$5.504                                | \$73.573    | \$15,589.475    |
| Wheeler Ridge Firm Access Charge Memo Acct        | (\$719.510)     | (\$127.254)    | (\$2.787)               | (\$0.094)                              | (\$1.552)   | (\$851.196      |
| Vacant  | \$0.000         | \$0.000        | \$0.000                 | \$0.000                                | \$0.000     | \$0.000         |
| Subtotal: Balancing and Tracking Accounts         | (\$38,390.161)  | (\$9,371.878)  | (\$431.845)             | (\$11.648)                             | (\$163.529) | (\$48,369.061   |
|   | 1               |                |                         |  |             | 1               |

# TABLE SCG-13C

#### Southern California Gas Company

#### CORE COST ALLOCATION & REVENUE REQUIREMENTS

|          |  |                         | CORE          | C&I             | Non-Res                                 | Gas         | Core            | 1          |
|----------|--|-------------------------|---------------|-----------------|---|-------------|-----------------|------------|
|          | Description  | Residential             | G-10          | G-20            | A/C                                     | Engine      | Totals          |            |
|          | Α  | В                       | С             | D               | Е                                       | F           | G               |            |
|          |  | <<<<<                   | <<<<<<<       | << (M\$) >>>>>> | >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>        | (M\$)           |            |
| 91       | Subtotal-Trans. RRQ (Table SCG-13B)  | \$1,157,584.788         | \$213,979.945 | \$3,834.232     | \$167.963                               | \$2,697.945 | \$1,378,264.872 | 91         |
|          | OTHER COST ALLOCATION COMPONENTS   |                         |               |                 |   |             |                 |            |
| 92<br>93 | Core Interstate Pipeline Demand Charges (IPDC)<br>Independent Power Producer (IPP) / COGEN Parity Adju | \$62,852.932<br>ustment | \$19,441.366  | \$1,156.313     | \$29.614                                | \$395.846   | \$83,876.072    | 92<br>93   |
| 94       | A = SUBTOTAL: TRANS. REV. REQ.   | \$1,220,437.719         | \$233,421.311 | \$4,990.546     | \$197.577                               | \$3,093.791 | \$1,462,140.943 | 94         |
| 95       | Less Enhanced Oil Recovery (EOR) Allocated Cost  |                         |               |                 |   |             |                 | 95         |
| 96       | Core Averaging (25% of Res / Retail Difference)  | (\$27,510.299)          | \$27,510.299  |                 |   |             |                 | 96         |
| 97       | B = SUBTOTAL: TRANS. RRQ w/o EOR   | \$1,192,927.420         | \$260,931.610 | \$4,990.546     | \$197.577                               | \$3,093.791 | \$1,462,140.943 | 97         |
| 98       | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)   | \$57,074.833            | \$24,033.931  | \$24.110        | \$33.784                                | \$454.153   | \$81,620.810    | 98         |
| 99       | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP   | \$1,135,852.587         | \$236,897.679 | \$4,966.436     | \$163.793                               | \$2,639.638 | \$1,380,520.133 | 99         |
| 100      | Average Year Throughput (MDth)   | 254,685                 | 78,778        | 4,685           | 120                                     | 1,604       | 339,873         | 100        |
| 101      | AVERAGE TRANSPORTATION RATES (\$/th)   | 44.598 ¢                | 30.072 ¢      | 10.600 ¢        | 13.649 ¢                                | 16.457 ¢    | 40.619 ¢        | 101        |
| 103      | GAS PROCUREMENT RELATED COSTS<br>Vacant<br>Carrying Cost Storage Inventory (CCSI): Other               | \$1,288.691             | \$343.004     | \$14.827        | \$0.542                                 | \$7.789     | \$1,654.852     | 102<br>103 |
| 104      | Core Interstate Pipeline Demand Charge: SJ Lateral   | \$0.000                 | \$0.000       | \$0.000         | \$0.000                                 | \$0.000     | \$0.000         | 104        |
| 105      | TOTAL: PROCURMENT RELATED COSTS  | \$1,288.691             | \$343.004     | \$14.827        | \$0.542                                 | \$7.789     | \$1,654.852     | 105        |
| 106      | Average Year Sales (MDth)  | 252,138                 | 67,110        | 2,901           | 106                                     | 1,524       | 323,780         | 106        |
| 107      | A = GAS PROC. RELATED COST (\$/th)   | 0.051 ¢                 | 0.051 ¢       | 0.051 ¢         | 0.051 ¢                                 | 0.051 ¢     | 0.051 ¢         | 107        |
| 108      | B = TOTAL PROC. RELATED RATE (¢/th)  | 44.649 ¢                | 30.123 ¢      | 10.651 ¢        | 13.701 ¢                                | 16.508¢     | 41.191 ¢        | 108        |
| 109      | TOTAL: PROC. CUSTOMER TRANS. REVS.   | \$1,125,782.751         | \$202,154.161 | \$3,089.762     | \$145.226                               | \$2,515.774 | \$1,333,687.675 | 109        |
|          | CORE AGGREGATION TRANSPORTATION (CAT) C  | USTOMER REFUNI          | <u>)</u>      |                 |   |             |                 |            |
| 110      | El Paso Settlement Proceeds Memo Acct (EPSPMA)   | (\$86.272)              | (\$95.017)    | \$0.000         | \$0.000                                 | \$0.000     | (\$181.289)     | 110        |
|          | TOTAL: CAT CUSTOMER REFUND   | (\$86.272)              | (\$95.017)    | \$0.000         | \$0.000                                 | \$0.000     | (\$181.289)     |            |
| 112      | CAT Customer Average Year Throughput (MDth)  | 1,366                   | 1,504         | 0               | 0                                       | 0           | 2,870           | 112        |
| 113      | A = CAT CUSTOMER REFUND (¢/th)   | (0.632 ¢)               | (0.632 ¢)     | 0.000 ¢         | 0.000 ¢                                 | 0.000¢      | (0.632 ¢)       | 113        |
| 114      | B = TOTAL CAT CUSTOMER RATE (\$/th)  | 43.967 ¢                | 29.440 ¢      | 10.600 ¢        | 13.649 ¢                                | 16.457 ¢    | 36.353 ¢        | 114        |
| 115      | TOTAL: TRANSPORTATION CUSTOMER REVS.   | \$6,003.905             | \$4,427.656   | \$0.000         | \$0.000                                 | \$0.000     | \$10,431.561    | 115        |

# TABLE SCG-14A

#### Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|          |   |                         | Electric Ge            | eneration               |                     |               | ]        |
|----------|---|-------------------------|------------------------|-------------------------|---------------------|---------------|----------|
|          | Description   | Industrial              | Cogen                  | IPP                     | EOR                 | Total         |          |
|          | Α   | В                       | C                      | D<br>ted Otherwise) >>: | E                   | F<br>(M\$)    |          |
|          | LONG RUN MARGINAL COST ELEMENTS                                       |                         |                        | ieu Otherwise) >>.      |                     | (1413)        |          |
|          | CUSTOMER RELATED  |                         |                        |                         |                     |               |          |
| 1        | Number of Customers   | 1,162                   | 215                    | 23                      | 67                  | 1,467         | 1        |
| 2        | Per unit LRMC Cost (M\$/Cust/Yr)                                      | \$4.58                  | \$5.91                 | \$40.67                 | \$11.00             |               | 2        |
| 3        | Marginal Cust Cost Revenues   | \$5,328.941             | \$1,271.235            | \$935.420               | \$737.328           | \$8,272.924   | 3        |
|          | COMMON DISTRIBUTION - MEDIUM PRESSURE                                 |                         |                        |                         |                     |               |          |
| 4        | Medium Pressure Peak Day Demand (mmcfd)                               | 152                     | 19                     | 0                       | 0                   | 171           | 4        |
| 5<br>6   | Per Unit LRMC Cost (\$/mcfd)<br>Marginal MPD Cost Revenues            | \$82.77<br>\$12,598.370 | \$82.77<br>\$1,531.831 | \$82.77<br>\$0.000      | \$82.77<br>\$33.117 | \$14,163.318  | 5<br>6   |
|          |   | , ,                     | , ,                    |                         |                     | , ,           |          |
| 7        | COMMON DISTRIBUTION - HIGH PRESSURE                                   | 10,437                  | 3,100                  | 1,334                   | 268                 | 15,139        | 7        |
| 8        | High Pressure Peak Month Demand (mmcf)<br>Per Unit LRMC Cost (\$/mcf) | \$0.69                  | \$0.69                 | \$0.69                  | \$0.69              | 15,159        | 8        |
| 9        | Marginal HPD Cost Revenues  | \$7,212.554             | \$2,142.228            | \$921.569               | \$185.419           | \$10,461.769  | 9        |
| 10       | Total Marginal Distr Cost Revenues                                    | \$19,810.923            | \$3,674.059            | \$921.569               | \$218.536           | \$24,625.087  | 10       |
| 10       | Total Marginal Distr Cost Revenues                                    | \$17,010.725            | \$0,074.007            | ψ)21.009                | ψ210.000            | φ24,025.007   | 10       |
| 11       | TRANSMISSION<br>Cold-Year Throughput (mdth)                           | 146,890                 | 82,735                 | 211,691                 | 48,271              | 489,586       | 11       |
|          | Per Unit LRMC Cost (\$/ dth)  | \$0.07                  | 82,735<br>\$0.07       | \$0.07                  | 48,271<br>\$0.07    | 409,000       | 11       |
|          | Marginal Transm Cost Revenues   | \$9,587.428             | \$5,400.042            | \$13,816.946            | \$3,150.602         | \$31,955.018  | 13       |
|          | STORAGE   |                         |                        |                         |                     |               |          |
|          | Inventory   |                         |                        |                         |                     |               |          |
|          | Reservations (mmcf)   |                         |                        |                         |                     |               | 14       |
|          | Per Unit LRMC Cost (\$/mcf)   |                         |                        |                         |                     |               | 15       |
| 16       | Marginal Inventory Revenues   |                         |                        |                         |                     |               | 16       |
|          | Injection Capacity  |                         |                        |                         |                     |               |          |
| 17       | Reservations (mmcfd)  |                         |                        |                         |                     |               | 17       |
|          | Per Unit LRMC Cost (\$/mcfd)  |                         |                        |                         |                     |               | 18       |
| 19       | Marginal Injection Capacity Revenues                                  |                         |                        |                         |                     |               | 19       |
|          | Injection Variable  |                         |                        |                         |                     |               |          |
| 20       | Injections (mdth)   |                         |                        |                         |                     |               | 20       |
| 21       | Per Unit O&M Cost (\$/dth)<br>Marginal Injection Variable Revenues    |                         |                        |                         |                     |               | 21<br>22 |
| 22       | Marginal Injection Variable Revenues                                  |                         |                        |                         |                     |               | 22       |
|          | Withdrawal Capacity   |                         |                        |                         |                     |               |          |
| 23       |   |                         |                        |                         |                     |               | 23       |
|          | Per Unit LRMC Cost (\$/mcfd)<br>Marginal Withdrawal Capacity Revs     |                         |                        |                         |                     |               | 24<br>25 |
| 25       | Marginar Withdrawar Capacity Revs                                     |                         |                        |                         |                     |               | 20       |
|          | Withdrawal Variable   |                         |                        |                         |                     |               |          |
|          | Withdrawals (mdth)  |                         |                        |                         |                     |               | 26       |
| 27<br>28 | Per Unit O&M Cost (\$/dth)<br>Marginal Withdrawal Variable Revs       |                         |                        |                         |                     |               | 27<br>28 |
|          |   |                         |                        |                         |                     |               |          |
| 29       | Total Seasonal Storage Revenues                                       |                         |                        |                         |                     |               | 29       |
| 30       | Marginal Load Balancing Revenues                                      | \$1,989.176             | \$1,129.728            | \$4,730.994             | \$1,422.403         | \$9,272.301   | 30       |
| 31       | Company Use Gas, Transmission   | \$1,551.113             | \$880.935              | \$2,254.024             | \$513.973           | \$5,200.044   | 31       |
| 32       | UNSCALED MARGINAL COST REVENUES                                       | \$38,267.581            | \$12,355.998           | \$22,658.954            | \$6,042.841         | \$79,325.374  | 32       |
|          | EDMC Sealing Factor   |                         | 1.05                   | 1.05                    | 2.22                | 1.07          |          |
| 33       | EPMC Scaling Factor   | 1.85                    | 1.85                   | 1.85                    | 3.33                | 1.97          | 33       |
| 34       | SCALED LRMC REVENUES  | \$70,928.446            | \$22,901.676           | \$41,998.067            | \$20,149.134        | \$155,977.324 | 34       |
| 35       | + Margin-Related Marketing Costs                                      | \$3,008.000             | \$664.000              | \$937.000               | \$375.000           | \$4,984.000   | 35       |
| 36       | + SDG&E Moreno Credit   | \$28.336                | \$9.149                | \$16.778                | \$0.000             | \$54.263      | 30       |
| 37       | Subtotal  | \$73,964.782            | \$23,574.825           | \$42,951.845            | \$20,524.134        | \$161,015.587 | 32       |
| 38       | + Uncollectibles  | \$259.899               | \$82.838               | \$150.925               | \$0.000             | \$493.662     | 38       |
|          |   |                         |                        |                         |                     |               |          |
| 39       | TOTAL BASE MARGIN   | \$74,224.681            | \$23,657.663           | \$43,102.770            | \$20,524.134        | \$161,509.248 | 39       |

# TABLE SCG-14B

#### Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|   |   |                                     | Electric Ge            |                         | FOR                         | <b>T</b> + 1            |    |
|---|---|-------------------------------------|------------------------|-------------------------|-----------------------------|-------------------------|----|
|   | Description A                                     | Industrial<br>B                     | Cogen                  | IPP<br>D                | EOR                         | Total<br>F              | ┿  |
|   | A   |                                     | -                      |                         |                             | (M\$)                   | +  |
| ~ |   |                                     |                        |                         | #20 <b>20</b> / 10 /        |                         |    |
| ) | Total Base Margin (Table SCG-14A)                 | \$74,224.681                        | \$23,657.663           | \$43,102.770            | \$20,524.134                | \$161,509.248           |    |
|   | OTHER OPERATING COSTS AND REVENUES                |                                     |                        |                         |                             |                         |    |
| ) | Brokerage Fee Adjustment: Core                    | \$0.000                             | \$0.000                | \$0.000                 | \$0.000                     | \$0.000                 |    |
| L | Brokerage Fee Adjustment: Noncore                 | (\$19.870)                          | (\$11.285)             | (\$28.874)              | \$0.000                     | (\$60.028)              | I. |
| 2 | CCSI: Load Balancing                              | \$21.477                            | \$12.197               | \$31.209                | \$0.000                     | \$64.884                |    |
| 5 | Company Use Gas: Other                            | \$117.634                           | \$66.809               | \$170.942               | \$38.979                    | \$394.364               |    |
| ł | Company Use Gas: Storage                          | \$403.505                           | \$229.166              | \$586.360               | \$133.705                   | \$1,352.736             |    |
|   | Exchange Revenues & Interutility Transactions     | \$45.495                            | \$25.625               | \$65.565                | \$0.000                     | \$136.685               |    |
|   | Fuel Cell Equipment Revenues                      | (\$18.860)                          | (\$6.090)              | (\$11.167)              | \$0.000                     | (\$36.117)              | 1  |
|   | Marketing: DSM Program Awards                     | \$0.000                             | \$0.000                | \$0.000                 | \$0.000                     | \$0.000                 |    |
|   | Marketing: Non-Margin Costs                       | \$3,389.812                         | \$0.000                | \$0.000                 | \$0.000                     | \$3,389.812             |    |
| ) | RD&D "Common Good"                                | \$402.085                           | \$129.827              | \$238.082               | \$0.000                     | \$769.995               |    |
| ) | Unaccounted For Gas                               | \$775.444                           | \$1,567.841            | \$2,752.419             | \$2,080.084                 | \$7,175.788             |    |
|   | Well Incidents & Surface Leaks                    | \$1.959                             | \$1.113                | \$2.847                 | \$0.000                     | \$5.919                 | _  |
|   | Subtotal: Other Operating Costs and Revenues      | \$5,118.683                         | \$2,015.203            | \$3,807.385             | \$2,252.767                 | \$13,194.039            |    |
|   | TRANSITION COSTS                                  |                                     |                        |                         |                             |                         |    |
| 5 | Interstate Trans. Cost Surcharge Account (ITCS)   | \$5,771.146                         | \$3,277.649            | \$8,386.435             | \$0.000                     | \$17,435.230            |    |
| 1 | MPO Transition Cost Adjustment                    | \$0.000                             | \$0.000                | \$0.000                 | \$0.000                     | \$0.000                 |    |
| 5 | Pitco/Popco Transition Costs                      | \$0.000                             | \$0.000                | \$0.000                 | \$0.000                     | \$0.000                 |    |
| , | Subtotal: Transition Costs                        | \$5,771.146                         | \$3,277.649            | \$8,386.435             | \$0.000                     | \$17,435.230            |    |
|   | REGULATORY ACCOUNTS                               |                                     |                        |                         |                             |                         |    |
| ' | Affiliate Transaction Tracking Acct (AFTA)        | \$0.000                             | \$0.000                | \$0.000                 | \$0.000                     | \$0.000                 |    |
|   | Aliso/Goleta Tracking Account (AGTA)              | \$0.000                             | \$0.000                | \$0.000                 | \$0.000                     | \$0.000                 |    |
|   | Baseline Memorandum Account (BMA)                 | \$0.000                             | \$0.000                | \$0.000                 | \$0.000                     | \$0.000                 |    |
|   | Brokerage Fee Balancing Acct                      | (\$17.314)                          | (\$9.833)              | (\$25.160)              | \$0.000                     | (\$52.308)              | 1  |
|   | Catastrophic Event (CEMA - Northridge)            | \$0.000                             | \$0.000                | \$0.000                 | \$0.000                     | \$0.000                 |    |
| 2 | Vacant  | \$0.000                             | \$0.000                | \$0.000                 | \$0.000                     | \$0.000                 |    |
| 3 | Vacant  | \$0.000                             | \$0.000                | \$0.000                 | \$0.000                     | \$0.000                 |    |
| ł | Core Fixed Cost Account (CFCA)                    | \$0.000                             | \$0.000                | \$0.000                 | \$0.000                     | \$0.000                 |    |
|   | Cost of Service RRQ Memo Acct (COSRRMA)           | (\$1,288.044)                       | (\$415.889)            | (\$762.675)             | \$0.000                     | (\$2,466.609)           | Į  |
|   | Economic Practicality Shortfall Memo Acct         | \$191.402                           | \$0.000                | \$0.000                 | \$0.000                     | \$191.402               |    |
|   | El Paso Turned-Back Capacity Bal Acct (EPTCBA)    | \$1,173.328                         | \$666.377              | \$1,705.041             | \$0.000                     | \$3,544.747             |    |
|   | Enhanced Oil Recovery Account CORE                | \$0.000                             | \$0.000                | \$0.000                 | \$0.000                     | \$0.000                 |    |
|   | Enhanced Oil Recovery Account NONCORE             | \$272.113                           | \$87.861               | \$161.123               | \$0.000                     | \$521.097               |    |
|   | Hazardous Substance Cost Recovery Acct            | \$2,345.420                         | \$1,332.051            | \$3,408.285             | \$0.000                     | \$7,085.756             |    |
|   | Intervenor Award Memo Acct                        | \$86.992                            | \$49.406               | \$126.414               | \$0.000                     | \$262.812               |    |
|   | Montebello Refund Memo Acct (MRMA)                | \$0.000                             | \$0.000                | \$0.000                 | \$0.000                     | \$0.000                 |    |
|   | Montebello True-Up Tracking Acct (MTTA)           | (\$308.898)                         | (\$175.435)            | (\$448.881)             | \$0.000                     | (\$933.214)             |    |
|   | Natural Gas Vehicles Acct                         | (\$907.748)                         | (\$515.544)            | (\$1,319.108)           | \$0.000                     | (\$2,742.400)           | 1  |
|   | Vacant  | \$0.000                             | \$0.000                | \$0.000                 | \$0.000                     | \$0.000                 |    |
|   | Noncore Fixed Cost Account (NFCA)                 | \$6,911.111                         | \$3,925.077            | \$10,042.993            | \$0.000                     | \$20,879.181            |    |
|   | Noncore Fixed Cost Tracking Account (CCSI)        | (\$8.932)                           | (\$5.073)              | (\$12.980)              | \$0.000                     | (\$26.985)              | ľ  |
|   | Noncore Fixed Cost Tracking Account (MPO)         | \$0.000                             | \$0.000                | \$0.000                 | \$0.000                     | \$0.000                 |    |
|   | Noncore Fixed Cost Tracking Account (PDC)         | \$0.000                             | \$0.000                | \$0.000                 | \$0.000                     | \$0.000                 |    |
|   | Noncore Fixed Cost Tracking Account (TOP)         | \$0.000                             | \$0.000                | \$0.000                 | \$0.000                     | \$0.000                 |    |
|   | Noncore Storage Balancing Acct (Subscribed)       | \$0.000                             | \$0.000                | \$0.000                 | \$0.000                     | \$0.000                 |    |
|   | Noncore Storage Balancing Acct (Unsubscribed)     | (\$682.971)                         | (\$387.884)            | (\$992.470)             | \$0.000                     | (\$2,063.325)           | 1  |
|   | Pension Balancing Account (PBA)                   | \$0.000                             | \$0.000                | \$0.000                 | \$0.000                     | \$0.000                 |    |
|   | Post Retirem Benefits Other than Pensions (PBOPS) | \$0.000                             | \$0.000                | \$0.000                 | \$0.000                     | \$0.000                 |    |
|   | RD&D Expense Acct                                 | (\$202.551)                         | (\$65.400)             | (\$119.934)             | \$0.000                     | (\$387.885)             |    |
|   | Research Royalty Memo Acct                        | (\$18.062)                          | (\$5.832)              | (\$10.695)              | \$0.000                     | (\$34.590)              | ľ  |
|   | Self-Generation Program Memo Account (SGPMA)      | \$6,681.937                         | \$3,794.921            | \$9,709.965             | \$0.000                     | \$20,186.823            |    |
|   | Wheeler Ridge Firm Access Charge Memo Acct        | (\$46.486)                          | (\$15.009)             | (\$27.525)              | \$0.000                     | (\$89.020)              | ſ  |
| ) | Vacant Subtotal: Balancing and Tracking Accounts  | \$0.000<br><b>\$14,181.297</b>      | \$0.000<br>\$8,259.793 | \$0.000<br>\$21,434.393 | \$0.000<br><b>\$0.000</b>   | \$0.000<br>\$43,875.483 | +  |
|   |   | <i><i><i>q1111111111111</i></i></i> | <i>\\\\</i>            |                         | <i><i><i>ϕ</i></i>0.000</i> | \$10,070.100            |    |
|   | Subtotal-Transportation Revenue Requirement       | \$99,295.807                        | \$37,210.308           | \$76,730.983            | \$22,776.902                |                         |    |

#### TABLE SCG-14C Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|     |  |              | Electric Ge   | eneration                                |                |                | 1   |
|-----|--|--------------|---------------|--|----------------|----------------|-----|
|     | Description  | Industrial   | Cogen         | IPP                                      | EOR            | Total          |     |
|     | Α  | В            | С             | D  | E              | F              |     |
|     |  | <<<<<        | <<<<<< (M     | \$) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | ·>>>>          | (M\$)          |     |
| 91  | Subtotal-Trans. RRQ (Table SCG-14B)                  | \$99,295.807 | \$37,210.308  | \$76,730.983                             | \$22,776.902   | \$236,014.000  | 91  |
|     | OTHER COST ALLOCATION COMPONENTS                     |              |               |  |                |                |     |
| 92  | Core Interstate Pipeline Demand Charges (IPDC)       | \$0.000      | \$0.000       | \$0.000                                  | \$0.000        | \$0.000        | 92  |
| 93  | Independent Power Producer (IPP) / COGEN Parity Adju | istment      | (\$5,192.400) | \$5,192.400                              |                |                | 93  |
| 94  | A = SUBTOTAL: TRANS. REV. REQ.                       | \$99,295.807 | \$32,017.908  | \$81,923.383                             | \$22,776.902   | \$236,014.000  | 94  |
| 95  | Less Enhanced Oil Recovery (EOR) Allocated Cost      |              |               |  | (\$22,776.902) | (\$22,776.902) | 95  |
| 96  | Core Averaging (25% of Res / Retail Difference)      |              |               |  |                |                | 96  |
| 97  | B = SUBTOTAL: TRANS. RRQ w/o EOR                     | \$99,295.807 | \$32,017.908  | \$81,923.383                             | \$0.000        | \$213,237.098  | 97  |
| 98  | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)             | \$3,791.898  | \$129.827     | \$238.082                                | \$0.000        | \$4,159.807    | 98  |
| 99  | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP               | \$95,503.909 | \$31,888.081  | \$81,685.301                             | \$0.000        | \$209,077.291  | 99  |
| 100 | Average Year Throughput (MDth)                       | 145,676      | 82,735        | 211,691                                  | N/A            | 440,101        | 100 |
| 101 | AVERAGE TRANSPORTATION RATES (¢/th)                  | 6.556 ¢      | 3.854 ¢       | 3.859 ¢                                  | N/A            | 4.751 ¢        | 101 |

# TABLE SCG-15A

#### Southern California Gas Company

# WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|        | Description   | Long<br>Beach | SDG&E                | Southwest<br>Gas      | City of<br>Vernon | Total        |   |
|--------|---|---------------|----------------------|-----------------------|-------------------|--------------|---|
|        | Α   | B             | C<br>(M¢ Unloss Note | D<br>d Othomyico) >>> | E                 | F<br>(MC)    | + |
|        | LONG RUN MARGINAL COST ELEMENTS   | ~~~~~         | : (M\$ Unless Note   | a Otherwise) >>:      | >>>>>             | (M\$)        |   |
|        | CUSTOMER RELATED  |               |                      |                       |                   |              |   |
| L      | Number of Customers   | 1             | 1                    | 1                     | 1                 | 4            |   |
| -      | Per unit LRMC Cost (M\$/Cust/Yr)  | \$71.36       | \$99.44              | \$43.28               | \$23.75           | ****         | - |
|        | Marginal Cust Cost Revenues   | \$71.361      | \$99.436             | \$43.284              | \$23.755          | \$237.837    |   |
| ł      | <u>COMMON DISTRIBUTION - MEDIUM PRESSURE</u><br>Medium Pressure Peak Day Demand (mmcfd) | 0             | 0                    | 0                     | 0                 | 0            |   |
|        | Per Unit LRMC Cost (\$/mcfd)  | \$82.77       | \$82.77              | \$82.77               | \$82.77           |              |   |
|        | Marginal MPD Cost Revenues  | \$0.000       | \$0.000              | \$0.000               | \$0.000           | \$0.000      |   |
| ,      | COMMON DISTRIBUTION - HIGH PRESSURE   | 0             | 0                    | 0                     | 0                 | 0            |   |
| 3      | High Pressure Peak Month Demand (mmcf)<br>Per Unit LRMC Cost (\$/mcf)                   | \$0.69        | \$0.69               | \$0.69                | \$0.69            | 0            |   |
| )      | Marginal HPD Cost Revenues  | \$0.000       | \$0.000              | \$0.000               | \$0.000           | \$0.000      | 1 |
| 0      | Total Marginal Distr Cost Revenues  | \$0.000       | \$0.000              | \$0.000               | \$0.000           | \$0.000      |   |
|        | TRANSMISSION  |               |                      |                       |                   |              |   |
| 1      | Cold-Year Throughput (mdth)   | 8,361         | 148,753              | 9,683                 | 5,192             | 171,988      |   |
| 2      | Per Unit LRMC Cost (\$/dth)   | \$0.07        | \$0.07               | \$0.07                | \$0.07            |              |   |
| 3      | Marginal Transm Cost Revenues <u>STORAGE</u>  | \$545.736     | \$9,708.990          | \$632.005             | \$338.853         | \$11,225.583 |   |
|        | Inventory<br>D  |               |                      |                       |                   |              |   |
|        | Reservations (mmcf)<br>Per Unit LRMC Cost (\$/mcf)                                      |               |                      |                       |                   |              |   |
|        | Marginal Inventory Revenues   |               |                      |                       |                   |              |   |
|        | Injection Capacity  |               |                      |                       |                   |              |   |
|        | Reservations (mmcfd)  |               |                      |                       |                   |              |   |
| 3      | Per Unit LRMC Cost (\$/mcfd)<br>Marginal Injection Capacity Revenues                    |               |                      |                       |                   |              |   |
|        | Injection Variable  |               |                      |                       |                   |              |   |
| 0      | Injections (mdth)   |               |                      |                       |                   |              |   |
|        | Per Unit O&M Cost (\$/dth)  |               |                      |                       |                   |              | - |
| 2      | Marginal Injection Variable Revenues  |               |                      |                       |                   |              |   |
| _      | Withdrawal Capacity   |               |                      |                       |                   |              |   |
| 3      | Reservations (mmcfd)  |               |                      |                       |                   |              |   |
| 4<br>5 | Per Unit LRMC Cost (\$/mcfd)  |               |                      |                       |                   |              | - |
| 5      | Marginal Withdrawal Capacity Revs   |               |                      |                       |                   |              |   |
| 6      | Withdrawal Variable   |               |                      |                       |                   |              |   |
| 0<br>7 | Withdrawals (mdth)<br>Per Unit O&M Cost (\$/dth)  |               |                      |                       |                   |              |   |
| 3      | Marginal Withdrawal Variable Revs   |               |                      |                       |                   |              |   |
| )      | Total Seasonal Storage Revenues   |               |                      |                       |                   |              |   |
| 0      | Marginal Load Balancing Revenues  | \$150.891     | \$652.479            | \$128.183             | \$29.772          | \$961.325    |   |
| L      | Company Use Gas, Transmission   | \$82.585      | \$1,534.171          | \$97.283              | \$54.780          | \$1,768.819  | - |
| 2      | UNSCALED MARGINAL COST REVENUES   | \$850.572     | \$11,995.076         | \$900.756             | \$447.159         | \$14,193.563 |   |
| 3      | EPMC Scaling Factor   | 1.85          | 1.85                 | 1.85                  | 1.85              | 1.85         |   |
| 4      | SCALED LRMC REVENUES  | \$1,576.524   | \$22,232.713         | \$1,669.539           | \$828.803         | \$26,307.579 |   |
| 5      | + Margin-Related Marketing Costs  | \$60.400      | \$60.400             | \$60.400              | \$60.400          | \$241.600    | 1 |
| 5      | + SDG&E Moreno Credit   | \$0.630       | (\$575.000)          | \$0.667               | \$0.331           | (\$573.372)  |   |
| 7      | Subtotal  | \$1,637.554   | \$21,718.113         | \$1,730.606           | \$889.535         | \$25,975.807 | 1 |
| 8      | + Uncollectibles  | \$0.000       | \$0.000              | \$0.000               | \$0.000           | \$0.000      |   |
|        | TOTAL BASE MARGIN   | \$1,637.554   | \$21,718.113         | \$1,730.606           | \$889.535         | \$25,975.807 | l |

# TABLE SCG-15B

#### Southern California Gas Company

## WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|                | Description                                       | Long<br>Beach | SDG&E        | Southwest<br>Gas            | City of<br>Vernon    | Total                          |   |
|----------------|---|---------------|--------------|-----------------------------|----------------------|--------------------------------|---|
|                | A   | B             | C            | D                           | E                    | F                              |   |
|                |   |               | <<<<<< (M\$) |                             |                      | (M\$)                          |   |
|                |   |               |              |                             |                      |                                |   |
| 39             | Total Base Margin (Table SCG-15A)                 | \$1,637.554   | \$21,718.113 | \$1,730.606                 | \$889.535            | \$25,975.807                   | 3 |
|                | OTHER OPERATING COSTS AND REVENUES                |               |              |                             |                      |                                |   |
| 10             | Brokerage Fee Adjustment: Core                    | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        | 4 |
| 1              | Brokerage Fee Adjustment: Noncore                 | (\$1.061)     | (\$19.719)   | (\$1.250)                   | (\$0.704)            | (\$22.734)                     | 4 |
| 2              | CCSI: Load Balancing                              | \$1.047       | \$19.453     | \$1.234                     | \$0.738              | \$22.472                       | 4 |
| 3              | Company Use Gas: Other                            | \$6.263       | \$116.349    | \$7.378                     | \$4.154              | \$134.145                      | 4 |
| 4              | Company Use Gas: Storage                          | \$21.484      | \$399.098    | \$25.307                    | \$14.250             | \$460.139                      | 4 |
| 5              | Exchange Revenues & Interutility Transactions     | \$2.590       | \$46.072     | \$2.999                     | \$1.608              | \$53.269                       | 4 |
| 6              | Fuel Cell Equipment Revenues                      | (\$0.419)     | (\$5.912)    | (\$0.444)                   | (\$0.220)            | (\$6.995)                      | 4 |
| 7              | Marketing: DSM Program Awards                     | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        | 4 |
| 8              | Marketing: Non-Margin Costs                       | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        | 4 |
| 9              | RD&D "Common Good"                                | \$8.937       | \$126.035    | \$9.464                     | \$4.698              | \$149.135                      | 4 |
| 0              | Unaccounted For Gas                               | \$128.448     | \$1,641.971  | \$158.301                   | \$25.472             | \$1,954.192                    | 5 |
| 1              | Well Incidents & Surface Leaks                    | \$0.096       | \$1.775      | \$0.113                     | \$0.067              | \$2.050                        | 5 |
| 2              | Subtotal: Other Operating Costs and Revenues      | \$167.383     | \$2,325.123  | \$203.102                   | \$50.064             | \$2,745.672                    | 5 |
|                | TRANSITION COSTS                                  |               |              |                             |                      |                                |   |
| 3              | Interstate Trans. Cost Surcharge Account (ITCS)   | \$307.269     | \$5,708.113  | \$361.957                   | \$203.816            | \$6,581.155                    |   |
| 4              | MPO Transition Cost Adjustment                    | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        |   |
| 5              | Pitco/Popco Transition Costs                      | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        | 1 |
| 6              | Subtotal: Transition Costs                        | \$307.269     | \$5,708.113  | \$361.957                   | \$203.816            | \$6,581.155                    | 1 |
|                | REGULATORY ACCOUNTS                               |               |              |                             |                      |                                |   |
| 7              | Affiliate Transaction Tracking Acct (AFTA)        | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        | 1 |
| 8              | Aliso/Goleta Tracking Account (AGTA)              | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        | 1 |
| 9              | Baseline Memorandum Account (BMA)                 | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        | 1 |
| 0              | Brokerage Fee Balancing Acct                      | (\$0.922)     | (\$17.125)   | (\$1.086)                   | (\$0.611)            | (\$19.744)                     |   |
| 1              | Catastrophic Event (CEMA - Northridge)            | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        |   |
| 2              | Vacant  | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        |   |
| 3              | Vacant  | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        |   |
| 4              | Core Fixed Cost Account (CFCA)                    | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        |   |
| 55             | Cost of Service RRQ Memo Acct (COSRRMA)           | (\$28.629)    | (\$403.741)  | (\$30.318)                  | (\$15.051)           | (\$477.740)                    |   |
| 6              | Economic Practicality Shortfall Memo Acct         | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        |   |
| 7              | El Paso Turned-Back Capacity Bal Acct (EPTCBA)    | \$62.471      | \$1,160.513  | \$73.589                    | \$41.438             | \$1,338.011                    |   |
| 8              | Enhanced Oil Recovery Account CORE                | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        |   |
| 9              | Enhanced Oil Recovery Account NONCORE             | \$6.028       | \$85.009     | \$6.384                     | \$3.169              | \$100.590                      |   |
| 0              | Hazardous Substance Cost Recovery Acct            | \$124.875     | \$2,319.803  | \$147.101                   | \$82.832             | \$2,674.611                    |   |
| 1              | Intervenor Award Memo Acct                        | \$4.632       | \$86.042     | \$5.456                     | \$3.072              | \$99.202                       |   |
| 2              | Montebello Refund Memo Acct (MRMA)                | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        |   |
| 3              | Montebello True-Up Tracking Acct (MTTA)           | (\$16.502)    | (\$306.550)  | (\$19.439)                  | (\$10.946)           | (\$353.436)                    |   |
| 4              | Natural Gas Vehicles Acct                         | (\$48.331)    | \$0.000      | (\$56.933)                  | (\$32.058)           | (\$137.321)                    |   |
| 5              | Vacant  | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        |   |
| 6              | Noncore Fixed Cost Account (NFCA)                 | \$367.963     | \$6,835.626  | \$433.454                   | \$244.076            | \$7,881.119                    |   |
| 7              | Noncore Fixed Cost Tracking Account (CCSI)        | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        |   |
| 8              | Noncore Fixed Cost Tracking Account (MPO)         | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        |   |
| 9              | Noncore Fixed Cost Tracking Account (PDC)         | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        |   |
| 0              | Noncore Fixed Cost Tracking Account (TOP)         | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        |   |
| 1              | Noncore Storage Balancing Acct (Subscribed)       | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        |   |
| 2              | Noncore Storage Balancing Acct (Unsubscribed)     | (\$36.363)    | (\$675.511)  | (\$42.835)                  | (\$24.120)           | (\$778.829)                    |   |
| 3              | Pension Balancing Account (PBA)                   | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        |   |
| 4              | Post Retirem Benefits Other than Pensions (PBOPS) | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        |   |
| 5              | RD&D Expense Acct                                 | (\$4.487)     | (\$63.278)   | (\$4.752)                   | (\$2.359)            | (\$74.876)                     |   |
| 6              | Research Royalty Memo Acct                        | (\$0.400)     | (\$5.643)    | (\$0.424)                   | (\$0.210)            | (\$6.677)                      |   |
|                | Self-Generation Program Memo Account (SGPMA)      | \$355.761     | \$6,608.956  | \$419.081                   | \$235.982            | \$7,619.779                    |   |
|                | 0   | (\$1.030)     | (\$14.522)   | (\$1.091)                   | (\$0.541)            | (\$17.184)                     |   |
| 87<br>88       | Wheeler Ridge Firm Access Charge Memo Acct        |               |              |                             |                      |                                |   |
| 87<br>88<br>89 | Vacant  | \$0.000       | \$0.000      | \$0.000                     | \$0.000              | \$0.000                        | 1 |
| 7<br>8         |   |               |              | \$0.000<br><b>\$928.188</b> | \$0.000<br>\$524.671 | \$0.000<br><b>\$17,847.506</b> | 9 |

# TABLE SCG-15C Southern California Gas Company

## WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|     |  | Long        |              | Southwest                               | City of     |              | I   |
|-----|--|-------------|--------------|---|-------------|--------------|-----|
|     | Description  | Beach       | SDG&E        | Gas                                     | Vernon      | Total        |     |
|     | Α  | В           | С            | D                                       | E           | F            |     |
|     |  | <<<<<       | <<<<<< (M\$  | i) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>>       | (M\$)        |     |
| 91  | Subtotal-Trans. RRQ (Table SCG-15B)                  | \$2,897.272 | \$45,360.928 | \$3,223.853                             | \$1,668.086 | \$53,150.139 | 91  |
|     | OTHER COST ALLOCATION COMPONENTS                     |             |              |   |             |              |     |
| 92  | Core Interstate Pipeline Demand Charges (IPDC)       | \$0.000     | \$0.000      | \$0.000                                 | \$0.000     | \$0.000      | 92  |
| 93  | Independent Power Producer (IPP) / COGEN Parity Adju | ustment     |              |   |             |              | 93  |
| 94  | A = SUBTOTAL: TRANS. REV. REQ.                       | \$2,897.272 | \$45,360.928 | \$3,223.853                             | \$1,668.086 | \$53,150.139 | 94  |
|     |  |             |              |   |             |              |     |
| 95  | Less Enhanced Oil Recovery (EOR) Allocated Cost      |             |              |   |             |              | 95  |
| 96  | Core Averaging (25% of Res / Retail Difference)      |             |              |   |             |              | 96  |
| 97  | B = SUBTOTAL: TRANS. RRQ w/o EOR                     | \$2,897.272 | \$45,360.928 | \$3,223.853                             | \$1,668.086 | \$53,150.139 | 97  |
|     |  |             |              |   |             |              |     |
| 98  | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)             | \$8.937     | \$126.035    | \$9.464                                 | \$4.698     | \$149.135    | 98  |
| 99  | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP               | \$2,888.335 | \$45,234.894 | \$3,214.388                             | \$1,663.388 | \$53,001.005 | 99  |
| 100 | Average Year Throughput (MDth)                       | 7,782       | 144,568      | 9,167                                   | 5,162       | 166,679      | 100 |
| 101 | AVERAGE TRANSPORTATION RATES (¢/th)                  | 3.712 ¢     | 3.129 ¢      | 3.506 ¢                                 | 3.222 ¢     | 3.180 ¢      | 101 |

# TABLE SCG-16A

#### Southern California Gas Company

### INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|          | Description   | Int'l Noncore        | Unbndl'd            | Total                       | Unallct'd    | Total                        | ]        |
|----------|---|----------------------|---------------------|-----------------------------|--------------|------------------------------|----------|
|          | Description   | Mexicali<br>B        | Storage             | Noncore<br>D                | to NSBA<br>E | System                       | +        |
|          | A   | (M\$)                | C<br>(M\$)          | (M\$)                       | (M\$)        | F<br>(M\$)                   |          |
|          | LONG RUN MARGINAL COST ELEMENTS                                   | (141.5)              | (1414)              | (1415)                      | (1414)       | (1414)                       |          |
|          | CUSTOMER RELATED  |                      |                     |                             |              |                              |          |
| 1        | Number of Customers   | 1                    |                     | 1,472                       |              | 4,898,330                    | 1        |
| 2        | Per unit LRMC Cost (M\$/Cust/Yr)                                  | \$22.03              |                     |                             |              |                              | 2        |
| 3        | Marginal Cust Cost Revenues                                       | \$22.034             | \$0.000             | \$8,532.794                 |              | \$356,133.024                | 3        |
| _        | COMMON DISTRIBUTION - MEDIUM PRESSURE                             |                      |                     |                             |              |                              |          |
| 4        | Medium Pressure Peak Day Demand (mmcfd)                           | 0                    | 0                   | 171                         |              | 3,148                        | 4        |
| 5        | Per Unit LRMC Cost (\$/mcfd)                                      | \$82.77              | ¢0.000              | ¢14.1(0.010                 |              | #2(0.522.001                 | 5        |
| 6        | Marginal MPD Cost Revenues  | \$0.000              | \$0.000             | \$14,163.318                |              | \$260,532.331                | 6        |
|          | COMMON DISTRIBUTION - HIGH PRESSURE                               |                      |                     |                             |              |                              |          |
| 7        | High Pressure Peak Month Demand (mmcf)                            | 0                    | 0                   | 15,139                      |              | 66,311                       | 7        |
| 8        | Per Unit LRMC Cost (\$/mcf)                                       | \$0.69               |                     |                             |              |                              | 8        |
| 9        | Marginal HPD Cost Revenues  | \$0.000              | \$0.000             | \$10,461.769                |              | \$45,822.887                 | 9        |
| 10       | Total Marginal Distr Cost Revenues                                | \$0.000              | \$0.000             | \$24,625.087                |              | \$306,355.218                | 10       |
|          | TRANSMISSION  |                      |                     |                             |              |                              |          |
| 11       | Cold-Year Throughput (mdth)                                       | 3,690                | 0                   | 665,265                     |              | 1,044,284                    | 11       |
| 12       | Per Unit LRMC Cost (\$/dth)                                       | \$0.07               |                     |                             |              |                              | 12       |
| 13       | Marginal Transm Cost Revenues                                     | \$240.858            | \$0.000             | \$43,421.459                |              | \$68,159.812                 | 13       |
|          | STORAGE   |                      |                     |                             |              |                              |          |
|          | Inventory   |                      |                     |                             |              |                              |          |
|          | Reservations (mmcf)   |                      | 30,271              | 30,271                      |              | 100,271                      | 14       |
| 15       | Per Unit LRMC Cost (\$/mcf)                                       |                      | \$0.20              |                             |              |                              | 15       |
| 16       | Marginal Inventory Revenues                                       |                      | \$5,969.822         | \$5,969.822                 |              | \$19,774.914                 | 16       |
|          | Injection Capacity  |                      |                     |                             |              |                              |          |
| 17       | Reservations (mmcfd)  |                      | 121                 | 121                         |              | 448                          | 17       |
| 18       | Per Unit LRMC Cost (\$/mcfd)                                      |                      | \$18.61             | #2 251 005                  |              | #0.000 0.10                  | 18       |
| 19       | Marginal Injection Capacity Revenues                              |                      | \$2,251.987         | \$2,251.987                 |              | \$8,339.848                  | 19       |
|          | Injection Variable  |                      |                     |                             |              |                              |          |
| 20       | Injections (mdth)   |                      | 30,755              | 30,755                      |              | 101,875                      | 20       |
| 21       | Per Unit O&M Cost (\$/dth)  |                      | \$0.01              |                             |              |                              | 21       |
| 22       | Marginal Injection Variable Revenues                              |                      | \$358.192           | \$358.192                   |              | \$1,184.580                  | 22       |
|          | Withdrawal Capacity   |                      |                     |                             |              |                              |          |
| 23       | Reservations (mmcfd)  |                      | 935                 | 935                         |              | 2,870                        | 23       |
| 24       | Per Unit LRMC Cost (\$/mcfd)                                      |                      | \$10.69             |                             |              |                              | 24       |
| 25       | Marginal Withdrawal Capacity Revs                                 |                      | \$9,994.641         | \$9,994.641                 |              | \$30,678.737                 | 25       |
|          | Withdrawal Variable   |                      |                     |                             |              |                              |          |
| 26       | Withdrawals (mdth)  |                      | 30,755              | 30,755                      |              | 101,875                      | 26       |
| 27<br>28 | Per Unit O&M Cost (\$/dth)<br>Marginal Withdrawal Variable Revs   |                      | \$0.02<br>\$498.877 | \$498.877                   |              | \$1,649.841                  | 27<br>28 |
| 29       | Total Seasonal Storage Revenues                                   |                      | \$19,073.519        | \$19,073.519                |              | \$61,627.921                 | 29       |
| -        |   | #12.200              | ¢0.000              | ¢10 075 001                 |              | #10 FE1 0F0                  | -        |
| 30<br>31 | Marginal Load Balancing Revenues<br>Company Use Gas, Transmission | \$42.206<br>\$38.649 | \$0.000<br>\$0.000  | \$10,275.831<br>\$7,007.512 |              | \$10,751.279<br>\$10,626.377 | 30<br>31 |
| 51       | Company Use Gas, Itansmission                                     | \$30.049             | φ <b>υ.</b> υυυ     | φ1,007.312                  | + +          | φ10,020.377                  | 51       |
| 32       | UNSCALED MARGINAL COST REVENUES                                   | \$343.746            | \$19,073.519        | \$112,936.203               |              | \$813,653.631                | 32       |
| 33       | EPMC Scaling Factor   | 1.85                 | 1.85                | 1.80                        |              | 1.87                         | 33       |
| 34       | SCALED LRMC REVENUES  | \$637.129            | \$20,778.468        | \$203,700.500               | \$14,574.043 | \$1,518,560.369              | 34       |
| 25       | + Magain Balatad Magkatin - Coots                                 | ¢c0.400              | ¢149.000            | ¢E 424 000                  |              | ¢04 107 000                  | 25       |
| 35<br>26 | + Margin-Related Marketing Costs                                  | \$60.400             | \$148.000           | \$5,434.000<br>(\$518.855)  |              | \$24,137.000                 | 35       |
| 36<br>37 | + SDG&E Moreno Credit<br>Subtotal                                 | \$0.255<br>\$697.784 | \$0.000             | (\$518.855)                 | \$14 574 042 | \$0.000                      | 36<br>37 |
|          |   |                      | \$20,926.468        | \$208,615.646               | \$14,574.043 | \$1,542,697.369              |          |
| 38       | + Uncollectibles  | \$0.000              | \$73.532            | \$567.193                   | \$0.000      | \$5,203.704                  | 38       |
|          | TOTAL BASE MARGIN   | \$697.784            | \$21,000.000        | \$209,182.839               | \$14,574.043 | \$1,547,901.073              | 39       |

# TABLE SCG-16B

#### Southern California Gas Company

## INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|            | Description                                       | Int'l Noncore<br>Mexicali | Unbndl'd<br>Storage       | Total<br>Noncore        | Unallct'd<br>to NSBA | Total<br>System                |   |
|------------|---|---------------------------|---------------------------|-------------------------|----------------------|--------------------------------|---|
|            | A   | B                         | C                         | D                       | E                    | F                              | + |
|            | A   | (M\$)                     | (M\$)                     | (M\$)                   | (M\$)                | (M\$)                          | - |
| 39         | Total Base Margin (Table SCG-16A)                 | \$697.784                 | \$21,000.000              | \$209,182.839           | \$14,574.043         | \$1,547,901.073                | 3 |
|            | OTHER OPERATING COSTS AND REVENUES                |                           |                           |                         |                      |                                |   |
| 40         | Brokerage Fee Adjustment: Core                    | \$0.000                   | \$0.000                   | \$0.000                 |                      | (\$6,502.705)                  | 4 |
| 41         | Brokerage Fee Adjustment: Noncore                 | (\$0.497)                 | \$0.000                   | (\$83.259)              |                      | (\$83.259)                     |   |
| 42         |   | \$0.524                   | \$0.000                   | \$87.880                |                      | \$87.880                       | 4 |
| 43         | Company Use Gas: Other                            | \$2.931                   | \$0.000                   | \$531.440               |                      | \$805.890                      | 4 |
| 44         | Company Use Gas: Storage                          | \$10.054                  | \$0.000                   | \$1,822.930             |                      | \$5,313.638                    | 4 |
| 45         | Exchange Revenues & Interutility Transactions     | \$1.143                   | \$0.000                   | \$191.097               |                      | \$308.488                      | 4 |
| 46         | Fuel Cell Equipment Revenues                      | (\$0.169)                 | \$0.000                   | (\$43.281)              |                      | (\$388.625)                    | 4 |
| <b>1</b> 7 | Marketing: DSM Program Awards                     | \$0.000                   | \$0.000                   | \$0.000                 |                      | \$0.000                        | 4 |
| <b>4</b> 8 | Marketing: Non-Margin Costs                       | \$0.000                   | \$0.000                   | \$3,389.812             |                      | \$77,648.039                   | 4 |
| <b>1</b> 9 | RD&D "Common Good"                                | \$3.612                   | \$0.000                   | \$922.741               |                      | \$8,285.325                    | 4 |
| 50         | Unaccounted For Gas                               | \$17.971                  | \$0.000                   | \$9,147.951             |                      | \$32,831.413                   | 5 |
| 51         | Well Incidents & Surface Leaks                    | \$0.048                   | \$0.000                   | \$8.017                 |                      | \$158.986                      | 5 |
| 52         | Subtotal: Other Operating Costs and Revenues      | \$35.617                  | \$0.000                   | \$15,975.328            | \$0.000              | \$118,465.068                  | 5 |
|            | TRANSITION COSTS                                  |                           |                           |                         |                      |                                |   |
| 53         | Interstate Trans. Cost Surcharge Account (ITCS)   | \$143.798                 | \$0.000                   | \$24,160.183            |                      | \$24,160.183                   | 5 |
| 54         | MPO Transition Cost Adjustment                    | \$0.000                   | \$0.000                   | \$0.000                 |                      | \$0.000                        | 5 |
| 55         | Pitco/Popco Transition Costs                      | \$0.000                   | \$0.000                   | \$0.000                 |                      | \$0.000                        | 5 |
| 56         | Subtotal: Transition Costs                        | \$143.798                 | \$0.000                   | \$24,160.183            | \$0.000              | \$24,160.183                   | 5 |
|            | REGULATORY ACCOUNTS                               |                           |                           |                         |                      |                                |   |
| 7          | Affiliate Transaction Tracking Acct (AFTA)        | \$0.000                   | \$0.000                   | \$0.000                 |                      | \$0.000                        | ļ |
| 8          | Aliso/Goleta Tracking Account (AGTA)              | \$0.000                   | \$0.000                   | \$0.000                 |                      | \$0.000                        | ļ |
| 9          | Baseline Memorandum Account (BMA)                 | \$0.000                   | \$0.000                   | \$0.000                 |                      | \$0.000                        |   |
| Ó          | Brokerage Fee Balancing Acct                      | (\$0.431)                 | \$0.000                   | (\$72.483)              |                      | (\$72.483)                     |   |
| 1          | Catastrophic Event (CEMA - Northridge)            | \$0.000                   | \$0.000                   | \$0.000                 |                      | \$0.000                        |   |
| 52         |   | \$0.000                   | \$0.000                   | \$0.000                 |                      | \$0.000                        | ( |
| 53         |   | \$0.000                   | \$0.000                   | \$0.000                 |                      | \$0.000                        | ( |
| 54         | Core Fixed Cost Account (CFCA)                    | \$0.000                   | \$0.000                   | \$0.000                 |                      | (\$43,285.681)                 |   |
| 55         | Cost of Service RRQ Memo Acct (COSRRMA)           | (\$11.570)                | \$0.000                   | (\$2,955.919)           |                      | (\$26,541.291)                 |   |
| 56         | Economic Practicality Shortfall Memo Acct         | \$0.000                   | \$0.000                   | \$191.402               |                      | \$191.402                      |   |
| 7          | El Paso Turned-Back Capacity Bal Acct (EPTCBA)    | \$29.236                  | \$0.000                   | \$4,911.993             |                      | \$7,649.459                    |   |
| 8          | Enhanced Oil Recovery Account CORE                | \$0.000                   | \$0.000                   | \$0.000                 |                      | \$6,122.361                    |   |
| 59         | Enhanced Oil Recovery Account NONCORE             | \$2.436                   | \$0.000                   | \$624.124               |                      | \$624.124                      |   |
| 70         | Hazardous Substance Cost Recovery Acct            | \$58.440                  | \$0.000                   | \$9,818.807             |                      | \$15,290.852                   |   |
| 1          | Intervenor Award Memo Acct                        | \$2.168                   | \$0.000                   | \$364.182               |                      | \$567.141                      | 1 |
| 2          | Montebello Refund Memo Acct (MRMA)                | \$0.000                   | \$0.000                   | \$0.000                 |                      | \$0.000                        | 1 |
| 3          | Montebello True-Up Tracking Acct (MTTA)           | (\$7.723)                 | \$0.000                   | (\$1,294.372)           |                      | (\$4,314.574)                  |   |
| 4          | Natural Gas Vehicles Acct                         | (\$22.918)                | \$0.000                   | (\$2,902.639)           |                      | (\$5,020.485)                  |   |
| 5          | Vacant  | \$0.000                   | \$0.000                   | \$0.000                 |                      | \$0.000                        | 1 |
| 6          | Noncore Fixed Cost Account (NFCA)                 | \$172.203                 | \$0.000                   | \$28,932.503            |                      | \$28,932.503                   | 1 |
| 7          | Noncore Fixed Cost Tracking Account (CCSI)        | \$0.000                   | \$0.000                   | (\$26.985)              |                      | (\$26.985)                     |   |
| 8          | Noncore Fixed Cost Tracking Account (MPO)         | \$0.000                   | \$0.000                   | \$0.000                 |                      | \$0.000                        | 1 |
| 9          | Noncore Fixed Cost Tracking Account (PDC)         | \$0.000                   | \$0.000                   | \$0.000                 |                      | \$0.000                        | 1 |
| 0          | Noncore Fixed Cost Tracking Account (TOP)         | \$0.000                   | \$0.000                   | \$0.000                 |                      | \$0.000                        |   |
| 1          | Noncore Storage Balancing Acct (Subscribed)       | \$0.000                   | \$0.000                   | \$0.000                 |                      | \$0.000                        | 3 |
| 2          | Noncore Storage Balancing Acct (Unsubscribed)     | (\$17.017)                | \$0.000                   | (\$2,859.171)           |                      | (\$4,452.594)                  |   |
| 3          | Pension Balancing Account (PBA)                   | \$0.000                   | \$0.000                   | \$0.000                 |                      | \$0.000                        |   |
| 4          | Post Retirem Benefits Other than Pensions (PBOPS) | \$0.000                   | \$0.000                   | \$0.000                 |                      | \$0.000                        |   |
| 5          | 1   | (\$1.813)                 | \$0.000                   | (\$464.574)             |                      | (\$4,173.482)                  |   |
| 6          |   | (\$0.162)                 | \$0.000                   | (\$41.428)              |                      | (\$372.169)                    |   |
| 7          | Self-Generation Program Memo Account (SGPMA)      | \$166.492                 | \$0.000                   | \$27,973.095            |                      | \$43,562.570                   |   |
| 8          | 0   | (\$0.416)                 | \$0.000                   | (\$106.620)             |                      | (\$957.816)                    |   |
| 9<br>0     | Vacant Subtotal: Balancing and Tracking Accounts  | \$0.000<br>\$368.924      | \$0.000<br><b>\$0.000</b> | \$0.000<br>\$62,091.913 | \$0.000              | \$0.000<br><b>\$13,722.852</b> |   |
| J          | Subtotal. Datancing and Tracking Accounts         | <i>\$</i> 300.724         | <b>\$0.000</b>            | <i>402,071.713</i>      | \$U.UUU              | φ13,/22.032                    |   |
|            | Subtotal-Transportation Revenue Requirement       | \$1,246.123               | \$21,000.000              | \$311,410.262           | \$14,574.043         | \$1,704,249.177                | 9 |

# TABLE SCG-16C Southern California Gas Company

#### INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|          |  | Int'l Noncore | Unbndl'd     | Total          | Unallct'd    | Total           | 1        |
|----------|--|---------------|--------------|----------------|--------------|-----------------|----------|
|          | Description  | Mexicali      | Storage      | Noncore        | to NSBA      | System          |          |
| -        | Α  | В             | С            | D              | E            | F               |          |
|          |  | (M\$)         | (M\$)        | (M\$)          | (M\$)        | (M\$)           |          |
| 91       | Subtotal-Trans. RRQ (Table SCG-16B)  | \$1,246.123   | \$21,000.000 | \$311,410.262  | \$14,574.043 | \$1,704,249.177 | 91       |
|          | OTHER COST ALLOCATION COMPONENTS   |               |              |                |              |                 |          |
| 92       | Core Interstate Pipeline Demand Charges (IPDC)   | \$0.000       | \$0.000      | \$0.000        |              | \$83,876.072    | 92       |
| 93       | Independent Power Producer (IPP) / COGEN Parity Adju   | istment       |              |                |              |                 | 93       |
| 94       | A = SUBTOTAL: TRANS. REV. REQ.   | \$1,246.123   | \$21,000.000 | \$311,410.262  | \$14,574.043 | \$1,788,125.249 | 94       |
| 95<br>96 | Less Enhanced Oil Recovery (EOR) Allocated Cost<br>Core Averaging (25% of Res / Retail Difference) |               |              | (\$22,776.902) |              | (\$22,776.902)  | 95<br>96 |
| 97       | B = SUBTOTAL: TRANS. RRQ w/o EOR   | \$1,246.123   | \$21,000.000 | \$288,633.361  | \$14,574.043 | \$1,765,348.347 | 97       |
| 98       | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)   | \$3.612       | \$0.000      | \$4,312.554    | \$0.000      | \$85,933.364    | 98       |
| 99       | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP   | \$1,242.511   | \$21,000.000 | \$284,320.807  | \$14,574.043 | \$1,679,414.984 | 99       |
| 100      | Average Year Throughput (MDth)   | 3,642         |              | 610,423        |              | 950,295         | 100      |
| 101      | AVERAGE TRANSPORTATION RATES (¢/th)  | 3.412 ¢       |              | 4.658 ¢        |              | 17.673 ¢        | 101      |

# TABLE SCG-13A

#### Southern California Gas Company

### CORE COST ALLOCATION & REVENUE REQUIREMENTS

|          |  |                     | CORE                | C&I               | Non-Res                                 | Gas               | Core                                    | 1        |
|----------|--|---------------------|---------------------|-------------------|---|-------------------|---|----------|
|          | Description  | Residential         | G-10                | G-20              | A/C                                     | Engine            | Totals                                  |          |
|          | A  | В                   | С                   | D                 | Ē                                       | F                 | G                                       |          |
|          |  | <<<<<               | <<<<< (M\$ Unless   | Noted Otherwise   | e) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>               | (M\$)                                   |          |
|          | LONG RUN MARGINAL COST ELEMENTS  |                     |                     |                   |   |                   |   |          |
|          | CUSTOMER RELATED   |                     |                     |                   |   |                   |   |          |
| 1        | Number of Customers  | 4,695,661           | 200,385             | 95                | 18                                      | 698               | 4,896,857                               | 1        |
| 2        | Per unit LRMC Cost (M\$/Cust/Yr)   | \$0.06              | \$0.23              | \$1.09            | \$1.96                                  | \$1.24            |   | 2        |
| 3        | Marginal Cust Cost Revenues  | \$300,393.918       | \$46,003.585        | \$103.329         | \$35.218                                | \$863.994         | \$347,400.044                           | 3        |
|          | COMMON DISTRIBUTION - MEDIUM PRESSURE  |                     |                     |                   |   |                   |   |          |
| 4        | Medium Pressure Peak Day Demand (mmcfd)  | 2,486               | 475                 | 15                | 0                                       | 1                 | 2,977                                   | 4        |
| 5        | Per Unit LRMC Cost (\$/mcfd)   | \$82.77             | \$82.77             | \$82.77           | \$82.77                                 | \$82.77           |   | 5        |
| 6        | Marginal MPD Cost Revenues   | \$205,780.446       | \$39,293.585        | \$1,209.723       | \$24.440                                | \$60.820          | \$246,369.013                           | 6        |
|          | COMMON DISTRIBUTION . HIGH DESSURE   |                     |                     |                   |   |                   |   |          |
| 7        | <u>COMMON DISTRIBUTION - HIGH PRESSURE</u><br>High Pressure Peak Month Demand (mmcf) | 41,110              | 9,591               | 434               | 9                                       | 27                | 51,171                                  | 7        |
| 8        | Per Unit LRMC Cost (\$/mcf)  | \$0.69              | \$0.69              | \$0.69            | \$0.69                                  | \$0.69            | 51,171                                  | 8        |
| 9        | Marginal HPD Cost Revenues   | \$28,408.207        | \$6,627.784         | \$300.192         | \$6.121                                 | \$18.813          | \$35,361.118                            | 9        |
|          |  |                     |                     |                   |   |                   |   |          |
| 10       | Total Marginal Distr Cost Revenues   | \$234,188.652       | \$45,921.369        | \$1,509.915       | \$30.562                                | \$79.633          | \$281,730.131                           | 10       |
|          | TRANSMISSION   |                     |                     |                   |   |                   |   |          |
| 11       | Cold-Year Throughput (mdth)  | 288,850             | 83,645              | 4,800             | 120                                     | 1,604             | 379,019                                 | 11       |
| 12       | Per Unit LRMC Cost (\$/ dth)   | \$0.07              | \$0.07              | \$0.07            | \$0.07                                  | \$0.07            | ,                                       | 12       |
| 13       | Marginal Transm Cost Revenues  | \$18,853.080        | \$5,459.465         | \$313.283         | \$7.832                                 | \$104.692         | \$24,738.353                            | 13       |
|          |  |                     |                     |                   |   |                   |   |          |
|          | STORAGE<br>Inventory   |                     |                     |                   |   |                   |   |          |
| 14       | Reservations (mmcf)  | 59,324              | 10,003              | 672               | 0                                       | 0                 | 70,000                                  | 14       |
| 15       | Per Unit LRMC Cost (\$/mcf)  | \$0.20              | \$0.20              | \$0.20            | \$0.20                                  | \$0.20            | 10,000                                  | 15       |
| 16       | Marginal Inventory Revenues  | \$11,699.636        | \$1,972.838         | \$132.618         | \$0.000                                 | \$0.000           | \$13,805.093                            | 16       |
|          |  |                     |                     |                   |   |                   |   |          |
|          | Injection Capacity   |                     |                     |                   | 0                                       |                   |   |          |
| 17<br>18 | Reservations (mmcfd)<br>Per Unit LRMC Cost (\$/mcfd)                                 | 277<br>\$18.61      | 47<br>\$18.61       | 3<br>\$18.61      | 0<br>\$18.61                            | 0<br>\$18.61      | 327                                     | 17<br>18 |
| 19       | Marginal Injection Capacity Revenues   | \$5,159.383         | \$869.995           | \$58.483          | \$0.000                                 | \$0.000           | \$6,087.861                             | 19       |
|          |  | +-,                 | +••••               | +++++++           | +                                       | +                 | +++++++++++++++++++++++++++++++++++++++ |          |
|          | Injection Variable   |                     |                     |                   |   |                   |   |          |
| 20       | Injections (mdth)  | 59,993              | 10,116              | 680               | 7                                       | 323               | 71,120                                  | 20       |
| 21<br>22 | Per Unit O&M Cost (\$/ dth)<br>Marginal Injection Variable Revenues                  | \$0.01<br>\$698.722 | \$0.01<br>\$117.821 | \$0.01<br>\$7.920 | \$0.01<br>\$0.042                       | \$0.01<br>\$1.883 | \$826.388                               | 21<br>22 |
| 22       | Warginar injection variable Revenues   | \$090.722           | \$117.021           | \$7.920           | \$0.042                                 | \$1.005           | \$820.388                               | ~~       |
|          | Withdrawal Capacity  |                     |                     |                   |   |                   |   |          |
| 23       | Reservations (mmcfd)   | 1,616               | 309                 | 10                | 0                                       | 0                 | 1,935                                   | 23       |
| 24       | Per Unit LRMC Cost (\$/mcfd)   | \$10.69             | \$10.69             | \$10.69           | \$10.69                                 | \$10.69           | *** *** ***                             | 24       |
| 25       | Marginal Withdrawal Capacity Revs  | \$17,276.453        | \$3,298.923         | \$101.563         | \$2.052                                 | \$5.106           | \$20,684.096                            | 25       |
|          | Withdrawal Variable  |                     |                     |                   |   |                   |   |          |
| 26       | Withdrawals (mdth)   | 59,993              | 10,116              | 680               | 7                                       | 323               | 71,120                                  | 26       |
| 27       | Per Unit O&M Cost (\$/dth)   | \$0.02              | \$0.02              | \$0.02            | \$0.01                                  | \$0.01            |   | 27       |
| 28       | Marginal Withdrawal Variable Revs  | \$973.155           | \$164.097           | \$11.031          | \$0.058                                 | \$2.622           | \$1,150.964                             | 28       |
| 20       | Total Concernal Storage Deveryor   | ¢2E 907 340         | ¢6 400 675          | ¢211 /1F          | ¢0.151                                  | \$9.612           | ¢40 EE4 400                             | 20       |
| 29       | Total Seasonal Storage Revenues  | \$35,807.349        | \$6,423.675         | \$311.615         | \$2.151                                 | ə9.612            | \$42,554.402                            | 29       |
| 30       | Marginal Load Balancing Revenues   | \$356.279           | \$110.203           | \$6.555           | \$0.168                                 | \$2.244           | \$475.448                               | 30       |
| 31       | Company Use Gas, Transmission  | \$2,711.814         | \$838.805           | \$49.890          | \$1.278                                 | \$17.079          | \$3,618.865                             | 31       |
|          |  |                     |                     |                   |   |                   |   |          |
| 32       | UNSCALED MARGINAL COST REVENUES  | \$592,311.093       | \$104,757.102       | \$2,294.585       | \$77.209                                | \$1,077.253       | \$700,517.243                           | 32       |
| ~~       | EDMC Sealing Fastor  | 1.00                | 1.00                | 1.90              | 1.00                                    | 1.00              | 1.00                                    |          |
| 33       | EPMC Scaling Factor  | 1.90                | 1.90                | 1.90              | 1.90                                    | 1.90              | 1.90                                    | 33       |
| 34       | SCALED LRMC REVENUES   | \$1,128,208.002     | \$199,536.700       | \$4,370.625       | \$147.065                               | \$2,051.904       | \$1,334,314.296                         | 34       |
|          |  |                     | •                   | -                 |   |                   |   |          |
| 35       | + Margin-Related Marketing Costs   | \$14,202.000        | \$4,329.734         | \$135.266         | \$3.000                                 | \$33.000          | \$18,703.000                            | 35       |
| 36       | + SDG&E Moreno Credit  | \$438.697           | \$77.589            | \$1.699           | \$0.057                                 | \$0.798           | \$518.840                               | 36       |
| 37       | Subtotal   | \$1,142,848.699     | \$203,944.022       | \$4,507.591       | \$150.122                               | \$2,085.702       | \$1,353,536.137                         | 37       |
| 38       | + Uncollectibles   | \$4,028.330         | \$718.865           | \$15.888          | \$0.529                                 | \$7.352           | \$4,770.964                             | 38       |
|          |  | . ,                 | ,                   |                   | ,=-                                     |                   | ,                                       |          |
| 39       | TOTAL BASE MARGIN  | \$1,146,877.029     | \$204,662.887       | \$4,523.479       | \$150.651                               | \$2,093.054       | \$1,358,307.101                         | 39       |
|          |  |                     |                     |                   |   |                   |   |          |

# TABLE SCG-13B

#### Southern California Gas Company

#### CORE COST ALLOCATION & REVENUE REQUIREMENTS

|          |   |                                   | CORE                              | C&I                              | Non-Res                                | Gas                    | Core                                    | 1      |
|----------|---|-----------------------------------|-----------------------------------|----------------------------------|--|------------------------|---|--------|
|          | Description   | Residential                       | G-10                              | G-20                             | A/C                                    | Engine                 | Totals                                  |        |
|          | A   | В                                 | С                                 | D                                | E                                      | F                      | G                                       | Ī      |
|          |   | ~~~~~                             | <<<<<<<                           | < (M\$) >>>>>>>                  | ·>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>                    | (M\$)                                   |        |
| 39       | Total Base Margin (Table SCG-13A)   | \$1,146,877.029                   | \$204,662.887                     | \$4,523.479                      | \$150.651                              | \$2,093.054            | \$1,358,307.101                         | 39     |
|          | OTHER OPERATING COSTS AND REVENUES  |                                   |                                   |                                  |  |                        |   |        |
| 40       | Brokerage Fee Adjustment: Core  | (\$4,872.833)                     | (\$1,507.241)                     | (\$89.646)                       | (\$2.296)                              | (\$30.689)             | (\$6,502.705)                           |        |
| 41       | Brokerage Fee Adjustment: Noncore   | \$0.000                           | \$0.000                           | \$0.000                          | \$0.000                                | \$0.000                | \$0.000                                 | 41     |
| 42       | CCSI: Load Balancing  | \$0.000                           | \$0.000                           | \$0.000                          | \$0.000                                | \$0.000                | \$0.000                                 | 42     |
| 43       | Company Use Gas: Other  | \$205.660                         | \$63.614                          | \$3.784                          | \$0.097                                | \$1.295                | \$274.450                               | 43     |
| 44       | Company Use Gas: Storage  | \$2,855.908                       | \$580.825                         | \$37.354                         | \$0.588                                | \$16.033               | \$3,490.708                             | 44     |
| 45       | Exchange Revenues & Interutility Transactions   | \$89.463                          | \$25.907                          | \$1.487                          | \$0.037                                | \$0.497                | \$117.391                               | 45     |
| 46<br>47 | Fuel Cell Equipment Revenues  | (\$291.990)                       | (\$51.642)                        | (\$1.131)                        | (\$0.038)                              | (\$0.531)              | (\$345.332)                             |        |
| 47<br>48 | Marketing: DSM Program Awards   | \$0.000                           | \$0.000                           | \$0.000                          | \$0.000                                | \$0.000                | \$0.000                                 | 47     |
| 48<br>49 | EE, DAP, and RD&D Revenues (See line 94)  | \$64,569.748                      | \$32,795.472                      | \$27.688                         | \$46.266                               | \$618.969              | \$98,058.143                            | 48     |
| 49<br>50 | Unaccounted For Gas<br>Well Incidents & Surface Leaks                                   | \$23,110.063<br>\$127.944         | \$686.547<br>\$21.574             | (\$121.684)<br>\$1.450           | \$0.594<br>\$0.000                     | \$7.941<br>\$0.000     | \$23,683.462<br>\$150.969               | 49     |
| 50       | Subtotal: Other Operating Costs and Revenues  | \$85,793.963                      | \$32,615.056                      | (\$140.698)                      | \$45.248                               | \$613.515              | \$118,927.085                           | 51     |
|          |   | 1,                                |                                   | (+)                              | 4                                      |                        |   |        |
| 52       | TRANSITION COSTS  | \$0.000                           | \$0.000                           | \$0.000                          | \$0.000                                | \$0.000                | \$0.000                                 | 52     |
| 52<br>53 | Interstate Trans. Cost Surcharge Account (ITCS)<br>MPO Transition Cost Adjustment       | \$0.000                           | \$0.000<br>\$0.000                | \$0.000                          | \$0.000                                | \$0.000                | \$0.000                                 | 53     |
| 53<br>54 | Pitco/Popco Transition Costs  | \$0.000                           | \$0.000                           | \$0.000                          | \$0.000                                | \$0.000                | \$0.000                                 | 5      |
| 55       | Subtotal: Transition Costs  | \$0.000                           | \$0.000<br>\$0.000                | \$0.000<br>\$0.000               | \$0.000<br>\$0.000                     | \$0.000<br>\$0.000     | \$0.000<br>\$0.000                      | 5      |
|          |   |                                   |                                   |                                  |  |                        |   |        |
| •        | REGULATORY ACCOUNTS   | (405 445)                         | (64 = 05 4)                       | (#0.000)                         | (\$2.014)                              | (40.455)               | (************************************** | -      |
| 56       | Affiliate Transaction Tracking Acct (AFTA)  | (\$85.117)                        | (\$15.054)                        | (\$0.330)                        | (\$0.011)                              | (\$0.155)              | (\$100.667)                             |        |
| 57       | Aliso/Goleta Tracking Account (AGTA)  | \$0.000                           | \$0.000                           | \$0.000                          | \$0.000                                | \$0.000                | \$0.000                                 | 5      |
| 58<br>59 | Baseline Memorandum Account (BMA)   | \$525.702<br>\$0.000              | \$0.000                           | \$0.000                          | \$0.000                                | \$0.000<br>\$0.000     | \$525.702                               | 5<br>5 |
| 59<br>60 | Brokerage Fee Balancing Acct<br>Catastrophic Event (CEMA - Northridge)                  | \$0.000                           | \$0.000<br>\$0.000                | \$0.000<br>\$0.000               | \$0.000<br>\$0.000                     | \$0.000                | \$0.000<br>\$0.000                      | 6      |
| 60<br>61 | California Solar Initiative Balancing Account (CSIBA)                                   | \$0.000                           | \$0.000                           | \$0.000                          | \$0.000                                | \$0.000                | \$0.000                                 | 6      |
| 62       | Conservation Expense Account (CEA)  | \$0.000                           | \$0.000                           | \$0.000                          | \$0.000                                | \$0.000                | \$0.000                                 | 6      |
| 63       | Core Fixed Cost Account (CECA)  | (\$8,482.791)                     | (\$2,623.856)                     | (\$156.059)                      | (\$3.997)                              | (\$53.424)             | (\$11,320.128)                          | 6      |
| 64       | Cost of Service RRQ Memo Acct (COSRRMA)   | (\$494.580)                       | (\$87.472)                        | (\$1.916)                        | (\$0.064)                              | (\$0.900)              | (\$584.932)                             |        |
| 65       | Economic Practicality Shortfall Memo Acct   | \$0.000                           | \$0.000                           | \$0.000                          | \$0.000                                | \$0.000                | \$0.000                                 | 6      |
| 66       | El Paso Turned-Back Capacity Bal Acct (EPTCBA)  | \$545.381                         | \$168.695                         | \$10.033                         | \$0.257                                | \$3.435                | \$727.801                               | 6      |
| 67       | Enhanced Oil Recovery Account CORE  | \$4,765.077                       | \$842.759                         | \$18.460                         | \$0.621                                | \$8.666                | \$5,635.583                             | 6      |
| 68       | Enhanced Oil Recovery Account NONCORE   | \$0.000                           | \$0.000                           | \$0.000                          | \$0.000                                | \$0.000                | \$0.000                                 | 6      |
| 69       | Hazardous Substance Cost Recovery Acct  | \$3,577.021                       | \$1,106.427                       | \$65.807                         | \$1.685                                | \$22.528               | \$4,773.468                             | 6      |
| 70       | Intervenor Award Memo Acct  | \$15.507                          | \$4.797                           | \$0.285                          | \$0.007                                | \$0.098                | \$20.694                                | 7      |
| 71       | Montebello Refund Memo Acct (MRMA)  | \$0.000                           | \$0.000                           | \$0.000                          | \$0.000                                | \$0.000                | \$0.000                                 | 7      |
| 72       | Montebello True-Up Tracking Acct (MTTA)   | \$906.501                         | \$280.395                         | \$16.677                         | \$0.427                                | \$5.709                | \$1,209.709                             | 7      |
| 73       | Natural Gas Vehicles Acct   | (\$1,070.044)                     | (\$330.981)                       | (\$19.686)                       | (\$0.504)                              | (\$6.739)              | (\$1,427.954)                           | 7      |
| 74       | Noncore Fixed Cost Account (NFCA)   | \$0.000                           | \$0.000                           | \$0.000                          | \$0.000                                | \$0.000                | \$0.000                                 | 7      |
| 75       | Noncore Fixed Cost Tracking Account (CCSI)  | \$0.000                           | \$0.000                           | \$0.000                          | \$0.000                                | \$0.000                | \$0.000                                 | 7      |
| 76       | Noncore Fixed Cost Tracking Account (MPO)   | \$0.000                           | \$0.000                           | \$0.000                          | \$0.000                                | \$0.000                | \$0.000                                 | 7      |
| 77       | Noncore Fixed Cost Tracking Account (PDC)   | \$0.000                           | \$0.000                           | \$0.000                          | \$0.000                                | \$0.000                | \$0.000                                 | 7      |
| 78       | Noncore Fixed Cost Tracking Account (TOP)   | \$0.000                           | \$0.000                           | \$0.000                          | \$0.000                                | \$0.000                | \$0.000                                 | 7      |
| 79       | Noncore Storage Balancing Acct (Subscribed)   | \$0.000                           | \$0.000                           | \$0.000                          | \$0.000                                | \$0.000                | \$0.000                                 | 79     |
| 80       | Noncore Storage Balancing Acct (Unsubscribed)   | (\$3,351.277)                     | (\$1,036.601)                     | (\$61.654)                       | (\$1.579)                              | (\$21.106)             | (\$4,472.217)                           |        |
| 81       | Pension Balancing Account (PBA)   | \$0.000                           | \$0.000                           | \$0.000                          | \$0.000                                | \$0.000                | \$0.000                                 | 8      |
| 82       | Post Retirem Benefits Other than Pensions (PBOPS)                                       | \$0.000                           | \$0.000                           | \$0.000                          | \$0.000                                | \$0.000                | \$0.000                                 | 8      |
| 83       | RD&D Expense Acct   | \$0.000                           | \$0.000                           | \$0.000                          | \$0.000                                | \$0.000                | \$0.000                                 | 8      |
| 84       | Research Royalty Memo Acct  | (\$214.170)                       | (\$37.878)                        | (\$0.830)                        | (\$0.028)                              | (\$0.390)              | (\$253.295)                             | 8      |
| 85       | Self-Generation Program Memo Account (SGPMA)  | \$5,558.138                       | \$1,719.216                       | \$102.254                        | \$2.619                                | \$35.005               | \$7,417.232                             | 8      |
| 86<br>87 | Wheeler Ridge Firm Access Charge Memo Acct<br>Subtotal: Balancing and Tracking Accounts | (\$743.490)<br><b>\$1,451.858</b> | (\$131.495)<br><b>(\$141.049)</b> | (\$2.880)<br>( <b>\$29.838</b> ) | (\$0.097)<br>( <b>\$0.664)</b>         | (\$1.352)<br>(\$8.625) | (\$879.314)<br>\$1,271.682              | 8<br>8 |
|          |   |                                   | ( )                               |                                  | ,                                      |                        |   |        |
| 88       | Subtotal-Transportation Revenue Requirement   | \$1,234,122.850                   | \$237,136.894                     | \$4,352.943                      | \$195.236                              | \$2,697.945            | \$1,478,505.868                         | 8      |

# TABLE SCG-13C

#### Southern California Gas Company

#### **CORE COST ALLOCATION & REVENUE REQUIREMENTS**

|           |  |                 | CORE          | C&I             | Non-Res                                | Gas         | Core            | 1         |
|-----------|--|-----------------|---------------|-----------------|--|-------------|-----------------|-----------|
|           | Description  | Residential     | G-10          | G-20            | A/C                                    | Engine      | Totals          |           |
|           | A  | В               | С             | D               | E                                      | F           | G               | 1         |
| -         |  | <<<<<<          |               | < (M\$) >>>>>>> | »>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | ·>>>        | (M\$)           |           |
| 88        | Subtotal-Trans. RRQ (Table SCG-13B)  | \$1,234,122.850 | \$237,136.894 | \$4,352.943     | \$195.236                              | \$2,697.945 | \$1,478,505.868 | 88        |
|           | OTHER COST ALLOCATION COMPONENTS   |                 |               |                 |  |             |                 |           |
| 89<br>90  | Core Interstate Pipeline Demand Charges (IPDC)   | \$0.000         | \$0.000       | \$0.000         | \$0.000                                | \$0.000     | \$0.000         | 89<br>90  |
|           | Independent Power Producer (IPP) / COGEN Parity Adjt<br>A = SUBTOTAL: TRANS. REV. REQ.   | \$1,234,122.850 | \$237,136.894 | \$4,352.943     | \$195.236                              | \$2,697.945 | \$1,478,505.868 | 90<br>91  |
| 92        | Less Enhanced Oil Recovery (EOR) Allocated Cost  |                 |               |                 |  |             |                 | 92        |
| 93        | Core Averaging (25% of Res / Retail Difference)  | (\$27,609.098)  | \$27,609.098  |                 |  |             |                 | 93        |
| 94        | B = SUBTOTAL: TRANS. RRQ w/o EOR   | \$1,206,513.752 | \$264,745.992 | \$4,352.943     | \$195.236                              | \$2,697.945 | \$1,478,505.868 | 94        |
| 95        | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)   | \$64,569.748    | \$32,795.472  | \$27.688        | \$46.266                               | \$618.969   | \$98,058.143    | 95        |
| 96        | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP   | \$1,141,944.004 | \$231,950.520 | \$4,325.255     | \$148.970                              | \$2,078.976 | \$1,380,447.725 | 96        |
| 97        | Average Year Throughput (MDth)   | 254,685         | 78,778        | 4,685           | 120                                    | 1,604       | 339,873         | 97        |
| 98        | AVERAGE TRANSPORTATION RATES (\$/th)   | 44.837 ¢        | 29.444 ¢      | 9.231 ¢         | 12.414 ¢                               | 12.961 ¢    | 40.617 ¢        | 98        |
| 99<br>100 | GAS PROCUREMENT RELATED COSTS<br>Vacant<br>Carrying Cost Storage Inventory (CCSI): Other | \$1,288.691     | \$343.004     | \$14.827        | \$0.542                                | \$7.789     | \$1,654.852     | 99<br>100 |
| 101       | TOTAL: PROCURMENT RELATED COSTS  | \$1,288.691     | \$343.004     | \$14.827        | \$0.542                                | \$7.789     | \$1,654.852     | 101       |
| 102       | Average Year Sales (MDth)  | 252,138         | 67,110        | 2,901           | 106                                    | 1,524       | 323,780         | 102       |
| 103       | A = GAS PROC. RELATED COST (\$/th)   | 0.051 ¢         | 0.051 ¢       | 0.051 ¢         | 0.051 ¢                                | 0.051 ¢     | 0.051 ¢         | 103       |
| 104       | B = TOTAL PROC. RELATED RATE (¢/th)  | 44.889 ¢        | 29.495 ¢      | 9.282 ¢         | 12.465 ¢                               | 13.012 ¢    | 41.218 ¢        | 104       |
| 105       | TOTAL: PROC. CUSTOMER TRANS. REVS.   | \$1,131,813.255 | \$197,939.717 | \$2,692.779     | \$132.132                              | \$1,983.075 | \$1,334,560.958 | 105       |
|           | CORE AGGREGATION TRANSPORTATION (CAT) C  | USTOMER REFUNI  | <u>)</u>      |                 |  |             |                 |           |
| 106       | El Paso Settlement Proceeds Memo Acct (EPSPMA)   | \$0.000         | \$0.000       | \$0.000         | \$0.000                                | \$0.000     | \$0.000         | 106       |
| 107       | TOTAL: CAT CUSTOMER REFUND   | \$0.000         | \$0.000       | \$0.000         | \$0.000                                | \$0.000     | \$0.000         | 107       |
| 108       | CAT Customer Average Year Throughput (MDth)  | 1,366           | 1,504         | 0               | 0                                      | 0           | 2,870           | 108       |
| 109       | A = CAT CUSTOMER REFUND (¢/th)   | 0.000 ¢         | 0.000 ¢       | 0.000 ¢         | 0.000 ¢                                | 0.000 ¢     | 0.000 ¢         | 109       |
| 110       | B = TOTAL CAT CUSTOMER RATE (¢/th)   | 44.837 ¢        | 29.444 ¢      | 9.231 ¢         | 12.414 ¢                               | 12.961 ¢    | 36.769 ¢        | 110       |
| 111       | TOTAL: TRANSPORTATION CUSTOMER REVS.   | \$6,122.838     | \$4,428.225   | \$0.000         | \$0.000                                | \$0.000     | \$10,551.063    | 111       |

# TABLE SCG-14A

#### Southern California Gas Company

# NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|     | Description   | Induct-1                 | Electric Ge             | eneration<br>IPP   | EOR                     | Total                   |
|-----|---|--------------------------|-------------------------|--------------------|-------------------------|-------------------------|
| -   | A   | Industrial<br>B          | Cogen                   | D                  | EOK                     | F                       |
|     | Α   |                          | -                       | ted Otherwise) >>> |                         | (M\$)                   |
|     | LONG RUN MARGINAL COST ELEMENTS                                 |                          |                         |                    |                         |                         |
|     | CUSTOMER RELATED  |                          |                         |                    |                         |                         |
| L   | Number of Customers   | 1,162                    | 215                     | 23                 | 67                      | 1,467                   |
| 2   | Per unit LRMC Cost (M\$/Cust/Yr)                                | \$4.58                   | \$5.91                  | \$40.67            | \$11.00                 |                         |
| ; [ | Marginal Cust Cost Revenues                                     | \$5,328.941              | \$1,271.235             | \$935.420          | \$737.328               | \$8,272.924             |
|     | COMMON DISTRIBUTION - MEDIUM PRESSURE                           |                          |                         |                    |                         |                         |
|     | Medium Pressure Peak Day Demand (mmcfd)                         | 152                      | 19                      | 0                  | 0                       | 171                     |
|     | Per Unit LRMC Cost (\$/mcfd)                                    | \$82.77                  | \$82.77                 | \$82.77            | \$82.77                 |                         |
|     | Marginal MPD Cost Revenues                                      | \$12,598.370             | \$1,531.831             | \$0.000            | \$33.117                | \$14,163.318            |
|     | COMMON DISTRIBUTION - HIGH PRESSURE                             |                          |                         |                    |                         |                         |
|     | High Pressure Peak Month Demand (mmcf)                          | 10,437                   | 3,100                   | 1,334              | 268                     | 15,139                  |
|     | Per Unit LRMC Cost (\$/mcf)                                     | \$0.69                   | \$0.69                  | \$0.69             | \$0.69                  | -,                      |
|     | Marginal HPD Cost Revenues                                      | \$7,212.554              | \$2,142.228             | \$921.569          | \$185.419               | \$10,461.769            |
| ,   | Total Marginal Dictr Cast Payanuas                              | \$19,810.923             | \$3,674.059             | \$921.569          | \$218.536               | \$24,625,087            |
| )   | Total Marginal Distr Cost Revenues                              | \$19,010.9 <u>2</u> 3    | a3,074.039              | \$721.369          | ¢∠18.000                | \$24,625.087            |
|     | TRANSMISSION  |                          |                         |                    |                         |                         |
|     | Cold-Year Throughput (mdth)                                     | 146,890                  | 82,735                  | 211,691            | 48,271                  | 489,586                 |
|     | Per Unit LRMC Cost (\$/dth)                                     | \$0.07                   | \$0.07                  | \$0.07             | \$0.07                  | #01.055.010             |
| •   | Marginal Transm Cost Revenues                                   | \$9,587.428              | \$5,400.042             | \$13,816.946       | \$3,150.602             | \$31,955.018            |
|     | STORAGE   |                          |                         |                    |                         |                         |
|     | Inventory   |                          |                         |                    |                         |                         |
| L   | Reservations (mmcf)   |                          |                         |                    |                         |                         |
|     | Per Unit LRMC Cost (\$/mcf)                                     |                          |                         |                    |                         |                         |
|     | Marginal Inventory Revenues                                     |                          |                         |                    |                         |                         |
|     | Injection Capacity  |                          |                         |                    |                         |                         |
|     | Reservations (mmcfd)  |                          |                         |                    |                         |                         |
|     | Per Unit LRMC Cost (\$/ mcfd)                                   |                          |                         |                    |                         |                         |
|     | Marginal Injection Capacity Revenues                            |                          |                         |                    |                         |                         |
|     | Injection Variable  |                          |                         |                    |                         |                         |
|     | Injections (mdth)   |                          |                         |                    |                         |                         |
|     | Per Unit O&M Cost (\$/dth)                                      |                          |                         |                    |                         |                         |
| 2   | Marginal Injection Variable Revenues                            |                          |                         |                    |                         |                         |
|     | Withdrawal Capacity   |                          |                         |                    |                         |                         |
|     | Reservations (mmcfd)  |                          |                         |                    |                         |                         |
|     | Per Unit LRMC Cost (\$/mcfd)                                    |                          |                         |                    |                         |                         |
|     | Marginal Withdrawal Capacity Revs                               |                          |                         |                    |                         |                         |
|     |   |                          |                         |                    |                         |                         |
|     | Withdrawal Variable   |                          |                         |                    |                         |                         |
|     | Withdrawals (mdth)  |                          |                         |                    |                         |                         |
|     | Per Unit O&M Cost (\$/dth)<br>Marginal Withdrawal Variable Revs |                          |                         |                    |                         |                         |
|     | marginar vvinitiawar v arrable Kevs                             |                          |                         |                    |                         |                         |
| ,   | Total Seasonal Storage Revenues                                 |                          |                         |                    |                         |                         |
| )   | Marginal Load Balancing Revenues                                | \$1,989.176              | \$1,129.728             | \$4,730.994        | \$1,422.403             | \$9,272.301             |
|     | Company Use Gas, Transmission                                   | \$1,551.113              | \$880.935               | \$2,254.024        | \$513.973               | \$5,200.044             |
|     | UNSCALED MARGINAL COST REVENUES                                 | \$38,267.581             | \$12,355.998            | \$22,658.954       | \$6,042.841             | \$79,325.374            |
|     | UNICALED WARGINAL COST REVENUES                                 | ₽30,207.381              | φ12,300.998             | ₹22,008.904        | P0,042.841              | ə19,323.3/4             |
|     | EPMC Scaling Factor   | 1.90                     | 1.90                    | 1.90               | 3.33                    | 2.01                    |
|     | SCALED LRMC REVENUES  | \$72,784.643             | \$23,501.013            | \$43,097.156       | \$20,149.134            | \$159,531.946           |
| ł   |   | #2 0C5 555               |                         | #05 <b>=</b>       |                         |                         |
|     |   | \$3,008.000              | \$664.000               | \$937.000          | \$375.000               | \$4,984.000<br>\$54.277 |
|     | + Margin-Related Marketing Costs                                | ¢00.040                  |                         |                    |                         |                         |
|     | + SDG&E Moreno Credit   | \$28.343<br>\$75 820 986 | \$9.152<br>\$24.174.164 | \$16.782           | \$0.000<br>\$20 524 134 |                         |
|     |   | \$28.343<br>\$75,820.986 | \$9.152<br>\$24,174.164 | \$16.782           | \$20,524.134            | \$164,570.223           |
|     | + SDG&E Moreno Credit   |                          |                         |                    |                         |                         |

# TABLE SCG-14B

#### Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|          | Description   | Industrial                        | Electric Ge<br>Cogen             | IPP                                       | EOR                       | Total                             |   |
|----------|---|-----------------------------------|----------------------------------|---|---------------------------|-----------------------------------|---|
|          | A   | B                                 | C                                | D   | E                         | F                                 | + |
|          |   | _                                 | -                                | (\$) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> |                           | (M\$)                             | t |
| 9        | Total Base Margin (Table SCG-14A)   | \$76,088.241                      | \$24,259.374                     | \$44,206.210                              | \$20,524.134              | \$165,077.959                     | з |
|          | OTHER OPERATING COSTS AND REVENUES  |                                   |                                  |   |                           |                                   |   |
| 0        | Brokerage Fee Adjustment: Core  | \$0.000                           | \$0.000                          | \$0.000                                   | \$0.000                   | \$0.000                           |   |
| 1        | Brokerage Fee Adjustment: Noncore   | (\$19.870)                        | (\$11.285)                       | (\$28.874)                                | \$0.000                   | (\$60.028)                        |   |
| 2        | CCSI: Load Balancing  | \$21.477                          | \$12.197                         | \$31.209                                  | \$0.000                   | \$64.884                          |   |
| 3        | Company Use Gas: Other  | \$117.634                         | \$66.809                         | \$170.942                                 | \$38.979                  | \$394.364                         |   |
| 4        | Company Use Gas: Storage  | \$403.505                         | \$229.166                        | \$586.360                                 | \$133.705                 | \$1,352.736                       |   |
| 5        | Exchange Revenues & Interutility Transactions   | \$45.495                          | \$25.625                         | \$65.565                                  | \$0.000                   | \$136.685                         |   |
| 6        | Fuel Cell Equipment Revenues  | (\$18.865)                        | (\$6.091)                        | (\$11.170)                                | \$0.000                   | (\$36.126)                        |   |
| 7        | Marketing: DSM Program Awards   | \$0.000                           | \$0.000                          | \$0.000                                   | \$0.000                   | \$0.000                           |   |
| 8        | EE, DAP, and RD&D Revenues (See line 94)  | \$5,122.493                       | \$149.097                        | \$273.421                                 | \$0.000                   | \$5,545.011                       |   |
| 9<br>0   | Unaccounted For Gas   | \$775.444                         | \$1,567.841                      | \$2,752.419                               | \$2,080.084               | \$7,175.788                       |   |
| 1        | Well Incidents & Surface Leaks<br>Subtotal: Other Operating Costs and Revenues          | \$1.959<br>\$6,449.274            | \$1.113<br>\$2,034.472           | \$2.847<br>\$3,842.720                    | \$0.000<br>\$2,252.767    | \$5.919<br>\$14,579.234           |   |
| L        | Subtotal: Other Operating Costs and Revenues  | \$6,449.274                       | \$2,034.472                      | \$3,842.720                               | \$2,252.767               | \$14,579.234                      |   |
| _        | TRANSITION COSTS  | (* (70. (20))                     | (*******                         | (\$ (05 505)                              | <b>\$2.000</b>            | (#1.445.000)                      |   |
| 2<br>3   | Interstate Trans. Cost Surcharge Account (ITCS)   | (\$478.629)                       | (\$271.831)                      | (\$695.527)                               | \$0.000                   | (\$1,445.988)                     |   |
|          | MPO Transition Cost Adjustment<br>Pitco/Popco Transition Costs                          | \$0.000                           | \$0.000<br>\$0.000               | \$0.000<br>\$0.000                        | \$0.000<br>\$0.000        | \$0.000                           |   |
| 4<br>5   | Subtotal: Transition Costs  | \$0.000<br>(\$478.629)            | (\$271.831)                      | (\$695.527)                               | \$0.000<br>\$0.000        | \$0.000<br>(\$1,445.988)          |   |
|          |   |                                   |                                  |   |                           |                                   |   |
| ~        | REGULATORY ACCOUNTS   | (#5 400)                          | (作1 7777)                        | (#0.05()                                  | ¢0,000                    | (#10 501)                         |   |
| 6<br>7   | Affiliate Transaction Tracking Acct (AFTA)  | (\$5.499)                         | (\$1.776)                        | (\$3.256)                                 | \$0.000<br>\$0.000        | (\$10.531)                        |   |
| 8        | Aliso/Goleta Tracking Account (AGTA)<br>Baseline Memorandum Account (BMA)               | \$0.000<br>\$0.000                | \$0.000<br>\$0.000               | \$0.000<br>\$0.000                        | \$0.000                   | \$0.000<br>\$0.000                |   |
| o<br>9   | Brokerage Fee Balancing Acct  | \$0.000                           | \$0.000                          | \$0.000                                   | \$0.000                   | \$0.000                           |   |
| 9        | Catastrophic Event (CEMA - Northridge)  | \$0.000                           | \$0.000                          | \$0.000                                   | \$0.000                   | \$0.000                           |   |
| 1        | California Solar Initiative Balancing Account (CSIBA)                                   | \$0.000                           | \$0.000                          | \$0.000                                   | \$0.000                   | \$0.000                           |   |
| 2        | Conservation Expense Account (CEA)  | \$0.000                           | \$0.000                          | \$0.000                                   | \$0.000                   | \$0.000                           |   |
| 3        | Core Fixed Cost Account (CFCA)  | \$0.000                           | \$0.000                          | \$0.000                                   | \$0.000                   | \$0.000                           |   |
| 4        | Cost of Service RRQ Memo Acct (COSRRMA)   | (\$31.953)                        | (\$10.317)                       | (\$18.920)                                | \$0.000                   | (\$61.191)                        |   |
| 5        | Economic Practicality Shortfall Memo Acct   | \$191.235                         | \$0.000                          | \$0.000                                   | \$0.000                   | \$191.235                         |   |
| 6        | El Paso Turned-Back Capacity Bal Acct (EPTCBA)  | \$311.949                         | \$177.167                        | \$453.314                                 | \$0.000                   | \$942.430                         |   |
| 7        | Enhanced Oil Recovery Account CORE  | \$0.000                           | \$0.000                          | \$0.000                                   | \$0.000                   | \$0.000                           |   |
| 8        | Enhanced Oil Recovery Account NONCORE   | \$250.478                         | \$80.875                         | \$148.313                                 | \$0.000                   | \$479.666                         |   |
| 9        | Hazardous Substance Cost Recovery Acct  | \$2,045.996                       | \$1,161.998                      | \$2,973.173                               | \$0.000                   | \$6,181.167                       |   |
| 0        | Intervenor Award Memo Acct  | \$8.870                           | \$5.038                          | \$12.889                                  | \$0.000                   | \$26.797                          |   |
| 1        | Montebello Refund Memo Acct (MRMA)  | \$0.000                           | \$0.000                          | \$0.000                                   | \$0.000                   | \$0.000                           |   |
| 2        | Montebello True-Up Tracking Acct (MTTA)   | \$123.726                         | \$70.269                         | \$179.794                                 | \$0.000                   | \$373.789                         |   |
| 3        | Natural Gas Vehicles Acct   | (\$612.047)                       | (\$347.605)                      | (\$889.407)                               | \$0.000                   | (\$1,849.059)                     |   |
| 4        | Noncore Fixed Cost Account (NFCA)   | \$9,998.927                       | \$5,678.764                      | \$14,530.104                              | \$0.000                   | \$30,207.795                      |   |
| 5        | Noncore Fixed Cost Tracking Account (CCSI)  | \$38.616                          | \$21.932                         | \$56.116                                  | \$0.000                   | \$116.663                         |   |
| 6        | Noncore Fixed Cost Tracking Account (MPO)   | \$0.000                           | \$0.000                          | \$0.000                                   | \$0.000                   | \$0.000                           |   |
| 7        | Noncore Fixed Cost Tracking Account (PDC)   | \$0.000                           | \$0.000                          | \$0.000                                   | \$0.000                   | \$0.000                           |   |
| 8        | Noncore Fixed Cost Tracking Account (TOP)   | \$0.000                           | \$0.000                          | \$0.000                                   | \$0.000                   | \$0.000                           |   |
| 9        | Noncore Storage Balancing Acct (Subscribed)   | \$0.000                           | \$0.000                          | \$0.000                                   | \$0.000                   | \$0.000                           |   |
| 0        | Noncore Storage Balancing Acct (Unsubscribed)   | (\$1,916.875)                     | (\$1,088.665)                    | (\$2,785.538)                             | \$0.000                   | (\$5,791.077)                     |   |
| 1        | Pension Balancing Account (PBA)   | \$0.000                           | \$0.000                          | \$0.000                                   | \$0.000                   | \$0.000                           |   |
| 2        | Post Retirem Benefits Other than Pensions (PBOPS)                                       | \$0.000                           | \$0.000                          | \$0.000                                   | \$0.000                   | \$0.000                           |   |
| 3<br>4   | RD&D Expense Acct   | \$0.000                           | \$0.000                          | \$0.000                                   | \$0.000                   | \$0.000                           |   |
| 4<br>5   | Research Royalty Memo Acct  | (\$13.837)<br>\$3.179.162         | (\$4.468)<br>\$1 805 565         | (\$8.193)<br>\$4.619.852                  | \$0.000<br>\$0.000        | (\$26.498)<br>\$9.604.579         |   |
|          | Self-Generation Program Memo Account (SGPMA)  | \$3,179.162                       | \$1,805.565<br>(\$15.510)        | \$4,619.852                               | -                         | \$9,604.579                       |   |
| 86<br>87 | Wheeler Ridge Firm Access Charge Memo Acct<br>Subtotal: Balancing and Tracking Accounts | (\$48.035)<br><b>\$13,520.713</b> | (\$15.510)<br><b>\$7,533.267</b> | (\$28.442)<br><b>\$19,239.798</b>         | \$0.000<br><b>\$0.000</b> | (\$91.987)<br><b>\$40,293.778</b> |   |
|          | Subtotal-Transportation Revenue Requirement   | \$95,579.599                      | \$33,555.281                     | \$66,593.201                              | \$22,776.902              | \$218,504.983                     |   |

# TABLE SCG-14C Southern California Gas Company

## NONCORE RETAIL COST ALLOCATION & REVENUE REQUIREMENTS

|    |  |              | Electric Ge   | eneration                                |                |                | 1  |
|----|--|--------------|---------------|--|----------------|----------------|----|
|    | Description  | Industrial   | Cogen         | IPP                                      | EOR            | Total          |    |
|    | Α  | В            | С             | D  | E              | F              |    |
|    |  | <<<<<        | <<<<<< (M     | \$) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>>          | (M\$)          |    |
| 88 | Subtotal-Trans. RRQ (Table SCG-14B)                  | \$95,579.599 | \$33,555.281  | \$66,593.201                             | \$22,776.902   | \$218,504.983  | 88 |
|    | OTHER COST ALLOCATION COMPONENTS                     |              |               |  |                |                |    |
| 89 | Core Interstate Pipeline Demand Charges (IPDC)       | \$0.000      | \$0.000       | \$0.000                                  | \$0.000        | \$0.000        | 89 |
| 90 | Independent Power Producer (IPP) / COGEN Parity Adju | istment      | (\$5,413.202) | \$5,413.202                              |                |                | 90 |
| 91 | A = SUBTOTAL: TRANS. REV. REQ.                       | \$95,579.599 | \$28,142.080  | \$72,006.402                             | \$22,776.902   | \$218,504.983  | 91 |
|    | Less Enhanced Oil Recovery (EOR) Allocated Cost      |              |               |  | (\$22,776.902) | (\$22,776.902) | 92 |
| 93 | Core Averaging (25% of Res / Retail Difference)      |              |               |  |                |                | 93 |
| 94 | B = SUBTOTAL: TRANS. RRQ w/o EOR                     | \$95,579.599 | \$28,142.080  | \$72,006.402                             | \$0.000        | \$195,728.081  | 94 |
| 95 | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)             | \$5,122.493  | \$149.097     | \$273.421                                | \$0.000        | \$5,545.011    | 95 |
| 96 | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP               | \$90,457.106 | \$27,992.982  | \$71,732.981                             | \$0.000        | \$190,183.070  | 96 |
| 97 | Average Year Throughput (MDth)                       | 145,676      | 82,735        | 211,691                                  | N/A            | 440,101        | 97 |
| 98 | AVERAGE TRANSPORTATION RATES (¢/th)                  | 6.209 ¢      | 3.383 ¢       | 3.389 ¢                                  | N/A            | 4.321 ¢        | 98 |

# TABLE SCG-15A

#### Southern California Gas Company

# WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|    | Description  | Long<br>Beach | SDG&E            | Southwest<br>Gas | City of<br>Vernon | Total        | I        |
|----|--|---------------|------------------|------------------|-------------------|--------------|----------|
|    | A  | B             | C                | D                | E                 | F            |          |
|    |  |               | (M\$ Unless Note |                  |                   | (M\$)        |          |
|    | LONG RUN MARGINAL COST ELEMENTS  |               |                  |                  |                   |              |          |
|    | CUSTOMER RELATED   |               |                  |                  |                   |              |          |
|    | Number of Customers  | 1             | 1                | 1                | 1                 | 4            | 1        |
| 2  | Per unit LRMC Cost (M\$/Cust/Yr)   | \$71.36       | \$99.44          | \$43.28          | \$23.75           |              | 2        |
| 3  | Marginal Cust Cost Revenues  | \$71.361      | \$99.436         | \$43.284         | \$23.755          | \$237.837    | 3        |
| 4  | COMMON DISTRIBUTION - MEDIUM PRESSURE<br>Medium Pressure Peak Day Demand (mmcfd) | 0             | 0                | 0                | 0                 | 0            | 4        |
|    | Per Unit LRMC Cost (\$/mcfd)   | \$82.77       | \$82.77          | \$82.77          | \$82.77           | 0            | 4<br>5   |
|    | Marginal MPD Cost Revenues   | \$0.000       | \$0.000          | \$0.000          | \$0.000           | \$0.000      | 6        |
|    | COMMON DISTRIBUTION - HIGH PRESSURE  |               |                  |                  |                   |              |          |
| 7  | High Pressure Peak Month Demand (mmcf)   | 0             | 0                | 0                | 0                 | 0            | 7        |
| 8  | Per Unit LRMC Cost (\$/mcf)  | \$0.69        | \$0.69           | \$0.69           | \$0.69            |              | 8        |
| 9  | Marginal HPD Cost Revenues   | \$0.000       | \$0.000          | \$0.000          | \$0.000           | \$0.000      | 9        |
| 10 | Total Marginal Distr Cost Revenues   | \$0.000       | \$0.000          | \$0.000          | \$0.000           | \$0.000      | 10       |
|    | TRANSMISSION   |               |                  |                  |                   |              |          |
| 11 | Cold-Year Throughput (mdth)  | 8,361         | 148,753          | 9,683            | 5,192             | 171,988      | 11       |
|    | Per Unit LRMC Cost (\$/dth)  | \$0.07        | \$0.07           | \$0.07           | \$0.07            |              | 12       |
| 13 | Marginal Transm Cost Revenues  | \$545.736     | \$9,708.990      | \$632.005        | \$338.853         | \$11,225.583 | 13       |
|    | STORAGE<br>Inventory   |               |                  |                  |                   |              |          |
|    | Reservations (mmcf)  |               |                  |                  |                   |              | 14       |
|    | Per Unit LRMC Cost (\$/mcf)  |               |                  |                  |                   |              | 15       |
|    | Marginal Inventory Revenues  |               |                  |                  |                   |              | 16       |
|    | Injection Capacity   |               |                  |                  |                   |              |          |
| 17 | Reservations (mmcfd)   |               |                  |                  |                   |              | 17       |
| 18 | Per Unit LRMC Cost (\$/mcfd)   |               |                  |                  |                   |              | 18       |
| 19 | Marginal Injection Capacity Revenues   |               |                  |                  |                   |              | 19       |
| 20 | Injection Variable<br>Injections (mdth)  |               |                  |                  |                   |              | 20       |
|    | Per Unit O&M Cost (\$/ dth)  |               |                  |                  |                   |              | 20       |
|    | Marginal Injection Variable Revenues   |               |                  |                  |                   |              | 22       |
|    | Withdrawal Capacity  |               |                  |                  |                   |              |          |
| 23 | Reservations (mmcfd)   |               |                  |                  |                   |              | 23       |
| 24 | Per Unit LRMC Cost (\$/mcfd)   |               |                  |                  |                   |              | 24       |
| 25 | Marginal Withdrawal Capacity Revs  |               |                  |                  |                   |              | 25       |
|    | Withdrawal Variable  |               |                  |                  |                   |              |          |
|    | Withdrawals (mdth)   |               |                  |                  |                   |              | 26       |
|    | Per Unit O&M Cost (\$/dth)<br>Marginal Withdrawal Variable Revs                  |               |                  |                  |                   |              | 27<br>28 |
| 29 | Total Seasonal Storage Revenues  |               |                  |                  |                   |              | 29       |
| 30 | Marginal Load Balancing Revenues   | \$150.891     | \$652.479        | \$128.183        | \$29.772          | \$961.325    | 30       |
| 31 | Company Use Gas, Transmission  | \$82.585      | \$1,534.171      | \$97.283         | \$54.780          | \$1,768.819  | 31       |
| 32 | UNSCALED MARGINAL COST REVENUES  | \$850.572     | \$11,995.076     | \$900.756        | \$447.159         | \$14,193.563 | 32       |
| 33 | EPMC Scaling Factor  | 1.90          | 1.90             | 1.90             | 1.90              | 1.90         | 33       |
| 34 | SCALED LRMC REVENUES   | \$1,617.782   | \$22,814.542     | \$1,713.231      | \$850.493         | \$26,996.048 | 34       |
| 35 | + Margin-Related Marketing Costs   | \$60.400      | \$60.400         | \$60.400         | \$60.400          | \$241.600    | 35       |
| 36 | + SDG&E Moreno Credit  | \$0.630       | (\$575.000)      | \$0.667          | \$0.331           | (\$573.372)  | 36       |
| 37 | Subtotal   | \$1,678.812   | \$22,299.942     | \$1,774.298      | \$911.224         | \$26,664.276 | 37       |
| 38 | + Uncollectibles   | \$0.000       | \$0.000          | \$0.000          | \$0.000           | \$0.000      | 38       |
|    |  |               |                  |                  |                   |              |          |

# TABLE SCG-15B

#### Southern California Gas Company

## WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|          | Description   | Long<br>Beach          | SDG&E                      | Southwest<br>Gas     | City of<br>Vernon  | Total               |          |
|----------|---|------------------------|----------------------------|----------------------|--------------------|---------------------|----------|
|          | Description   | B                      | C                          | D                    | E                  | F                   |          |
|          | A   |                        | <<<<<< (M\$                |                      |                    | (M\$)               |          |
| 39       | Total Base Margin (Table SCG-15A)   | \$1,678.812            | \$22,299.942               | \$1,774.298          | \$911.224          | \$26,664.276        | 39       |
|          | OTHER OPERATING COSTS AND REVENUES  |                        |                            |                      |                    |                     |          |
| 40       | Brokerage Fee Adjustment: Core  | \$0.000                | \$0.000                    | \$0.000              | \$0.000            | \$0.000             | 40       |
| 41       | Brokerage Fee Adjustment: Noncore   | (\$1.061)              | (\$19.719)                 | (\$1.250)            | (\$0.704)          | (\$22.734)          | 41       |
| 42       | CCSI: Load Balancing  | \$1.047                | \$19.453                   | \$1.234              | \$0.738            | \$22.472            | 42       |
| 43       | Company Use Gas: Other  | \$6.263                | \$116.349                  | \$7.378              | \$4.154            | \$134.145           | 43       |
| 44       | Company Use Gas: Storage  | \$21.484               | \$399.098                  | \$25.307             | \$14.250           | \$460.139           | 44       |
| 45       | Exchange Revenues & Interutility Transactions                                   | \$2.590                | \$46.072                   | \$2.999              | \$1.608            | \$53.269            | 45       |
| 46       | Fuel Cell Equipment Revenues  | (\$0.419)              | (\$5.913)                  | (\$0.444)            | (\$0.220)          | (\$6.997)           | 46       |
| 47       | Marketing: DSM Program Awards   | \$0.000                | \$0.000                    | \$0.000              | \$0.000            | \$0.000             | 47       |
| 48       | EE, DAP, and RD&D Revenues (See line 94)  | \$10.264               | \$144.742                  | \$10.869             | \$5.396            | \$171.271           | 48       |
| 49       | Unaccounted For Gas   | \$128.448              | \$1,641.971                | \$158.301            | \$25.472           | \$1,954.192         | 49       |
| 50       | Well Incidents & Surface Leaks  | \$0.096                | \$1.775                    | \$0.113              | \$0.067            | \$2.050             | 50       |
| 51       | Subtotal: Other Operating Costs and Revenues                                    | \$168.710              | \$2,343.829                | \$204.506            | \$50.762           | \$2,767.807         | 51       |
|          | TRANSITION COSTS  |                        |                            |                      |                    |                     |          |
| 52       | Interstate Trans. Cost Surcharge Account (ITCS)                                 | (\$25.483)             | (\$473.401)                | (\$30.019)           | (\$16.903)         | (\$545.807)         | 52       |
| 53       | MPO Transition Cost Adjustment  | \$0.000                | \$0.000                    | \$0.000              | \$0.000            | \$0.000             | 53       |
| 54       | Pitco/Popco Transition Costs  | \$0.000                | \$0.000                    | \$0.000              | \$0.000            | \$0.000             | 54       |
| 55       | Subtotal: Transition Costs  | (\$25.483)             | (\$473.401)                | (\$30.019)           | (\$16.903)         | (\$545.807)         | 55       |
|          | REGULATORY ACCOUNTS   |                        |                            |                      |                    |                     |          |
| 56       | Affiliate Transaction Tracking Acct (AFTA)                                      | (\$0.122)              | (\$1.718)                  | (\$0.129)            | (\$0.064)          | (\$2.033)           | 56       |
| 57       | Aliso/Goleta Tracking Account (AGTA)  | \$0.000                | \$0.000                    | \$0.000              | \$0.000            | \$0.000             | 57       |
| 58       | Baseline Memorandum Account (BMA)   | \$0.000                | \$0.000                    | \$0.000              | \$0.000            | \$0.000             | 58       |
| 59       | Brokerage Fee Balancing Acct  | \$0.000                | \$0.000                    | \$0.000              | \$0.000            | \$0.000             | 59       |
| 60       | Catastrophic Event (CEMA - Northridge)  | \$0.000                | \$0.000                    | \$0.000              | \$0.000            | \$0.000             | 60       |
| 61       | California Solar Initiative Balancing Account (CSIBA)                           | \$0.000                | \$0.000                    | \$0.000              | \$0.000            | \$0.000             | 61       |
| 62       | Conservation Expense Account (CEA)  | \$0.000                | \$0.000                    | \$0.000              | \$0.000            | \$0.000             | 62       |
| 63       | Core Fixed Cost Account (CFCA)  | \$0.000                | \$0.000                    | \$0.000              | \$0.000            | \$0.000             | 63       |
| 64       | Cost of Service RRQ Memo Acct (COSRRMA)   | (\$0.710)              | (\$10.016)                 | (\$0.752)            | (\$0.373)          | (\$11.852)          | 64       |
| 65<br>65 | Economic Practicality Shortfall Memo Acct                                       | \$0.000                | \$0.000                    | \$0.000              | \$0.000            | \$0.000             | 65       |
| 66       | El Paso Turned-Back Capacity Bal Acct (EPTCBA)                                  | \$16.609               | \$308.542                  | \$19.565             | \$11.017           | \$355.732           | 66       |
| 67<br>68 | Enhanced Oil Recovery Account CORE  | \$0.000                | \$0.000<br>\$78.250        | \$0.000              | \$0.000<br>\$2.917 | \$0.000<br>\$92.592 | 67<br>68 |
| 69       | Enhanced Oil Recovery Account NONCORE<br>Hazardous Substance Cost Recovery Acct | \$5.549<br>\$108.933   | \$2,023.650                | \$5.876<br>\$128.322 | \$72.257           | \$2,333.162         | 69       |
| 70       | Intervenor Award Memo Acct  | \$0.472                | \$2,023.030                | \$0.556              | \$0.313            | \$2,555.102         | 70       |
| 71       | Montebello Refund Memo Acct (MRMA)  | \$0.000                | \$0.000                    | \$0.000              | \$0.000            | \$0.000             | 71       |
| 72       | Montebello True-Up Tracking Acct (MTTA)   | \$6.610                | \$122.785                  | \$7.786              | \$4.384            | \$141.565           | 72       |
| 73       | Natural Gas Vehicles Acct   | (\$32.587)             | \$0.000                    | (\$38.387)           | (\$21.615)         | (\$92.589)          | 73       |
| 74       | Noncore Fixed Cost Account (NFCA)   | \$532.365              | \$9,889.717                | \$627.117            | \$353.126          | \$11,402.326        | 74       |
| 75       | Noncore Fixed Cost Tracking Account (CCSI)                                      | \$0.000                | \$0.000                    | \$0.000              | \$0.000            | \$0.000             | 75       |
| 76       | Noncore Fixed Cost Tracking Account (MPO)                                       | \$0.000                | \$0.000                    | \$0.000              | \$0.000            | \$0.000             | 76       |
| 77       | Noncore Fixed Cost Tracking Account (PDC)                                       | \$0.000                | \$0.000                    | \$0.000              | \$0.000            | \$0.000             | 77       |
| 78       | Noncore Fixed Cost Tracking Account (TOP)                                       | \$0.000                | \$0.000                    | \$0.000              | \$0.000            | \$0.000             | 78       |
| 79       | Noncore Storage Balancing Acct (Subscribed)                                     | \$0.000                | \$0.000                    | \$0.000              | \$0.000            | \$0.000             | 79       |
| 80       | Noncore Storage Balancing Acct (Unsubscribed)                                   | (\$102.059)            | (\$1,895.938)              | (\$120.223)          | (\$67.697)         | (\$2,185.918)       | 80       |
| 81       | Pension Balancing Account (PBA)   | \$0.000                | \$0.000                    | \$0.000              | \$0.000            | \$0.000             | 81       |
| 82       | Post Retirem Benefits Other than Pensions (PBOPS)                               | \$0.000                | \$0.000                    | \$0.000              | \$0.000            | \$0.000             | 82       |
| 83       | RD&D Expense Acct   | \$0.000                | \$0.000                    | \$0.000              | \$0.000            | \$0.000             | 83       |
| 84       | Research Royalty Memo Acct  | (\$0.307)              | (\$4.323)                  | (\$0.325)            | (\$0.161)          | (\$5.115)           | 84       |
| 85       | Self-Generation Program Memo Account (SGPMA)                                    | \$169.266              | \$3,144.439                | \$199.392            | \$112.277          | \$3,625.373         | 85       |
| 86<br>87 | Wheeler Ridge Firm Access Charge Memo Acct                                      | (\$1.064)<br>\$702.055 | (\$15.006)<br>\$12.640.155 | (\$1.127)            | (\$0.559)          | (\$17.757)          | 86       |
| 87       | Subtotal: Balancing and Tracking Accounts                                       | \$702.955              | \$13,649.155               | \$827.671            | \$465.821          | \$15,645.603        | 87       |
| 88       | Subtotal-Transportation Revenue Requirement                                     | \$2,524.993            | \$37,819.525               | \$2,776.457          | \$1,410.904        | \$44,531.879        | 88       |

# TABLE SCG-15C Southern California Gas Company

## WHOLESALE COST ALLOCATION & REVENUE REQUIREMENTS

|          |  | Long        |              | Southwest                               | City of     |              | [        |
|----------|--|-------------|--------------|---|-------------|--------------|----------|
|          | Description  | Beach       | SDG&E        | Gas                                     | Vernon      | Total        |          |
|          | Α  | В           | С            | D                                       | E           | F            |          |
|          |  | <<<<<       | <<<<<< (M\$  | s) >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>>       | (M\$)        |          |
| 88       | Subtotal-Trans. RRQ (Table SCG-15B)  | \$2,524.993 | \$37,819.525 | \$2,776.457                             | \$1,410.904 | \$44,531.879 | 88       |
|          | OTHER COST ALLOCATION COMPONENTS   |             |              |   |             |              |          |
| 89       | Core Interstate Pipeline Demand Charges (IPDC)   | \$0.000     | \$0.000      | \$0.000                                 | \$0.000     | \$0.000      | 89       |
| 90       | Independent Power Producer (IPP) / COGEN Parity Adj  | ustment     |              |   |             |              | 90       |
| 91       | A = SUBTOTAL: TRANS. REV. REQ.   | \$2,524.993 | \$37,819.525 | \$2,776.457                             | \$1,410.904 | \$44,531.879 | 91       |
| 92<br>93 | Less Enhanced Oil Recovery (EOR) Allocated Cost<br>Core Averaging (25% of Res / Retail Difference) |             |              |   |             |              | 92<br>93 |
|          | B = SUBTOTAL: TRANS. RRQ w/o EOR   | \$2,524.993 | \$37,819.525 | \$2,776.457                             | \$1,410.904 | \$44,531.879 | 93<br>94 |
| 95       | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)   | \$10.264    | \$144.742    | \$10.869                                | \$5.396     | \$171.271    | 95       |
| 96       | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP   | \$2,514.730 | \$37,674.783 | \$2,765.587                             | \$1,405.508 | \$44,360.608 | 96       |
| 97       | Average Year Throughput (MDth)   | 7,782       | 144,568      | 9,167                                   | 5,162       | 166,679      | 97       |
| 98       | AVERAGE TRANSPORTATION RATES (¢/th)  | 3.231 ¢     | 2.606 ¢      | 3.017 ¢                                 | 2.723 ¢     | 2.661 ¢      | 98       |

# TABLE SCG-16A

#### Southern California Gas Company

### INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|          | Description   | Int'l Noncore       | Unbndl'd             | Total                      | Unallct'd    | Total                   | ]        |
|----------|---|---------------------|----------------------|----------------------------|--------------|-------------------------|----------|
|          | Description   | Mexicali<br>B       | Storage<br>C         | Noncore<br>D               | to NSBA<br>E | System<br>F             |          |
|          | A   | (M\$)               | (M\$)                | (M\$)                      | (M\$)        | (M\$)                   |          |
|          | LONG RUN MARGINAL COST ELEMENTS                                 | (141\$)             | (1414)               | (141.5)                    | (1414)       | (1414)                  |          |
|          | CUSTOMER RELATED  |                     |                      |                            |              |                         |          |
| 1        | Number of Customers   | 1                   |                      | 1,472                      |              | 4,898,330               | 1        |
| 2        | Per unit LRMC Cost (M\$/Cust/Yr)                                | \$22.03             |                      |                            |              |                         | 2        |
| 3        | Marginal Cust Cost Revenues                                     | \$22.034            | \$0.000              | \$8,532.794                |              | \$355,932.839           | 3        |
|          | COMMON DISTRIBUTION - MEDIUM PRESSURE                           |                     |                      |                            |              |                         |          |
| 4        | Medium Pressure Peak Day Demand (mmcfd)                         | 0                   | 0                    | 171                        |              | 3,148                   | 4        |
| 5        | Per Unit LRMC Cost (\$/mcfd)                                    | \$82.77             |                      |                            |              |                         | 5        |
| 6        | Marginal MPD Cost Revenues                                      | \$0.000             | \$0.000              | \$14,163.318               |              | \$260,532.331           | 6        |
|          | COMMON DISTRIBUTION - HIGH PRESSURE                             |                     |                      |                            |              |                         |          |
| 7        | High Pressure Peak Month Demand (mmcf)                          | 0                   | 0                    | 15,139                     |              | 66,311                  | 7        |
| 8        | Per Unit LRMC Cost (\$/mcf)                                     | \$0.69              |                      |                            |              |                         | 8        |
| 9        | Marginal HPD Cost Revenues                                      | \$0.000             | \$0.000              | \$10,461.769               |              | \$45,822.887            | 9        |
| 10       | Total Marginal Distr Cost Revenues                              | \$0.000             | \$0.000              | \$24,625.087               |              | \$306,355.218           | 10       |
|          | TRANSMISSION  |                     |                      |                            |              |                         |          |
| 11       | Cold-Year Throughput (mdth)                                     | 3,690               | 0                    | 665,265                    |              | 1,044,284               | 11       |
| 12       | Per Unit LRMC Cost (\$/ dth)                                    | \$0.07              |                      |                            |              |                         | 12       |
| 13       | Marginal Transm Cost Revenues                                   | \$240.858           | \$0.000              | \$43,421.459               |              | \$68,159.812            | 13       |
|          | STORAGE   |                     |                      |                            |              |                         |          |
|          | Inventory   |                     |                      |                            |              |                         |          |
|          | Reservations (mmcf)   |                     | 30,271               | 30,271                     |              | 100,271                 | 14       |
| 15       |   |                     | \$0.20               |                            |              |                         | 15       |
| 16       | Marginal Inventory Revenues                                     |                     | \$5,969.822          | \$5,969.822                |              | \$19,774.914            | 16       |
|          | Injection Capacity  |                     |                      |                            |              |                         |          |
| 17       | Reservations (mmcfd)  |                     | 121                  | 121                        |              | 448                     | 17       |
| 18       |   |                     | \$18.61              | \$2,251.987                |              | \$8,339.848             | 18       |
| 19       | Marginal Injection Capacity Revenues                            |                     | \$2,251.987          | \$2,251.987                |              | \$8,339.848             | 19       |
|          | Injection Variable  |                     |                      |                            |              |                         |          |
| 20       | Injections (mdth)   |                     | 30,755               | 30,755                     |              | 101,875                 | 20       |
| 21       | Per Unit O&M Cost (\$/dth)                                      |                     | \$0.01               |                            |              |                         | 21       |
| 22       | Marginal Injection Variable Revenues                            |                     | \$358.192            | \$358.192                  |              | \$1,184.580             | 22       |
|          | Withdrawal Capacity   |                     |                      |                            |              |                         |          |
| 23       |   |                     | 935                  | 935                        |              | 2,870                   | 23       |
| 24       | Per Unit LRMC Cost (\$/mcfd)                                    |                     | \$10.69              |                            |              |                         | 24       |
| 25       | Marginal Withdrawal Capacity Revs                               |                     | \$9,994.641          | \$9,994.641                |              | \$30,678.737            | 25       |
|          | Withdrawal Variable   |                     |                      |                            |              |                         |          |
| 26       | Withdrawals (mdth)  |                     | 30,755               | 30,755                     |              | 101,875                 | 26       |
| 27<br>28 | Per Unit O&M Cost (\$/dth)<br>Marginal Withdrawal Variable Revs |                     | \$0.02<br>\$498.877  | \$498.877                  |              | \$1,649.841             | 27<br>28 |
| 29       | Total Seasonal Storage Revenues                                 |                     | \$19,073.519         | \$19,073.519               |              | \$61,627.921            | 29       |
|          |   |                     |                      |                            |              |                         |          |
| 30<br>31 | Marginal Load Balancing Revenues                                | \$42.206            | \$0.000              | \$10,275.831               |              | \$10,751.279            | 30       |
| 31       | Company Use Gas, Transmission                                   | \$38.649            | \$0.000              | \$7,007.512                | + +          | \$10,626.377            | 31       |
| 32       | UNSCALED MARGINAL COST REVENUES                                 | \$343.746           | \$19,073.519         | \$112,936.203              |              | \$813,453.446           | 32       |
| 33       | EPMC Scaling Factor   | 1.90                | 1.90                 | 1.84                       |              | 1.92                    | 33       |
| 34       | SCALED LRMC REVENUES  | \$653.803           | \$20,778.239         | \$207,960.036              | \$15,499.447 | \$1,557,773.780         | 34       |
| 35       | + Margin-Related Marketing Costs                                | \$60.400            | \$148.000            | \$5,434.000                |              | ¢24 127 000             | 25       |
| 35<br>36 | + Margin-Kelated Marketing Costs<br>+ SDG&E Moreno Credit       | \$60.400<br>\$0.255 | \$148.000<br>\$0.000 | \$5,434.000<br>(\$518.840) |              | \$24,137.000<br>\$0.000 | 35<br>36 |
| 30<br>37 | + SDG&E Moreno Credit<br>Subtotal                               | \$0.255             | \$20,926.239         | \$212,875.196              | \$15,499.447 | \$1,581,910.780         | 30<br>37 |
| 38       | + Uncollectibles  | \$0.000             |                      |                            | \$0.000      | \$5,352.461             | 38       |
| 30       | · Unconectibles   |                     | \$73.761             | \$581.497                  |              |                         | - 50     |
| 39       | TOTAL BASE MARGIN   | \$714.458           | \$21,000.000         | \$213,456.693              | \$15,499.447 | \$1,587,263.241         | 39       |

# TABLE SCG-16B

#### Southern California Gas Company

## INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|          |   | Int'l Noncore                 | Unbndl'd           | Total                              | Unallct'd    | Total                              |          |
|----------|---|-------------------------------|--------------------|------------------------------------|--------------|------------------------------------|----------|
|          | Description   | Mexicali                      | Storage            | Noncore                            | to NSBA      | System                             | <u> </u> |
|          | A   | В                             | C                  | D                                  | E            | F                                  | <u> </u> |
|          |   | (M\$)                         | (M\$)              | (M\$)                              | (M\$)        | (M\$)                              |          |
| 39       | Total Base Margin (Table SCG-16A)   | \$714.458                     | \$21,000.000       | \$213,456.693                      | \$15,499.447 | \$1,587,263.241                    | 39       |
|          | OTHER OPERATING COSTS AND REVENUES  |                               |                    |                                    |              |                                    |          |
| 40       | Brokerage Fee Adjustment: Core  | \$0.000                       | \$0.000            | \$0.000                            |              | (\$6,502.705)                      | 40       |
| 41       | Brokerage Fee Adjustment: Noncore   | (\$0.497)                     | \$0.000            | (\$83.259)                         |              | (\$83.259)                         | 41       |
| 42       | CCSI: Load Balancing  | \$0.524                       | \$0.000            | \$87.880                           |              | \$87.880                           | 42       |
| 43       | Company Use Gas: Other  | \$2.931                       | \$0.000            | \$531.440                          |              | \$805.890                          | 43       |
| 44       | Company Use Gas: Storage  | \$10.054                      | \$0.000            | \$1,822.930                        |              | \$5,313.638                        | 44       |
| 45<br>46 | Exchange Revenues & Interutility Transactions   | \$1.143                       | \$0.000            | \$191.097                          |              | \$308.488                          | 45       |
| 46<br>47 | Fuel Cell Equipment Revenues  | (\$0.169)<br>\$0.000          | \$0.000<br>\$0.000 | (\$43.292)<br>\$0.000              |              | (\$388.625)<br>\$0.000             | 46<br>47 |
| 47<br>48 | Marketing: DSM Program Awards<br>EE, DAP, and RD&D Revenues (See line 94)               | \$4.148                       | \$0.000            | \$5,720.430                        |              | \$103,778.573                      | 47<br>48 |
| 40<br>49 | Unaccounted For Gas   | \$17.971                      | \$0.000            | \$9,147.951                        |              | \$32,831.413                       | 40       |
| 50       | Well Incidents & Surface Leaks  | \$0.048                       | \$0.000            | \$8.017                            |              | \$158.986                          | 50       |
| 51       | Subtotal: Other Operating Costs and Revenues  | \$36.153                      | \$0.000            | \$17,383.193                       | \$0.000      | \$136,310.278                      | 51       |
|          |   |                               |                    | +,                                 |              | +                                  |          |
|          | TRANSITION COSTS  |                               |                    |                                    |              |                                    |          |
| 52       | Interstate Trans. Cost Surcharge Account (ITCS)   | (\$11.926)                    | \$0.000            | (\$2,003.720)                      |              | (\$2,003.720)                      | 52       |
| 53       | MPO Transition Cost Adjustment  | \$0.000                       | \$0.000            | \$0.000                            |              | \$0.000                            | 53       |
| 54       | Pitco/Popco Transition Costs  | \$0.000                       | \$0.000            | \$0.000                            |              | \$0.000                            | 54       |
| 55       | Subtotal: Transition Costs  | (\$11.926)                    | \$0.000            | (\$2,003.720)                      | \$0.000      | (\$2,003.720)                      | 55       |
|          |   |                               |                    |                                    |              |                                    |          |
|          | REGULATORY ACCOUNTS   | (*** ***                      |                    | (****                              |              | (*********                         |          |
| 56       | Affiliate Transaction Tracking Acct (AFTA)  | (\$0.049)                     | \$0.000            | (\$12.613)                         |              | (\$113.280)                        | 56       |
| 57       | Aliso/Goleta Tracking Account (AGTA)  | \$0.000                       | \$0.000            | \$0.000                            |              | \$0.000                            | 57       |
|          | Baseline Memorandum Account (BMA)   | \$0.000                       | \$0.000            | \$0.000                            |              | \$525.702                          | 58       |
| 59<br>60 | Brokerage Fee Balancing Acct  | \$0.000                       | \$0.000            | \$0.000                            |              | \$0.000                            | 59       |
| 60       | Catastrophic Event (CEMA - Northridge)  | \$0.000                       | \$0.000            | \$0.000                            |              | \$0.000                            | 60       |
| 61<br>62 | California Solar Initiative Balancing Account (CSIBA)                                   | \$0.000                       | \$0.000            | \$0.000                            |              | \$0.000                            | 61<br>62 |
| 62<br>63 | Conservation Expense Account (CEA)<br>Core Fixed Cost Account (CFCA)                    | \$0.000<br>\$0.000            | \$0.000<br>\$0.000 | \$0.000<br>\$0.000                 |              | \$0.000<br>(\$11,320.128)          | 62<br>63 |
| 63<br>64 | Cost of Service RRQ Memo Acct (COSRRMA)   | (\$0.287)                     | \$0.000            | (\$73.330)                         |              | (\$658.261)                        | 63<br>64 |
| 65       | Economic Practicality Shortfall Memo Acct   | \$0.000                       | \$0.000            | \$191.235                          |              | \$191.235                          | 65       |
| 66       | El Paso Turned-Back Capacity Bal Acct (EPTCBA)  | \$7.773                       | \$0.000            | \$1,305.935                        |              | \$2,033.736                        | 66       |
| 67       | Enhanced Oil Recovery Account CORE  | \$0.000                       | \$0.000            | \$0.000                            |              | \$5,635.583                        | 67       |
| 68       | Enhanced Oil Recovery Account NONCORE   | \$2.242                       | \$0.000            | \$574.501                          |              | \$574.501                          | 68       |
| 69       | Hazardous Substance Cost Recovery Acct  | \$50.980                      | \$0.000            | \$8,565.309                        |              | \$13,338.776                       | 69       |
| 70       | Intervenor Award Memo Acct  | \$0.221                       | \$0.000            | \$37.133                           |              | \$57.827                           | 70       |
| 71       | Montebello Refund Memo Acct (MRMA)  | \$0.000                       | \$0.000            | \$0.000                            |              | \$0.000                            | 71       |
| 72       | Montebello True-Up Tracking Acct (MTTA)   | \$3.093                       | \$0.000            | \$518.447                          |              | \$1,728.156                        | 72       |
| 73       | Natural Gas Vehicles Acct   | (\$15.452)                    | \$0.000            | (\$1,957.100)                      |              | (\$3,385.054)                      | 73       |
| 74       | Noncore Fixed Cost Account (NFCA)   | \$249.141                     | \$0.000            | \$41,859.261                       |              | \$41,859.261                       | 74       |
| 75       | Noncore Fixed Cost Tracking Account (CCSI)  | \$0.000                       | \$0.000            | \$116.663                          |              | \$116.663                          | 75       |
| 76       | Noncore Fixed Cost Tracking Account (MPO)   | \$0.000                       | \$0.000            | \$0.000                            |              | \$0.000                            | 76       |
| 77       | Noncore Fixed Cost Tracking Account (PDC)   | \$0.000                       | \$0.000            | \$0.000                            |              | \$0.000                            | 77       |
| 78       | Noncore Fixed Cost Tracking Account (TOP)   | \$0.000                       | \$0.000            | \$0.000                            |              | \$0.000                            | 78       |
| 79       | Noncore Storage Balancing Acct (Subscribed)   | \$0.000                       | \$0.000            | \$0.000                            |              | \$0.000                            | 79       |
| 80       | Noncore Storage Balancing Acct (Unsubscribed)   | (\$47.762)                    | \$0.000            | (\$8,024.757)                      |              | (\$12,496.974)                     | 80       |
| 81       | Pension Balancing Account (PBA)   | \$0.000                       | \$0.000            | \$0.000                            |              | \$0.000                            | 81       |
| 82       | Post Retirem Benefits Other than Pensions (PBOPS)                                       | \$0.000                       | \$0.000            | \$0.000                            |              | \$0.000                            | 82       |
| 83       | RD&D Expense Acct   | \$0.000                       | \$0.000            | \$0.000                            |              | \$0.000                            | 83       |
| 84<br>85 | Research Royalty Memo Acct  | (\$0.124)                     | \$0.000            | (\$31.737)                         |              | (\$285.032)                        | 84<br>85 |
| 85<br>86 | Self-Generation Program Memo Account (SGPMA)  | \$79.215<br>(\$0.430)         | \$0.000<br>\$0.000 | \$13,309.167<br>(\$110.174)        |              | \$20,726.398                       | 85<br>86 |
| 86<br>87 | Wheeler Ridge Firm Access Charge Memo Acct<br>Subtotal: Balancing and Tracking Accounts | (\$0.430)<br><b>\$328.560</b> | \$0.000<br>\$0.000 | (\$110.174)<br><b>\$56,267.940</b> | \$0.000      | (\$989.488)<br><b>\$57,539.622</b> | 86<br>87 |
| 88       | Subtotal-Transportation Revenue Requirement   | \$1,067.244                   | \$21,000.000       | \$285,104.106                      | \$15,499.447 | \$1,779,109.421                    | 88       |

# TABLE SCG-16C Southern California Gas Company

#### INTN'L & SUMMARY COST ALLOCATION & REVENUE REQUIREMENTS

|    |  | Int'l Noncore | Unbndl'd     | Total          | Unallct'd    | Total           |    |
|----|--|---------------|--------------|----------------|--------------|-----------------|----|
|    | Description  | Mexicali      | Storage      | Noncore        | to NSBA      | System          |    |
|    | A  | В             | С            | D              | E            | F               |    |
|    |  | (M\$)         | (M\$)        | (M\$)          | (M\$)        | (M\$)           |    |
| 88 | Subtotal-Trans. RRQ (Table SCG-16B)                  | \$1,067.244   | \$21,000.000 | \$285,104.106  | \$15,499.447 | \$1,779,109.421 | 88 |
|    | OTHER COST ALLOCATION COMPONENTS                     |               |              |                |              |                 |    |
| 89 | Core Interstate Pipeline Demand Charges (IPDC)       | \$0.000       | \$0.000      | \$0.000        |              | \$0.000         | 89 |
| 90 | Independent Power Producer (IPP) / COGEN Parity Adju | istment       |              |                |              |                 | 90 |
| 91 | A = SUBTOTAL: TRANS. REV. REQ.                       | \$1,067.244   | \$21,000.000 | \$285,104.106  | \$15,499.447 | \$1,779,109.421 | 91 |
| 92 | Less Enhanced Oil Recovery (EOR) Allocated Cost      |               |              | (\$22,776.902) |              | (\$22,776.902)  | 92 |
| 93 | Core Averaging (25% of Res / Retail Difference)      |               |              |                |              |                 | 93 |
| 94 | B = SUBTOTAL: TRANS. RRQ w/o EOR                     | \$1,067.244   | \$21,000.000 | \$262,327.205  | \$15,499.447 | \$1,756,332.519 | 94 |
| 95 | Less Non-CARE PPP Rev. (DSM, DAP & RD&D)             | \$4.148       | \$0.000      | \$5,720.430    | \$0.000      | \$103,778.573   | 95 |
| 96 | C = TOTAL: TRANS. RRQ w/o Non-CARE PPP               | \$1,063.096   | \$21,000.000 | \$256,606.775  | \$15,499.447 | \$1,652,553.946 | 96 |
| 97 | Average Year Throughput (MDth)                       | 3,642         |              | 610,423        |              | 950,295         | 97 |
| 98 | AVERAGE TRANSPORTATION RATES (¢/th)                  | 2.919 ¢       |              | 4.204 ¢        |              | 17.390 ¢        | 98 |

#### Southern California Gas Company

# SYSTEM COST ALLOCATION & REVENUE REQUIREMENTS

2000 Biennial Cost Allocation Proceeding - D.00-04-060

|        |  |                        | Retail      |                     | Noncore                                 | Noncore       | Unbndl'd   | Unallct'd       | System      | I  |
|--------|--|------------------------|-------------|---------------------|---|---------------|------------|-----------------|-------------|----|
|        | Description                              | Core                   | Noncore     | EOR                 | Wholesale                               | Intern'l      | Storage    | to NSBA         | Total       |    |
|        | Α  | В                      | С           | D                   | E                                       | F             | G          | Н               | I           |    |
|        |  | ~~~~~                  |             | << (M\$) >>>:       | >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>>         | <<<< (M    | [\$) >>>>>      | (M\$)       |    |
| 1      | Marginal Cust Cost Revenues              | \$348,220              | \$7,536     | \$737               | \$238                                   | \$22          | \$0        | \$0             | \$356,752   | 1  |
| 1<br>2 | Marginal MPD Cost Revenues               | \$346,220<br>\$246,369 | \$14,130    | \$33                | \$238<br>\$0                            | \$22<br>\$0   | \$0<br>\$0 | \$0<br>\$0      | \$260,532   | 2  |
| 2      | Marginal HPD Cost Revenues               | \$35,361               | \$10,276    | \$185               | \$0<br>\$0                              | \$0<br>\$0    | \$0<br>\$0 | \$0<br>\$0      | \$45,823    | 3  |
| 4      | Marginal Transm Cost Revenues            | \$24,738               | \$28,804    | \$3,151             | \$11,226                                | \$241         | \$0<br>\$0 | \$0<br>\$0      | \$68,160    | 4  |
| 5      | Total Seasonal Storage Revenues          | \$42,554               | \$20,004    | \$0                 | \$11,220                                | \$0           | \$19,074   | \$0<br>\$0      | \$61,628    | 5  |
| 6      | Marginal Load Balancing Revenues         | \$475                  | \$7,850     | \$1,422             | \$961                                   | \$42          | \$15,674   | \$0<br>\$0      | \$10,751    | 6  |
| 7      | Company Use Gas, Transmission            | \$3,613                | \$4,678     | \$513               | \$1,763                                 | \$39          | \$0<br>\$0 | \$0<br>\$0      | \$10,606    | 7  |
| 8      | Unscaled Marginal Cost Revenues          | \$701,331              | \$73,275    | \$6.042             | \$14,188                                | \$344         | \$19.074   | \$0             | \$814,253   | 8  |
| 9      | Scaling / Markup Revenues                | \$473,208              | \$49,406    | \$6,042<br>\$14,110 | \$9,566                                 | \$232         | \$1,674    | \$0<br>\$11,187 | \$559,382   | 9  |
| -      | Margin-Related Marketing Costs           | \$18,703               | \$4,609     | \$375               | \$242                                   | \$60          | \$148      | \$11,187        | \$24,137    | 10 |
| 11     | SDG&E Moreno Credit                      | \$519                  | \$54        | \$0                 | (\$573)                                 | \$0<br>\$0    | \$0        | \$0<br>\$0      | (\$0)       | 11 |
| 12     | Uncollectibles                           | \$5,983                | \$638       | \$0<br>\$0          | \$0                                     | \$0<br>\$0    | \$105      | \$0<br>\$0      | \$6,726     | 12 |
|        | TOTAL BASE MARGIN                        | \$1,199,744            | \$127,982   | \$20,527            | \$23,423                                | \$636         | \$21,000   | \$11,187        | \$1,404,498 | 13 |
| 15     | IOTAL BASE MARGIN                        | \$1,199,744            | \$127,982   | \$20,527            | \$23, <del>4</del> 23                   | \$030         | \$21,000   | \$11,187        | \$1,404,498 | 15 |
| 14     | Other Operating Costs and Revenues       | \$67,984               | \$6,921     | \$2,250             | \$2,599                                 | \$32          | \$0        | \$0             | \$79,786    | 14 |
| 15     | Transition Costs                         | \$3,210                | \$24,085    | \$2,250             | \$9,077                                 | \$198         | \$0<br>\$0 | \$0<br>\$0      | \$36,570    | 15 |
|        | Balancing and Tracking Accounts          | (\$128,453)            | \$11,181    | \$0<br>\$0          | \$3,362                                 | \$108         | \$0<br>\$0 | \$0<br>\$0      | (\$113,803) | -  |
|        | Core Interstate Pipeline Charges         | \$118,936              | \$0         | \$0                 | \$0                                     | \$0           | \$0        | \$0             | \$118,936   | 17 |
|        | A = SUBTOTAL REV. REO. ("RRO")           | \$1.261.420            | \$170.169   | \$22.777            | \$38,461                                | \$974         | \$21,000   | \$11.187        | \$1,525,987 | 18 |
| 10     | A = 30 B101 AE KEV. KEQ. (KKQ)           | \$1,201,420            | \$170,109   | φ22,111             | \$36,401                                | \$97 <b>4</b> | φ21,000    | \$11,107        | \$1,525,967 | 10 |
| 19     | Vacant                                   | \$0                    | \$0         | \$0                 | \$0                                     | \$0           | \$0        | \$0             | \$0         | 19 |
| 20     | B = SUBTOTAL RRQ                         | \$1,261,420            | \$170,169   | \$22,777            | \$38,461                                | \$974         | \$21,000   | \$11,187        | \$1,525,987 | 20 |
|        |  |                        |             |                     |   |               |            |                 |             |    |
|        | GAS PROCUREMENT-RELATED COSTS            | 3                      |             |                     |   |               |            |                 |             |    |
| 21     | Carrying Cost Storage Inv: Other         | \$1,648                | \$0         | \$0                 | \$0                                     | \$0           | \$0        | \$0             | \$1,648     | 21 |
| 22     | Core Interstate Pipeline Chg: SJ Lateral | \$7,544                | \$0         | \$0                 | \$0                                     | \$0           | \$0        | \$0             | \$7,544     | 22 |
|        | CORE AGGREGATION TRANSPORTAT             | ION (CAT) CU           | STOMER REFU | ND                  |   |               |            |                 |             |    |
| 23     | El Paso Settlement Proceeds Account      | \$0                    |             |                     |   |               |            |                 | \$0         | 23 |
| 24     | C = SYSTEM RRQ                           | \$1,270,613            | \$170,169   | \$22,777            | \$38,461                                | \$974         | \$21,000   | \$11,187        | \$1,535,180 | 24 |
| 25     | Sempra-wide EG Rate Adjustment           | \$0                    | \$8,976     | \$0                 | \$0                                     | \$0           | \$0        | \$0             | \$8,976     | 25 |
| 26     | D = TOTAL TRANS RRQ                      | \$1,270,613            | \$179,144   | \$22,777            | \$38,461                                | \$974         | \$21,000   | \$11,187        | \$1,544,155 | 26 |
|        | Average Year Throughput (MDth)           | 339,873                | 440,101     | 48,271              | 166,679                                 | 3,642         | 0          | 0               | 998,566     | 27 |
|        |  |                        | •           |                     | •                                       |               |            |                 |             | 1  |
| 28     | AVERAGE TRANS. RATES (¢/th)              | 37.38 ¢                | 4.07 ¢      | 4.72 ¢              | 2.31 ¢                                  | 2.67 ¢        | n/a        | n/a             | 15.46 ¢     | 28 |
| 29     | CARE Surcharge Revenues                  | \$3,814                | \$1,760     | \$0                 | \$0                                     | \$0           | \$0        | \$0             | \$5,574     | 29 |
| 30     | E = TOTAL TRANS RRQ w/ CARE              | \$1,274,427            | \$180,904   | \$22,777            | \$38,461                                | \$974         | \$21,000   | \$11,187        | \$1,549,729 | 30 |
| 30     | E = TOTAL TRANS KKQ W/ CARE              | \$1,2/4,42/            | \$180,904   | \$22,777            | \$38,401                                | \$974         | \$21,000   | \$11,187        | \$1,549,729 | 30 |

### Southern California Gas Company

## SYSTEM COST ALLOCATION & REVENUE REQUIREMENTS

Consolidated 1/01/2001 Update (final)

|        |  |                        | Retail          |                | Noncore                                 | Noncore     | Unbndl'd   | Unallct'd  | System      | 1  |
|--------|--|------------------------|-----------------|----------------|---|-------------|------------|------------|-------------|----|
|        | Description                              | Core                   | Noncore         | EOR            | Wholesale                               | Intern'l    | Storage    | to NSBA    | Total       |    |
|        | A  | В                      | С               | D              | E                                       | F           | G          | Н          | I           |    |
|        |  | ~~~~~                  |                 | << (M\$) >>>:  | >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>>       | <<<< (M    | [\$) >>>>> | (M\$)       |    |
| 1      | Marginal Cust Cost Revenues              | \$348,253              | \$7,536         | \$737          | \$238                                   | \$22        | \$0        | \$0        | \$356,786   | 1  |
| 1<br>2 | Marginal MPD Cost Revenues               | \$346,255<br>\$246,369 | \$14,130        | \$33           | \$238<br>\$0                            | \$22<br>\$0 | \$0<br>\$0 | \$0<br>\$0 | \$260,532   | 2  |
| 2      | Marginal HPD Cost Revenues               | \$35,361               | \$10,276        | \$185<br>\$185 | \$0<br>\$0                              | \$0<br>\$0  | \$0<br>\$0 | \$0<br>\$0 | \$45,823    | 3  |
| 4      | Marginal Transm Cost Revenues            | \$24,738               | \$28,804        | \$3,151        | \$11.226                                | \$241       | \$0<br>\$0 | \$0<br>\$0 | \$68,160    | 4  |
| 5      | Total Seasonal Storage Revenues          | \$42,554               | \$20,004<br>\$0 | \$0            | \$0                                     | \$0         | \$19.074   | \$0<br>\$0 | \$61,628    | 5  |
| 6      | Marginal Load Balancing Revenues         | \$475                  | \$7,850         | \$1,422        | \$961                                   | \$42        | \$0        | \$0<br>\$0 | \$10,751    | 6  |
| 7      | Company Use Gas, Transmission            | \$3,618                | \$4,684         | \$514          | \$1,765                                 | \$39        | \$0        | \$0<br>\$0 | \$10,620    | 7  |
| 8      | Unscaled Marginal Cost Revenues          | \$701,369              | \$73,281        | \$6,043        | \$14,190                                | \$344       | \$19,074   | \$0        | \$814,300   | 8  |
| 9      | Scaling / Markup Revenues                | \$498,622              | \$52,068        | \$14,107       | \$10,083                                | \$244       | \$1,674    | \$11,878   | \$588,676   | 9  |
| 10     | Margin-Related Marketing Costs           | \$18,703               | \$4,609         | \$375          | \$242                                   | \$60        | \$148      | \$0        | \$24,137    | 10 |
| 11     | SDG&E Moreno Credit                      | \$519                  | \$54            | \$0            | (\$573)                                 | \$0         | \$0        | \$0        | \$0         | 11 |
| 12     | Uncollectibles                           | \$6,112                | \$652           | \$0            | \$0                                     | \$0         | \$105      | \$0        | \$6,868     | 12 |
| 13     | TOTAL BASE MARGIN                        | \$1,225,325            | \$130,664       | \$20,525       | \$23,941                                | \$649       | \$21,000   | \$11,878   | \$1,433,981 | 13 |
|        |  | +-,,                   | 4-00,000        | 4-0,0-0        | +,                                      |             | +,         | +,         | +-,,        |    |
| 14     | Other Operating Costs and Revenues       | \$71,683               | \$6,928         | \$2,252        | \$2,601                                 | \$32        | \$0        | \$0        | \$83,496    | 14 |
| 15     | Transition Costs                         | \$2,134                | (\$12,090)      | \$0            | (\$4,557)                               | (\$100)     | \$0        | \$0        | (\$14,612)  | 15 |
| 16     | Balancing and Tracking Accounts          | (\$160,420)            | \$3,067         | \$0            | \$2,149                                 | \$66        | \$0        | \$0        |             | 16 |
| 17     | Core Interstate Pipeline Charges         | \$120,079              | \$0             | \$0            | \$0                                     | \$0         | \$0        | \$0        | \$120,079   | 17 |
| 18     | A = SUBTOTAL REV. REQ. ("RRQ")           | \$1,258,800            | \$128,568       | \$22,777       | \$24,134                                | \$648       | \$21,000   | \$11,878   | \$1,467,805 | 18 |
|        |  |                        |                 |                |   |             |            |            |             |    |
| 19     | Vacant                                   | \$0                    | \$0             | \$0            | \$0                                     | \$0         | \$0        | \$0        | \$0         | 19 |
| 20     | B = SUBTOTAL RRQ                         | \$1,258,800            | \$128,568       | \$22,777       | \$24,134                                | \$648       | \$21,000   | \$11,878   | \$1,467,805 | 20 |
|        |  |                        |                 |                |   |             |            |            |             |    |
|        | GAS PROCUREMENT-RELATED COSTS            | -                      |                 |                |   |             |            |            |             |    |
| 21     | Carrying Cost Storage Inv: Other         | \$1,648                | \$0             | \$0            | \$0                                     | \$0         | \$0        | \$0        | \$1,648     |    |
| 22     | Core Interstate Pipeline Chg: SJ Lateral | \$7,544                | \$0             | \$0            | \$0                                     | \$0         | \$0        | \$0        | \$7,544     | 22 |
|        | CORE AGGREGATION TRANSPORTAT             | 1                      | STOMER REFU     | ND             |   |             |            |            |             |    |
| 23     | El Paso Settlement Proceeds Account      | \$0                    |                 |                |   |             |            |            | \$0         | 23 |
| 24     | C = SYSTEM RRQ                           | \$1,267,993            | \$128,568       | \$22,777       | \$24,134                                | \$648       | \$21,000   | \$11,878   | \$1,476,998 | 24 |
| 25     | Sempra-wide EG Rate Adjustment           | \$0                    | \$11,984        | \$0            | \$0                                     | \$0         | \$0        | \$0        | \$11,984    | 25 |
| 26     | D = TOTAL TRANS RRO                      | \$1,267,993            | \$140,553       | \$22,777       | \$24,134                                | \$648       | \$21,000   | \$11,878   | \$1,488,983 | 26 |
| 27     | Average Year Throughput (MDth)           | 339,873                | 440,101         | 48,271         | 166,679                                 | 3,642       | 0          | 0          | 998,566     |    |
|        |  |                        |                 |                | 200,017                                 | 0,012       |            |            |             | 1  |
| 28     | AVERAGE TRANS. RATES (¢/th)              | 37.31 ¢                | 3.19 ¢          | 4.72 ¢         | 1.45 ¢                                  | 1.78 ¢      | n/a        | n/a        | 14.91 ¢     | 28 |
| 29     | CARE Surcharge Revenues                  | \$5,862                | \$2,705         | \$0            | \$0                                     | \$0         | \$0        | \$0        | \$8,567     | 29 |
| 30     | E = TOTAL TRANS RRQ w/ CARE              | \$1,273,855            | \$143,257       | \$22,777       | \$24,134                                | \$648       | \$21,000   | \$11,878   | \$1,497,549 | 30 |

#### Southern California Gas Company

# SYSTEM COST ALLOCATION & REVENUE REQUIREMENTS

Consolidated 1/01/2002 Update

|    |  |             | Retail          |                         | Noncore                                 | Noncore    | Unbndl'd                            | Unallct'd        | System                                | 1  |
|----|--|-------------|-----------------|-------------------------|---|------------|-------------------------------------|------------------|---------------------------------------|----|
|    | Description                              | Core        | Noncore         | EOR                     | Wholesale                               | Intern'l   | Storage                             | to NSBA          | Total                                 |    |
|    | A  | В           | С               | D                       | E                                       | F          | G                                   | Н                | I                                     |    |
|    |  | ~~~~~       |                 | << (M\$) >>>:           | >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>>      | <<<< (M                             | [\$) >>>>>       | (M\$)                                 |    |
| 1  | Marginal Cust Cost Revenues              | \$347.927   | \$7,536         | \$737                   | \$238                                   | \$22       | \$0                                 | \$0              | \$356,460                             | 1  |
| 2  | Marginal MPD Cost Revenues               | \$246,369   | \$14.130        | \$33                    | \$258<br>\$0                            | \$0        | \$0<br>\$0                          | \$0<br>\$0       | \$260,532                             | 2  |
| 3  | Marginal HPD Cost Revenues               | \$35,361    | \$10,276        | \$185                   | \$0<br>\$0                              | \$0<br>\$0 | \$0<br>\$0                          | \$0<br>\$0       | \$45,823                              | 3  |
| 4  | Marginal Transm Cost Revenues            | \$24,738    | \$28,804        | \$3,151                 | \$11,226                                | \$241      | \$0<br>\$0                          | \$0<br>\$0       | \$68,160                              | 4  |
| 5  | Total Seasonal Storage Revenues          | \$42,554    | \$20,004        | \$0                     | \$0                                     | \$0        | \$19.074                            | \$0<br>\$0       | \$61,628                              | 5  |
| 6  | Marginal Load Balancing Revenues         | \$475       | \$7,850         | \$1,422                 | \$961                                   | \$42       | \$0                                 | \$0              | \$10,751                              | 6  |
| 7  | Company Use Gas, Transmission            | \$3,622     | \$4,690         | \$514                   | \$1,768                                 | \$39       | \$0<br>\$0                          | \$0              | \$10,632                              | 7  |
| 8  | Unscaled Marginal Cost Revenues          | \$701,047   | \$73,286        | \$6,043                 | \$14,192                                | \$344      | \$19,074                            | \$0              | \$813,986                             | 8  |
| 9  | Scaling / Markup Revenues                | \$503,874   | \$52,586        | \$14,104                | \$10,184                                | \$247      | \$1,674                             | \$12,012         | \$594,680                             | 9  |
| 10 | Margin-Related Marketing Costs           | \$18,703    | \$4,609         | \$375                   | \$242                                   | \$60       | \$148                               | \$0              | \$24,137                              | 10 |
| 11 | SDG&E Moreno Credit                      | \$519       | \$54            | \$0                     | (\$573)                                 | \$0        | \$0                                 | \$0<br>\$0       | (\$0)                                 | 11 |
| 12 | Uncollectibles                           | \$6,137     | \$654           | \$0                     | \$0                                     | \$0        | \$105                               | \$0              | \$6,896                               | 12 |
| 13 | TOTAL BASE MARGIN                        | \$1,230,280 | \$131,190       | \$20,522                | \$24,044                                | \$651      | \$21,000                            | \$12,012         | \$1,439,700                           | 13 |
| 10 |  | ¢1)=00)=00  | <i>Q101/190</i> | \$ <b>_0</b> ,0 <b></b> | \$ <b>_</b> 1/011                       | \$001      | <i><i><i>q</i><b>_1</b>,000</i></i> | ¢1 <b>=</b> /01= | <i><i>q</i><b>1</b><i>1031100</i></i> | 10 |
| 14 | Other Operating Costs and Revenues       | \$67,135    | \$6,934         | \$2,255                 | \$2,604                                 | \$32       | \$0                                 | \$0              | \$78,960                              | 14 |
| 15 | Transition Costs                         | (\$4,011)   | (\$8,556)       | \$0                     | (\$3,225)                               | (\$70)     | \$0                                 | \$0              | (\$15,862)                            | 15 |
| 16 | Balancing and Tracking Accounts          | (\$50,116)  | (\$23,522)      | \$0                     | (\$8,482)                               | (\$179)    | \$0                                 | \$0              | (\$82,299)                            | 16 |
| 17 | Core Interstate Pipeline Charges         | \$121,225   | \$0             | \$0                     | \$0                                     | \$0        | \$0                                 | \$0              | \$121,225                             | 17 |
| 18 | A = SUBTOTAL REV. REQ. ("RRQ")           | \$1,364,513 | \$106,046       | \$22,777                | \$14,941                                | \$433      | \$21,000                            | \$12,012         | \$1,541,723                           | 18 |
|    |  |             |                 |                         |   |            |                                     |                  |                                       |    |
| 19 | Remove DSM, DAP & RD&D Cost              | \$46,249    | \$147           | \$0                     | \$9                                     | \$0        | \$0                                 | \$0              | \$46,405                              | 19 |
| 20 | B = SUBTOTAL RRQ w/o PPP                 | \$1,318,264 | \$105,899       | \$22,777                | \$14,932                                | \$433      | \$21,000                            | \$12,012         | \$1,495,318                           | 20 |
|    |  | Į           |                 |                         |   |            |                                     |                  |                                       |    |
| -  | GAS PROCUREMENT-RELATED COSTS            | T           | <b>#</b> 0      | <b>#0</b>               | <b>#0</b>                               | <b>#0</b>  | <b>#0</b>                           | <b>#</b> 0       |                                       | ~  |
|    | Carrying Cost Storage Inv: Other         | \$1,656     | \$0             | \$0                     | \$0                                     | \$0        | \$0<br>\$0                          | \$0<br>\$0       | \$1,656                               | 21 |
| 22 | Core Interstate Pipeline Chg: SJ Lateral | \$7,544     | \$0             | \$0                     | \$0                                     | \$0        | \$0                                 | \$0              | \$7,544                               | 22 |
|    | CORE AGGREGATION TRANSPORTAT             |             | STOMER REFU     | <u>ND</u>               |   |            |                                     |                  |                                       |    |
| 23 | El Paso Settlement Proceeds Account      | \$0         |                 |                         |   |            |                                     |                  | \$0                                   | 23 |
| 24 | C = SYSTEM RRQ                           | \$1,327,465 | \$105,899       | \$22,777                | \$14,932                                | \$433      | \$21,000                            | \$12,012         | \$1,504,518                           | 24 |
| 25 | Sempra-wide EG Rate Adjustment           | \$0         | \$8,621         | \$0                     | \$0                                     | \$0        | \$0                                 | \$0              | \$8,621                               | 25 |
| 26 | D = TOTAL TRANS RRQ                      | \$1,327,465 | \$114,520       | \$22,777                | \$14,932                                | \$433      | \$21,000                            | \$12,012         | \$1,513,139                           | 26 |
| 27 | Average Year Throughput (MDth)           | 339,873     | 440,101         | 48,271                  | 166,679                                 | 3,642      | 0                                   | 0                | 998,566                               | 27 |
|    |  |             |                 |                         |   |            |                                     |                  |                                       |    |
| 28 | AVERAGE TRANS. RATES (¢/th)              | 39.06 ¢     | 2.60 ¢          | 4.72 ¢                  | 0.90 ¢                                  | 1.19¢      | n/a                                 | n/a              | 15.15 ¢                               | 28 |
| 29 | PPP Surcharge Revenues                   | \$99,094    | \$25,066        | \$0                     | \$0                                     | \$0        | \$0                                 | \$0              | \$124,160                             | 29 |
| 30 | E = TOTAL TRANS RRQ w/ PPP               | \$1,426,559 | \$139,586       | \$22,777                | \$14,932                                | \$433      | \$21,000                            | \$12,012         | \$1,637,299                           | 30 |

#### Southern California Gas Company

# SYSTEM COST ALLOCATION & REVENUE REQUIREMENTS

Consolidated 1/01/2003 Update

|          |  |                       | Retail             |                | Noncore                                | Noncore      | Unbndl'd   | Unallct'd  | System      | I        |
|----------|--|-----------------------|--------------------|----------------|--|--------------|------------|------------|-------------|----------|
|          | Description  | Core                  | Noncore            | EOR            | Wholesale                              | Intern'l     | Storage    | to NSBA    | Total       |          |
|          | A  | В                     | С                  | D              | E                                      | F            | G          | H          | I           |          |
|          |  | ~~~~~                 |                    | << (M\$) >>>:  | »»»»»»»»»»»»»»»»»»»»»»»»»»»»»»»»»»»»»» | >>>>>        | <<<< (M    | (\$) >>>>> | (M\$)       |          |
| 1        | Marginal Cust Cost Revenues                            | \$348.026             | \$7,536            | \$737          | \$238                                  | \$22         | \$0        | \$0        | \$356,559   | 1        |
| 2        | Marginal MPD Cost Revenues                             | \$246,369             | \$14,130           | \$33           | \$0                                    | \$0          | \$0        | \$0        | \$260,532   | 2        |
| 3        | Marginal HPD Cost Revenues                             | \$35,361              | \$10,276           | \$185          | \$0                                    | \$0          | \$0        | \$0        | \$45,823    | 3        |
| 4        | Marginal Transm Cost Revenues                          | \$24,738              | \$28,804           | \$3,151        | \$11,226                               | \$241        | \$0        | \$0        | \$68,160    | 4        |
| 5        | Total Seasonal Storage Revenues                        | \$42,554              | \$0                | \$0            | \$0                                    | \$0          | \$19,074   | \$0        | \$61,628    | 5        |
| 6        | Marginal Load Balancing Revenues                       | \$475                 | \$7,850            | \$1,422        | \$961                                  | \$42         | \$0        | \$0        | \$10,751    | 6        |
| 7        | Company Use Gas, Transmission                          | \$3,622               | \$4,690            | \$514          | \$1,768                                | \$39         | \$0        | \$0        | \$10,632    | 7        |
| 8        | Unscaled Marginal Cost Revenues                        | \$701,146             | \$73,286           | \$6,043        | \$14,192                               | \$344        | \$19,074   | \$0        | \$814,085   | 8        |
| 9        | Scaling / Markup Revenues                              | \$537,853             | \$56,146           | \$14,104       | \$10,873                               | \$263        | \$1,674    | \$12,939   | \$633,851   | 9        |
| 10       | Margin-Related Marketing Costs                         | \$18,703              | \$4,609            | \$375          | \$242                                  | \$60         | \$148      | \$0        | \$24,137    | 10       |
| 11       | SDG&E Moreno Credit                                    | \$519                 | \$54               | \$0            | (\$573)                                | \$0          | \$0        | \$0        | \$0         | 11       |
| 12       | Uncollectibles   | \$6,309               | \$672              | \$0            | \$0                                    | \$0          | \$105      | \$0        | \$7,086     | 12       |
| 13       | TOTAL BASE MARGIN                                      | \$1,264,529           | \$134,768          | \$20,522       | \$24,733                               | \$668        | \$21,000   | \$12,939   | \$1,479,160 | 13       |
| 14       | Other Orestine Casta and Bassan                        | \$83.987              | ¢C 024             | ¢0.055         | ¢2 (04                                 | \$32         | \$0        | ¢o         | \$95,812    | 14       |
| 14<br>15 | Other Operating Costs and Revenues<br>Transition Costs | \$83,987<br>(\$39)    | \$6,934<br>\$2,030 | \$2,255<br>\$0 | \$2,604<br>\$765                       | \$32<br>\$17 | \$0<br>\$0 | \$0<br>\$0 | \$95,812    | 14<br>15 |
| 15       | Balancing and Tracking Accounts                        | (\$39)<br>(\$105,055) | \$2,956            | \$0<br>\$0     | \$2,102                                | \$35         | \$0<br>\$0 | \$0<br>\$0 | (\$99,962)  | -        |
| 10       | Core Interstate Pipeline Charges                       | \$121,225             | \$2,958<br>\$0     | \$0<br>\$0     | \$2,102<br>\$0                         | \$0          | \$0<br>\$0 | \$0<br>\$0 | \$121,225   | 17       |
|          | V  |                       |                    | 1.1            |  | 1.5          |            |            |             | ł        |
| 18       | A = SUBTOTAL REV. REQ. ("RRQ")                         | \$1,364,648           | \$146,688          | \$22,777       | \$30,204                               | \$752        | \$21,000   | \$12,939   | \$1,599,008 | 18       |
| 19       | Remove DSM, DAP & RD&D Cost                            | \$63,101              | \$147              | \$0            | \$9                                    | \$0          | \$0        | \$0        | \$63,258    | 19       |
| 20       | B = SUBTOTAL RRQ w/o PPP                               | \$1,301,547           | \$146,541          | \$22,777       | \$30,195                               | \$752        | \$21,000   | \$12,939   | \$1,535,751 | 20       |
|          |  |                       |                    |                |  |              |            |            |             |          |
| ~        | GAS PROCUREMENT-RELATED COSTS                          | T                     | <b>#</b> 0         | <b>#0</b>      | <b>#</b> 0                             | <b>#</b> 0   | <b>#0</b>  | <b>*</b> 0 |             | ~        |
| 21       | Carrying Cost Storage Inv: Other                       | \$1,656               | \$0                | \$0            | \$0<br>\$0                             | \$0          | \$0        | \$0        | \$1,656     | 21       |
| 22       | Core Interstate Pipeline Chg: SJ Lateral               | \$7,544               | \$0                | \$0            | \$0                                    | \$0          | \$0        | \$0        | \$7,544     | 22       |
|          | CORE AGGREGATION TRANSPORTAT                           |                       | STOMER REFU        | ND             |  |              |            |            |             |          |
| 23       | El Paso Settlement Proceeds Account                    | \$0                   |                    |                |  |              |            |            | \$0         | 23       |
| 24       | C = SYSTEM RRQ   | \$1,310,747           | \$146,541          | \$22,777       | \$30,195                               | \$752        | \$21,000   | \$12,939   | \$1,544,951 | 24       |
| 25       | Sempra-wide EG Rate Adjustment                         | \$0                   | \$9,294            | \$0            | \$0                                    | \$0          | \$0        | \$0        | \$9,294     | 25       |
| 26       | D = TOTAL TRANS RRQ                                    | \$1,310,747           | \$155,835          | \$22,777       | \$30,195                               | \$752        | \$21,000   | \$12,939   | \$1,554,245 | 26       |
| 27       | Average Year Throughput (MDth)                         | 339,873               | 440,101            | 48,271         | 166,679                                | 3,642        | 0          | 0          | 998,566     | 27       |
| 20       | AVED ACE TRANK DATES (#41)                             | 20 ET ¢               | 2 54 4             | 4 70 *         | 1.81 ¢                                 | 2.06 +       |            |            | 15 54 4     | 20       |
| 28       | AVERAGE TRANS. RATES (¢/th)                            | 38.57 ¢               | 3.54 ¢             | 4.72 ¢         | 1.81 ¢                                 | 2.06 ¢       | n/a        | n/a        | 15.56 ¢     | 28       |
| 29       | PPP Surcharge Revenues                                 | \$90,850              | \$13,231           | \$0            | \$0                                    | \$0          | \$0        | \$0        | \$104,081   | 29       |
| 30       | E = TOTAL TRANS RRQ w/ PPP                             | \$1,401,597           | \$169,066          | \$22,777       | \$30,195                               | \$752        | \$21,000   | \$12,939   | \$1,658,326 | 30       |

#### Southern California Gas Company

# SYSTEM COST ALLOCATION & REVENUE REQUIREMENTS

Consolidated 1/01/2004 Update

|    |  |                          | Retail      |               | Noncore                                 | Noncore     | Unbndl'd   | Unallct'd             | System      | Ι  |
|----|--|--------------------------|-------------|---------------|---|-------------|------------|-----------------------|-------------|----|
|    | Description                              | Core                     | Noncore     | EOR           | Wholesale                               | Intern'l    | Storage    | to NSBA               | Total       |    |
|    | A  | В                        | С           | D             | E                                       | F           | G          | Н                     | I           |    |
|    |  | ~~~~~                    | .<<<<<<<    | << (M\$) >>>: | >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>>       | <<<< (M    | [\$) >>>>>            | (M\$)       |    |
| 1  | Marginal Cust Cost Revenues              | \$347,893                | \$7,536     | \$737         | \$238                                   | \$22        | \$0        | \$0                   | \$356,426   | 1  |
| 2  | Marginal MPD Cost Revenues               | \$246,369                | \$14,130    | \$33          | \$238<br>\$0                            | \$22<br>\$0 | \$0<br>\$0 | \$0<br>\$0            | \$260,532   | 2  |
| 3  | Marginal HPD Cost Revenues               | \$35,361                 | \$10,276    | \$185         | \$0<br>\$0                              | \$0<br>\$0  | \$0<br>\$0 | \$0<br>\$0            | \$45,823    | 3  |
| 4  | Marginal Transm Cost Revenues            | \$24,738                 | \$28,804    | \$3,151       | \$11,226                                | \$241       | \$0<br>\$0 | \$0<br>\$0            | \$68,160    | 4  |
| 5  | Total Seasonal Storage Revenues          | \$42,554                 | \$20,004    | \$0,151       | \$0                                     | \$0         | \$19,074   | \$0<br>\$0            | \$61,628    | 5  |
| 6  | Marginal Load Balancing Revenues         | \$475                    | \$7,850     | \$1,422       | \$961                                   | \$42        | \$0        | \$0<br>\$0            | \$10,751    | 6  |
| 7  | Company Use Gas, Transmission            | \$3,622                  | \$4,690     | \$514         | \$1,768                                 | \$39        | \$0<br>\$0 | \$0                   | \$10,632    | 7  |
| 8  | Unscaled Marginal Cost Revenues          | \$701,013                | \$73,286    | \$6,043       | \$14,192                                | \$344       | \$19,074   | \$0                   | \$813,952   | t  |
| 9  | Scaling / Markup Revenues                | \$557,634                | \$58,199    | \$14,104      | \$11,270                                | \$273       | \$1,674    | \$13,473              | \$656,627   | 9  |
| 10 | Margin-Related Marketing Costs           | \$18,703                 | \$4,609     | \$375         | \$242                                   | \$60        | \$148      | \$0                   | \$24,137    | 10 |
| 11 | SDG&E Moreno Credit                      | \$519                    | \$54        | \$0           | (\$573)                                 | \$0         | \$0        | \$0<br>\$0            | \$0         | 11 |
| 12 | Uncollectibles                           | \$6,408                  | \$683       | \$0<br>\$0    | \$0                                     | \$0<br>\$0  | \$105      | \$0                   | \$7,196     | 12 |
| 13 | TOTAL BASE MARGIN                        | \$1,284,277              | \$136,831   | \$20,522      | \$25,131                                | \$677       | \$21,000   | \$13,473              | \$1,501,912 | 13 |
| 15 | IOTAL DASE WARGIN                        | \$1,20 <del>1</del> ,277 | \$150,051   | \$20,322      | \$ <b>2</b> 5,151                       | \$077       | \$21,000   | \$13,473              | \$1,501,912 | 15 |
| 14 | Other Operating Costs and Revenues       | \$84,117                 | \$6,934     | \$2,255       | \$2.604                                 | \$32        | \$0        | \$0                   | \$95,941    | 14 |
| 15 | Transition Costs                         | (\$217)                  | (\$10,147)  | \$0           | (\$3,824)                               | (\$84)      | \$0        | \$0                   | (\$14,272)  |    |
| 16 | Balancing and Tracking Accounts          | (\$57,704)               | \$29,987    | \$0           | \$11,957                                | \$254       | \$0        | \$0                   | (\$15,506)  |    |
| 17 | Core Interstate Pipeline Charges         | \$121,225                | \$0         | \$0           | \$0                                     | \$0         | \$0        | \$0                   | \$121,225   | 17 |
| 18 | A = SUBTOTAL REV. REO. ("RRO")           | \$1,431,698              | \$163,605   | \$22.777      | \$35,867                                | \$880       | \$21,000   | \$13,473              | \$1,689,300 | 18 |
|    |  | +_,,                     | 4_00,000    | +,            | 400,000                                 | 4           |            | +                     | +_,,.       |    |
| 19 | Remove DSM, DAP & RD&D Cost              | \$63,101                 | \$147       | \$0           | \$9                                     | \$0         | \$0        | \$0                   | \$63,258    | 19 |
| 20 | B = SUBTOTAL RRQ w/o PPP                 | \$1,368,597              | \$163,458   | \$22,777      | \$35,858                                | \$879       | \$21,000   | \$13,473              | \$1,626,042 | 20 |
|    |  |                          |             |               |   |             |            |                       |             |    |
|    | GAS PROCUREMENT-RELATED COSTS            | 5                        |             |               |   |             |            |                       |             |    |
| 21 | Carrying Cost Storage Inv: Other         | \$1,656                  | \$0         | \$0           | \$0                                     | \$0         | \$0        | \$0                   | \$1,656     |    |
| 22 | Core Interstate Pipeline Chg: SJ Lateral | \$7,544                  | \$0         | \$0           | \$0                                     | \$0         | \$0        | \$0                   | \$7,544     | 22 |
|    | CORE AGGREGATION TRANSPORTAT             | ION (CAT) CU             | STOMER REFU | ND            |   |             |            |                       |             |    |
| 23 | El Paso Settlement Proceeds Account      | \$0                      |             |               |   |             |            |                       | \$0         | 23 |
| 24 | C = SYSTEM RRQ                           | \$1,377,798              | \$163,458   | \$22,777      | \$35,858                                | \$879       | \$21,000   | \$13,473              | \$1,635,243 | 24 |
| 25 | Sempra-wide EG Rate Adjustment           | \$0                      | \$8,828     | \$0           | \$0                                     | \$0         | \$0        | \$0                   | \$8,828     | 25 |
| 26 | D = TOTAL TRANS RRO                      | \$1,377,798              | \$172,286   | \$22,777      | \$35,858                                | \$879       | \$21,000   | \$13,473              | \$1,644,071 | 26 |
| 20 | Average Year Throughput (MDth)           | 339,873                  | 440,101     | 48,271        | 166,679                                 | 3,642       | \$21,000   | \$13, <del>1</del> 73 | 998,566     |    |
| 2/ |  | 337,013                  | 440,101     | 40,271        | 100,077                                 | 3,042       | 0          | 0                     | 770,500     | -1 |
| 28 | AVERAGE TRANS. RATES (¢/th)              | 40.54 ¢                  | 3.91 ¢      | 4.72 ¢        | 2.15 ¢                                  | 2.41 ¢      | n/a        | n/a                   | 16.46 ¢     | 28 |
| 29 | PPP Surcharge Revenues                   | \$118,288                | \$26,627    | \$0           | \$0                                     | \$0         | \$0        | \$0                   | \$144,915   | 29 |
| 30 | E = TOTAL TRANS RRQ w/ PPP               | \$1,496,086              | \$198,912   | \$22,777      | \$35,858                                | \$879       | \$21,000   | \$13,473              | \$1,788,986 | 30 |

#### Southern California Gas Company

# SYSTEM COST ALLOCATION & REVENUE REQUIREMENTS

Consolidated 1/01/2005 Update

|        |   |                       | Retail               |                | Noncore   | Noncore      | Unbndl'd          | Unallct'd                     | System                                      | Ī      |
|--------|---|-----------------------|----------------------|----------------|---|--------------|-------------------|-------------------------------|---|--------|
|        | Description   | Core                  | Noncore              | EOR            | Wholesale   | Intern'l     | Storage           | to NSBA                       | Total                                       |        |
|        | Α   | В                     | С                    | D              | Е   | F            | G                 | Н                             | I   |        |
|        |   | ~~~~~                 |                      | << (M\$) >>>:  | >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>                   | >>>>>        | <<<< (M           | [\$) >>>>>                    | (M\$)                                       |        |
| 1      | Maria I.C. (C. (D.  | ¢2.47 000             | ¢7 FOC               | ¢дод           | <b>#33</b> 8  | ¢aa          | ¢0                | ¢o                            | ¢257 422                                    | 1      |
| 1<br>2 | Marginal Cust Cost Revenues<br>Marginal MPD Cost Revenues | \$347,900             | \$7,536              | \$737<br>\$33  | \$238<br>\$0  | \$22<br>\$0  | \$0<br>\$0        | \$0<br>\$0                    | \$356,433                                   | 1<br>2 |
| 2      | Marginal HPD Cost Revenues                                | \$246,369<br>\$25,261 | \$14,130             | \$185          | \$0<br>\$0  | \$0<br>\$0   | \$0<br>\$0        | \$0<br>\$0                    | \$260,532                                   | 2      |
| 3<br>4 | Marginal Transm Cost Revenues                             | \$35,361<br>\$24,738  | \$10,276<br>\$28,804 | \$3,151        | \$0<br>\$11,226   | \$0<br>\$241 | \$0<br>\$0        | \$0<br>\$0                    | \$45,823<br>\$68,160                        | 3<br>4 |
| 4<br>5 | Total Seasonal Storage Revenues                           | \$24,758<br>\$42,554  | \$28,804<br>\$0      | \$3,151<br>\$0 | \$11,226<br>\$0   | \$241<br>\$0 | \$19,074          | \$0<br>\$0                    | \$61,628                                    | 4<br>5 |
| 6      | Marginal Load Balancing Revenues                          | \$475                 | \$7,850              | \$1,422        | \$961   | \$42         | \$19,074          | \$0<br>\$0                    | \$10,751                                    | 6      |
| 7      | Company Use Gas, Transmission                             | \$3,622               | \$4,690              | \$514          | \$1,768   | \$39         | \$0               | \$0<br>\$0                    | \$10,632                                    | 7      |
| 8      | Unscaled Marginal Cost Revenues                           | \$701,020             | \$73,286             | \$6,043        | \$14,192  | \$344        | \$19,074          | \$0                           | \$813,959                                   | 8      |
| 9      | Scaling / Markup Revenues                                 | \$554,858             | \$57,909             | \$14,104       | \$11,214  | \$272        | \$1,674           | \$13,398                      | \$653,429                                   | 9      |
| 10     | Margin-Related Marketing Costs                            | \$18,703              | \$4,609              | \$375          | \$242   | \$60         | \$148             | \$15,598                      | \$24,137                                    | 10     |
| 11     | SDG&E Moreno Credit                                       | \$519                 | \$54                 | \$0            | (\$573)   | \$0          | \$0               | \$0<br>\$0                    | \$0   | 11     |
| 12     |   | \$6,394               | \$681                | \$0<br>\$0     | \$0   | \$0<br>\$0   | \$105             | \$0                           | \$7,181                                     | 12     |
| 12     | TOTAL BASE MARGIN   | \$1,281,494           | \$136,540            | \$20,522       | \$25,075  | \$676        | \$21,000          | \$13,398                      | \$1,498,706                                 | 13     |
| 15     | IOTAL DASE MARGIN   | \$1,201,494           | \$130,340            | \$20,522       | \$23,075  | \$070        | \$21,000          | \$13,396                      | \$1,490,700                                 | 15     |
| 14     | Other Operating Costs and Revenues                        | \$87.636              | \$7,442              | \$2,255        | \$2,703   | \$35         | \$0               | \$0                           | \$100,070                                   | 14     |
| 15     | Transition Costs  | (\$518)               | \$12,806             | \$0            | \$4,826   | \$105        | \$0               | \$0                           | \$17,219                                    | 15     |
| 16     | Balancing and Tracking Accounts                           | (\$37,651)            | \$31,369             | \$0            | \$12,522  | \$255        | \$0               | \$0                           | \$6,495                                     | 16     |
| 17     | Core Interstate Pipeline Charges                          | \$121,225             | \$0                  | \$0            | \$0   | \$0          | \$0               | \$0                           | \$121,225                                   | 17     |
| 18     | A = SUBTOTAL REV. REO. ("RRO")                            | \$1,452,186           | \$188,157            | \$22,777       | \$45,126  | \$1,071      | \$21,000          | \$13,398                      | \$1,743,715                                 | 18     |
| 10     |   | ¢1,10 <b>1</b> ,100   | \$100,107            | ¢ <b></b> ,    | <i><i><i>v</i><sub>10</sub>,1<u></u><sub>10</sub></i></i> | \$1,071      | \$ <b>_1</b> ,000 | <i><i>q</i><b>1</b>0,0550</i> | <i>Q</i> <b>1</b> <i>1</i> 10 <i>1</i> , 10 | 10     |
| 19     | Remove DSM, DAP & RD&D Cost                               | \$66,750              | \$655                | \$0            | \$108   | \$3          | \$0               | \$0                           | \$67,516                                    | 19     |
| 20     | B = SUBTOTAL RRQ w/o PPP                                  | \$1,385,436           | \$187,502            | \$22,777       | \$45,018  | \$1,068      | \$21,000          | \$13,398                      | \$1,676,199                                 | 20     |
|        |   |                       |                      |                |   |              |                   |                               |   |        |
|        | GAS PROCUREMENT-RELATED COSTS                             | 7                     |                      |                |   |              |                   |                               |   |        |
|        | Carrying Cost Storage Inv: Other                          | \$1,656               | \$0                  | \$0            | \$0   | \$0          | \$0               | \$0                           | \$1,656                                     | 21     |
| 22     | Core Interstate Pipeline Chg: SJ Lateral                  | \$7,544               | \$0                  | \$0            | \$0   | \$0          | \$0               | \$0                           | \$7,544                                     | 22     |
|        | CORE AGGREGATION TRANSPORTAT                              |                       | STOMER REFU          | ND             |   |              |                   |                               |   |        |
| 23     | El Paso Settlement Proceeds Account                       | (\$218)               |                      |                |   |              |                   |                               | (\$218)                                     | 23     |
| 24     | C = SYSTEM RRQ  | \$1,394,419           | \$187,502            | \$22,777       | \$45,018  | \$1,068      | \$21,000          | \$13,398                      | \$1,685,182                                 | 24     |
| 25     | Sempra-wide EG Rate Adjustment                            | \$0                   | \$11,214             | \$0            | \$0   | \$0          | \$0               | \$0                           | \$11,214                                    | 25     |
| 26     | D = TOTAL TRANS RRQ                                       | \$1,394,419           | \$198,716            | \$22,777       | \$45,018  | \$1,068      | \$21,000          | \$13,398                      | \$1,696,396                                 | 26     |
| 27     | Average Year Throughput (MDth)                            | 339,873               | 440,101              | 48,271         | 166,679   | 3,642        | 0                 | 0                             | 998,566                                     | 27     |
| •      |   | 11.02                 | 4.50                 | 4 = 2 - 1      | <b>a a</b> :  |              |                   |                               | 16.00                                       | -      |
| 28     | AVERAGE TRANS. RATES (¢/th)                               | 41.03 ¢               | 4.52 ¢               | 4.72 ¢         | 2.70 ¢  | 2.93 ¢       | n/a               | n/a                           | 16.99 ¢                                     | 28     |
| 29     | PPP Surcharge Revenues                                    | \$123,462             | \$28,272             | \$0            | \$0   | \$0          | \$0               | \$0                           | \$151,734                                   | 29     |
| 30     | E = TOTAL TRANS RRQ w/ PPP                                | \$1,517,881           | \$226,988            | \$22,777       | \$45,018  | \$1,068      | \$21,000          | \$13,398                      | \$1,848,130                                 | 30     |

### Southern California Gas Company

# SYSTEM COST ALLOCATION & REVENUE REQUIREMENTS

|        |   |                        | Retail      |               | Noncore                                 | Noncore     | Unbndl'd    | Unallct'd  | System             | T  |
|--------|---|------------------------|-------------|---------------|---|-------------|-------------|------------|--------------------|----|
|        | Description   | Core                   | Noncore     | EOR           | Wholesale                               | Intern'l    | Storage     | to NSBA    | Total              |    |
|        | Α   | В                      | C           | D             | E                                       | F           | G           | Н          | I                  |    |
|        |   | ~~~~~                  | ~~~~~~      | << (M\$) >>>: | >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>>       | <<<< (M     | (\$) >>>>> | (M\$)              |    |
| 1      | Marginal Cust Cost Revenues   | \$347.600              | \$7,536     | \$737         | \$238                                   | \$22        | \$0         | \$0        | \$356,133          | 1  |
| 1<br>2 | Marginal MPD Cost Revenues  | \$347,800<br>\$246,369 | \$14,130    | \$33          | \$238<br>\$0                            | \$22<br>\$0 | \$0<br>\$0  | \$0<br>\$0 | \$260,532          | 2  |
| 3      | Marginal HPD Cost Revenues  | \$35,361               | \$10,276    | \$185         | \$0<br>\$0                              | \$0<br>\$0  | \$0<br>\$0  | \$0<br>\$0 | \$45,823           | 3  |
| 4      | Marginal Transm Cost Revenues                                       | \$24,738               | \$28,804    | \$3,151       | \$11,226                                | \$241       | \$0<br>\$0  | \$0<br>\$0 | \$68,160           | 4  |
| 5      | Total Seasonal Storage Revenues                                     | \$42,554               | \$0         | \$0,151       | \$0                                     | \$0         | \$19,074    | \$0<br>\$0 | \$61,628           | 5  |
| 6      | Marginal Load Balancing Revenues                                    | \$475                  | \$7,850     | \$1,422       | \$961                                   | \$42        | \$0         | \$0        | \$10,751           | 6  |
| 7      | Company Use Gas, Transmission                                       | \$3,619                | \$4,686     | \$514         | \$1,769                                 | \$39        | \$0         | \$0        | \$10,626           | 7  |
| 8      | Unscaled Marginal Cost Revenues                                     | \$700,717              | \$73,283    | \$6,043       | \$14,194                                | \$344       | \$19,074    | \$0        | \$813,654          | 8  |
| 9      | Scaling / Markup Revenues   | \$599,568              | \$62,546    | \$14,106      | \$12,114                                | \$293       | \$1,705     | \$14,574   | \$704,907          | 9  |
| 10     | Margin-Related Marketing Costs                                      | \$18,703               | \$4,609     | \$375         | \$242                                   | \$60        | \$148       | \$0        | \$24,137           | 10 |
| 11     | SDG&E Moreno Credit   | \$519                  | \$54        | \$0           | (\$573)                                 | \$0         | \$0         | \$0        | \$0                | 11 |
| 12     | Uncollectibles  | \$4,637                | \$494       | \$0           | \$0                                     | \$0         | \$74        | \$0        | \$5,204            | 12 |
| 13     | TOTAL BASE MARGIN   | \$1,324,144            | \$140,985   | \$20,524      | \$25,976                                | \$698       | \$21,000    | \$14,574   | \$1,547,901        | 13 |
|        |   |                        |             |               |   |             |             |            |                    |    |
| 14     | Other Operating Costs and Revenues                                  | \$102,490              | \$10,941    | \$2,253       | \$2,746                                 | \$36        | \$0         | \$0        | \$118,465          | 14 |
| 15     | Transition Costs  | \$0                    | \$17,435    | \$0           | \$6,581                                 | \$144       | \$0         | \$0        | \$24,160           | 15 |
| 16     | Balancing and Tracking Accounts                                     | (\$48,369)             | \$43,875    | \$0           | \$17,848                                | \$369       | \$0         | \$0        | \$13,723           | 16 |
| 17     | Core Interstate Pipeline Charges                                    | \$83,876               | \$0         | \$0           | \$0                                     | \$0         | \$0         | \$0        | \$83,876           | 17 |
| 18     | A = SUBTOTAL REV. REQ. ("RRQ")                                      | \$1,462,141            | \$213,237   | \$22,777      | \$53,150                                | \$1,246     | \$21,000    | \$14,574   | \$1,788,125        | 18 |
|        |   |                        |             |               |   |             |             |            |                    |    |
|        | Remove DSM, DAP & RD&D Cost   | \$81,621               | \$4,160     | \$0           | \$149                                   | \$4         | \$0         | \$0        | \$85,933           | 19 |
| 20     | B = SUBTOTAL RRQ w/o PPP  | \$1,380,520            | \$209,077   | \$22,777      | \$53,001                                | \$1,243     | \$21,000    | \$14,574   | \$1,702,192        | 20 |
|        |   |                        |             |               |   |             |             |            |                    |    |
| 01     | GAS PROCUREMENT-RELATED COSTS<br>Carrying Cost Storage Inv: Other   | T                      | \$0         | \$0           | \$0                                     | \$0         | \$0         | \$0        | \$1,655            | 21 |
|        | Core Interstate Pipeline Chg: SJ Lateral                            | \$1,655<br>\$0         | \$0<br>\$0  | \$0<br>\$0    | \$0<br>\$0                              | \$0<br>\$0  | \$0<br>\$0  | \$0<br>\$0 | \$1,655            | 21 |
| 22     | 1 0 ;   | -                      |             |               | <b>\$</b> 0                             | φU          | <b>\$</b> 0 | φU         | φU                 | 22 |
| 23     | CORE AGGREGATION TRANSPORTAT<br>El Paso Settlement Proceeds Account |                        | STOMER REFU | <u>ND</u>     |   |             |             |            | (@101)             | 23 |
|        |   | (\$181)                |             |               |   |             |             |            | (\$181)            | -  |
|        | C = SYSTEM RRQ  | \$1,381,994            | \$209,077   | \$22,777      | \$53,001                                | \$1,243     | \$21,000    | \$14,574   | \$1,703,665        |    |
| 25     | Sempra-wide EG Rate Adjustment                                      | \$0                    | \$16,749    | \$0           | \$0                                     | \$0         | \$0         | \$0        | \$16,749           | 25 |
|        | D = TOTAL TRANS RRQ   | \$1,381,994            | \$225,826   | \$22,777      | \$53,001                                | \$1,243     | \$21,000    | \$14,574   | \$1,720,415        |    |
| 27     | Average Year Throughput (MDth)                                      | 339,873                | 440,101     | 48,271        | 166,679                                 | 3,642       | 0           | 0          | 998,566            | 27 |
| 28     | AVERAGE TRANS. RATES (¢/th)   | 40.66 ¢                | 5.13 ¢      | 4.72 ¢        | 3.18 ¢                                  | 3.41 ¢      | n/a         | n/a        | 17.23 ¢            | 28 |
|        | PPP Surcharge Revenues  | \$174,072              | \$49,628    | \$0           | \$0                                     | \$0         | \$0         | \$0        | \$223,700          | 29 |
|        | E = TOTAL TRANS RRQ w/ PPP  | \$1,556,065            | \$275,455   | \$22,777      | \$53,001                                | \$1,243     | \$21,000    | \$14,574   | \$1,944,115        | -  |
| 30     | E = 101 AL 1KAN5 KKQ W/ PPP   | \$1,550,005            | \$2/5,455   | \$22,111      | \$53,001                                | \$1,243     | \$21,000    | \$14,574   | <b>\$1,944,115</b> | 30 |

### Southern California Gas Company

# SYSTEM COST ALLOCATION & REVENUE REQUIREMENTS

|              |                                     |              | Retail      |               | Noncore                                 | Noncore  | Unbndl'd | Unallct'd  | System      |    |
|--------------|-------------------------------------|--------------|-------------|---------------|---|----------|----------|------------|-------------|----|
| Γ            | Description                         | Core         | Noncore     | EOR           | Wholesale                               | Intern'l | Storage  | to NSBA    | Total       |    |
|              | Α                                   | В            | С           | D             | Е                                       | F        | G        | Н          | I           |    |
| -            |                                     | <<<<<<       |             | << (M\$) >>>> | >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> | >>>>     | <<<< (M  | (\$) >>>>> | (M\$)       |    |
|              |                                     |              |             |               |   |          |          |            |             |    |
|              | Marginal Cust Cost Revenues         | \$347,400    | \$7,536     | \$737         | \$238                                   | \$22     | \$0      | \$0        | \$355,933   | 1  |
|              | Marginal MPD Cost Revenues          | \$246,369    | \$14,130    | \$33          | \$0                                     | \$0      | \$0      | \$0        | \$260,532   | 2  |
|              | Marginal HPD Cost Revenues          | \$35,361     | \$10,276    | \$185         | \$0                                     | \$0      | \$0      | \$0        | \$45,823    | 3  |
|              | Marginal Transm Cost Revenues       | \$24,738     | \$28,804    | \$3,151       | \$11,226                                | \$241    | \$0      | \$0        | \$68,160    | 4  |
|              | Total Seasonal Storage Revenues     | \$42,554     | \$0         | \$0           | \$0                                     | \$0      | \$19,074 | \$0        | \$61,628    | 5  |
|              | Marginal Load Balancing Revenues    | \$475        | \$7,850     | \$1,422       | \$961                                   | \$42     | \$0      | \$0        | \$10,751    | 6  |
| -            | Company Use Gas, Transmission       | \$3,619      | \$4,686     | \$514         | \$1,769                                 | \$39     | \$0      | \$0        | \$10,626    | 7  |
|              | Unscaled Marginal Cost Revenues     | \$700,517    | \$73,283    | \$6,043       | \$14,194                                | \$344    | \$19,074 | \$0        | \$813,453   | 8  |
|              | Scaling / Markup Revenues           | \$633,797    | \$66,100    | \$14,106      | \$12,802                                | \$310    | \$1,705  | \$15,499   | \$744,320   | 9  |
|              | Margin-Related Marketing Costs      | \$18,703     | \$4,609     | \$375         | \$242                                   | \$60     | \$148    | \$0        | \$24,137    | 10 |
|              | 5DG&E Moreno Credit                 | \$519        | \$54        | \$0           | (\$573)                                 | \$0      | \$0      | \$0        | \$0         | 11 |
| 12           | Uncollectibles                      | \$4,771      | \$508       | \$0           | \$0                                     | \$0      | \$74     | \$0        | \$5,352     | 12 |
| 13           | FOTAL BASE MARGIN                   | \$1,358,307  | \$144,554   | \$20,524      | \$26,664                                | \$714    | \$21,000 | \$15,499   | \$1,587,263 | 13 |
|              |                                     |              |             |               |   |          |          |            |             |    |
|              | Other Operating Costs and Revenues  | \$118,927    | \$12,326    | \$2,253       | \$2,768                                 | \$36     | \$0      | \$0        | \$136,310   | 14 |
| -            | Transition Costs                    | \$0          | (\$1,446)   | \$0           | (\$546)                                 | (\$12)   | \$0      | \$0        | (\$2,004)   | 15 |
|              | Balancing and Tracking Accounts     | \$1,272      | \$40,294    | \$0           | \$15,646                                | \$329    | \$0      | \$0        | \$57,540    | 16 |
| 17           | Core Interstate Pipeline Charges    | \$0          | \$0         | \$0           | \$0                                     | \$0      | \$0      | \$0        | \$0         | 17 |
| 18           | A = SUBTOTAL REV. REQ. ("RRQ")      | \$1,478,506  | \$195,728   | \$22,777      | \$44,532                                | \$1,067  | \$21,000 | \$15,499   | \$1,779,109 | 18 |
|              |                                     |              |             |               |   |          |          |            |             |    |
| 19 I         | Remove DSM, DAP & RD&D Cost         | \$98,058     | \$5,545     | \$0           | \$171                                   | \$4      | \$0      | \$0        | \$103,779   | 19 |
| 20 1         | B = SUBTOTAL RRQ w/o PPP            | \$1,380,448  | \$190,183   | \$22,777      | \$44,361                                | \$1,063  | \$21,000 | \$15,499   | \$1,675,331 | 20 |
|              |                                     |              |             |               |   |          |          |            |             |    |
|              | GAS PROCUREMENT-RELATED COSTS       |              |             |               |   |          |          |            |             |    |
| 21           | Carrying Cost Storage Inv: Other    | \$1,655      | \$0         | \$0           | \$0                                     | \$0      | \$0      | \$0        | \$1,655     | 21 |
| 0            | CORE AGGREGATION TRANSPORTAT        | ION (CAT) CU | STOMER REFU | IND           |   |          |          |            |             |    |
| 22 ]         | El Paso Settlement Proceeds Account | \$0          |             |               |   |          |          |            | \$0         | 22 |
| 23           | C = SYSTEM RRQ                      | \$1,382,103  | \$190,183   | \$22,777      | \$44,361                                | \$1,063  | \$21,000 | \$15,499   | \$1,676,986 | 23 |
| 24           | Sempra-wide EG Rate Adjustment      | \$0          | \$16,041    | \$0           | \$0                                     | \$0      | \$0      | \$0        | \$16,041    | 24 |
| 25           | D = TOTAL TRANS RRO                 | \$1,382,103  | \$206,224   | \$22,777      | \$44,361                                | \$1,063  | \$21,000 | \$15,499   | \$1,693,027 | 25 |
| -            | Average Year Throughput (MDth)      | 339,873      | 440,101     | 48,271        | 166,679                                 | 3,642    | 0        | 0          | 998,566     | 26 |
|              |                                     |              | 0,202       |               |   |          |          |            |             |    |
| 27           | AVERAGE TRANS. RATES (¢/th)         | 40.67 ¢      | 4.69 ¢      | 4.72 ¢        | 2.66 ¢                                  | 2.92 ¢   | n/a      | n/a        | 16.95 ¢     | 27 |
| <b>2</b> 8 I | PPP Surcharge Revenues              | \$172,876    | \$41,681    | \$0           | \$0                                     | \$0      | \$0      | \$0        | \$214,557   | 28 |
| 29           | E = TOTAL TRANS RRQ w/ PPP          | \$1,554,978  | \$247,905   | \$22,777      | \$44,361                                | \$1,063  | \$21,000 | \$15,499   | \$1,907,584 | 29 |

|      |     |                |    | Table 3            |                   |                 |      |               |    |         |       |            |     |             |
|------|-----|----------------|----|--------------------|-------------------|-----------------|------|---------------|----|---------|-------|------------|-----|-------------|
|      |     |                |    |                    | (C)               |                 |      |               |    |         |       |            |     |             |
|      |     |                |    | (B)                | SDG&E's           |                 | (E)  | SoCalGas      |    |         |       |            |     |             |
|      | (A) | SDG&E          | S  | SDG&E based on     | contract:Number   | (D)             | Core | e:Number of   |    |         |       |            |     |             |
|      | 1   | from Unbundled | С  | apacities & Scaled | of days to inject | SoCalGas fully- | day  | s to inject & | (  | (F) =   | (G)   | SDG&E      | (H) | = (F)       |
|      |     | Storage *      |    | LRMC rates *       | & WD *            | scaled core**   |      | WD **         | (B | ) - (A) | Inven | tory (Dth) |     | x (G)       |
| 2000 | \$  | 0.8640         | \$ | 1.1691             | 241               | 1.004           |      | 250           | \$ | 0.31    | 6     | ,000,000   | \$  | 1,830,505   |
| 2001 | \$  | 0.8286         | \$ | 1.1887             | 241               | 1.025           |      | 250           | \$ | 0.36    | 6     | ,000,000   | \$  | 2,160,023   |
| 2002 | \$  | 1.3600         | \$ | 1.4857             | 181               | 1.030           |      | 250           | \$ | 0.13    | 4     | ,500,000   | \$  | 565,577     |
| 2003 | \$  | 0.7800         | \$ | 1.0009             | 240               | 1.059           |      | 250           | \$ | 0.22    | 8     | ,000,000   | \$  | 1,767,159   |
| 2004 | \$  | 0.9267         | \$ | 1.0726             | 236               | 1.074           |      | 250           | \$ | 0.15    | 8     | ,000,000   | \$  | 1,167,707   |
| 2005 | \$  | 0.9767         | \$ | 1.0798             | 236               | 1.076           |      | 250           | \$ | 0.10    | 6     | ,000,000   | \$  | 618,782     |
| 2006 | \$  | 1.9218         | \$ | 1.2509             | 314               | 1.0792          |      | 250           | \$ | (0.67)  | 7     | ,822,461   | \$  | (5,248,192) |
| 2007 | \$  | 1.9542         | \$ | 1.2292             | 245               | 1.1078          |      | 250           | \$ | (0.73)  | 9     | ,000,000   | \$  | (6,525,824) |
|      |     |                |    |                    |                   |                 |      |               |    |         |       |            | \$  | (3,664,263) |

\* SDG&E storage package for storage years:

2000-2001 Inventory =6,000,000 Dth, Injection = 28,037 Dth, Withdrawal=225,000 Dth

2002 Inventory =4,500,000 Dth, Injection = 28,037 Dth, Withdrawal=225,000 Dth

2003 Inventory =7,333,333 Dth, Injection = 40,000 Dth, Withdrawal=200,000 Dth

2004 Inventory =8,000,000 Dth, Injection = 40,000 Dth, Withdrawal=225,000 Dth

2005 Inventory =6,000,000 Dth, Injection = 30,000 Dth, Withdrawal=168,750 Dth

2006 Inventory =7,822,461 Dth, Injection = 27,243 Dth, Withdrawal=294,000 Dth

2007 Inventory =9,000,000 Dth, Injection = 42,000 Dth, Withdrawal=297,000 Dth

In general, SDG&E's contract requires fewer days to inject and withdraw (column C) than SoCalGas core's storage package of 250 days shown in column (E). Column (F) reflects price differences between identical mix of capacities assumed in columns (A) & (B).

\*\* Core's storage package for storage years:

2000-06 Inventory =70 Bcf, Injection = 327 MMcfd, Withdrawal= 1935 MMcfd

\$ 8,109,753

| 1/BTU factor  |       |    |                                  | 2007       |                  |  |
|---|-------|----|----------------------------------|------------|------------------|--|
| Inventory   | 0.97  | S  | caled LRMC<br>Rates              | Mcf        | Inventory<br>Mcf |  |
| Reservation Quantity (Dth)<br>Reservation Rate (\$/Dth)<br>Annual Inventory Cost (\$)                   |       | \$ | 57,474,000<br>0.36<br>20,961,135 | 55,800,000 | 51,741,748       |  |
| Injection<br>Reservation Quantity (Dth)<br>Reservation & Var.Rate (\$/I<br>Annual Injection Cost (\$)   | Dth)  | \$ | 281,190<br>39.17<br>11,012,850   | 273,000    |                  |  |
| Withdrawal<br>Reservation Quantity (Dth)<br>Reservation & Var.Rate (\$/I<br>Annual Withdrawal Cost (\$) | Dth)  | \$ | 1,019,700<br>24.43<br>24,914,584 | 990,000    |                  |  |
| Total NSBA Revenues @ S<br>LRMC rates   | caled | \$ | 56,888,569                       |            |                  |  |

4,058,252

| Line<br>1  |  | SDGAE Retail Core Coreis Storage<br>ctor Rates Rates Copocities<br>0.10 Storage Year 2001            | Difference 197<br>(\$) fact |  | SDG&E Retail Core Core's Storage Difference 1977<br>Corract Rates Capacities (S) fact<br>Storage Year 2003 0: | SDG&E Covers<br>TU Contract Retail Cove Storage Difference 19<br>r Rates Romes Capacities (S) fac<br>so Storage Year 2004 0 | tor Rates Rates Capacities (\$1 fac   | tor Rates Rates Capacities tates Difference (\$) fac   | TU SDG&E Retail Core Core's Storage 2000-07 Difference<br>tor Contract Rates Rates Capacities Difference (\$) (\$)<br>10<br>Storage Year 2007 |
|--|--|--|-----------------------------|--|---|---|---|--|---|
| Tranikawa Manjo/<br>2 Unicalind Mangin<br>3 CPI  | 1.72 2.62%   | 1.76<br>3.45%  |                             | 1.77<br>2.65%  | 1.82<br>1.67%   | 1.85<br>2.32%   | 1.84<br>2.54%   | 1.00<br>4.69% 101.60%  | 1.95<br>2.09%   |
| Investory         Rear (Control Country (Dr))           4         Rear (d) Control (d)           6         Annual Internation Country (d)  | 6,000,000 6,000,000 71,120,000<br>5 0.26 5 0.34 5 0.34<br>\$ 1,560,000 \$ 2,019,624 \$ 23,356,805 \$ 459,424 | 6,000,000 6,000,000 71,120,000<br>\$ 0,30 \$ 0,34 \$ 0,34<br>\$ 1,800,000 \$ 2,053,206 \$ 34,227,336 | \$ 253,206                  | 4,500,000 4,500,000 71,120,000<br>\$ 0,55514 \$ 0,3457 \$ 0,3457<br>\$ 2,948,130 \$ 1,555,489 \$ 24,582,646 \$ (1,382,641) | 8,000,000 8,000,000 71,120,000<br>\$ 0.78 \$ 0.35 \$ 0.35<br>\$ - \$ 2,832,885 \$ 25,180,792 \$ 2,832,885     | 8,000,000 8,000,000 71,120,000<br>\$ 0,92665 \$0,3580 \$0,3580<br>\$ 7,413,200 \$ 2,863,850 \$25,458,829                    | 6,000,000 6,000,000 71,120,000<br>\$ 0,97665 \$ 0,3604 \$ 0,3604<br>\$ 5,659,900 \$ 2,162,239 \$ 25,629,744   | 7,822,461 7,822,461 71,120,000 71,120,000<br>\$ 1,3500 \$ 0,3716 \$ 0,3716 \$ 0,3660<br>\$ 10,560,322 \$ 2,567,194 \$ 26,431,526 \$ 26,037,260 | 8,000,000 8,000,000 72,100,000<br>\$ 1,3778 \$ 0,3807 \$ 0,3807<br>\$ 12,400,380 \$ 3,425,882 \$ 27,445,122                                   |
| lejodon<br>7 Reaveratio Cuantery (Ph)<br>8 Rang (Chin)<br>9 Annue lingelosion Con (t)  | 28,037 28,037 236,916<br>0.15545 0.15 0.15<br>\$ 632,661 \$ 890,527 \$ 10,701,310 \$ 257,825                 | 28,037 28,037 280,916<br>0.09425 0.15 0.15<br>\$ 565,492 \$ 905,424 \$ 10,880,328                    | \$ 229,922                  | 28,037 28,037 336,946<br>0.05435 0.15243 0.15243<br>\$ 565,482 \$ 914,588 \$ 10,980,443 \$ 348,095                         | 40,000 40,000 336,516<br>- 0.16 0.16<br>\$ - \$ 1,336,524 \$ 11,357,406 \$ 1,336,524                          | 40,000 40,000 238,916<br>- \$ 0,1579 \$ 0,1579<br>\$ - \$ 1,351,324 \$11,382,083  | 30,000 30,000 336,916<br>\$ 0.559 \$ 0.559<br>\$ 1,020,265 \$ 11,458,115  | 27,243 27,243 222,356 222,356<br>5 0.18 5 0.1629 5 0.1629 5 0.1614<br>5 1,062,477 \$ 955,487 \$ 11,655,854 \$ 11,477,686                       | 42,000 42,000 236,5%<br>5 0,19 5 0,1679 5 0,1679<br>5 1,671,743 5 1,508,754 5 12,102,901  |
| Withdrawal<br>10 Research Channelly, Dirty<br>11 Rana (SCR)<br>12 Annuel Withdrawal Con (S)  | 225,000 225,000 1,083,050<br>\$11265 \$18243 \$18243<br>\$ 2,091,375 \$ 4,104,621 \$ 36,358,723 \$ 1,113,246 | 225,000 225,000 1,983,050<br>\$11.584 \$18.548 \$18.548<br>\$ 2,606,400 \$ 4,173,286 \$ 26,966,964   | \$ 1,566,896                | 225,000 225,000 1,980,050<br>511,584 519,736 518,726<br>\$ 2,808,400 \$ 4,215,522 \$ 37,341,084 \$ 1,809,122               | 200,000 200,000 1,983,050<br>\$0.000 \$19,191 \$19,191<br>\$ - \$ 3,838,150 \$ 28,248,123 \$ 3,838,150        | 225,000 225,000 1,963,050<br>0 \$19,40 \$19,40<br>\$ - \$ 4,365,723 \$28,471,660  | 168,750 168,750 1,983,050<br>\$19,53 \$19,53<br>\$ 3,296,178 \$ 38,830,054  | 294,000 294,000 1,945,960 1,945,960<br>11.6 \$20.14 \$20.14 \$18.84<br>\$ 3,410,400 \$ 5,922,326 \$ 39,602,229 \$ 38,996,549                   | 297,000 297,000 1,983,050<br>11,83866 \$20,83 \$20,83<br>\$ 3,516,171 \$ 6,127,744 \$ 41,120,879  |
| 13 Toni Storage Cont<br>Toni Ram (Sum  | \$ 5,184,066 \$ 7,014,572 \$ 70,996,948 \$ 1,830,525   |  | \$ 2,160,023                | \$ 6,120,022 \$ 6,685,589 \$ 72,915,183 \$ 565,577   | \$ 6,240,000 \$ 8,007,159 \$ 74,686,321 \$ 1,787,159  | \$ 7,413,200 \$ 8,580,907 \$75,513,352 \$1,147,707  | \$ 5,859,900 \$ 4,478,882 \$ 76,017,013 \$ 618,782  | \$15,030,199 \$ 9,785,007 \$ 77,689,720 \$ 76,501,525 \$ [5,248,192]   | \$ 17,588,204 \$ 11,082,380 \$ 80,668,922 \$ 65,525,824 \$ (2,664,263   |
| 3 27.800 companya international internation<br>International international internation | \$ 0.864 \$ 1.90 \$ 0.668<br>241 241 247<br>247  | \$ 0.829 \$ 1.989 \$ 1.015<br>241 241 247  |                             | \$ 1340 \$ 1.440 \$ 1.055<br>189 189 247   | \$ 0.780 \$ 1.001 \$ 1.000<br>240 240 247   | \$ 0.927 \$ 1.979 \$ 1.943<br>226 228 247<br>inc<br>inc<br>inc<br>inc<br>inc<br>inc<br>inc<br>inc<br>inc<br>inc             | \$ 0.977 \$ 1.000 \$ 1.000<br>228 247<br>Table 10<br>MAC of Length 247 Strate Care<br>100 Cold State 2 State<br>100 Cold State 2 State 2 State<br>100 Cold State 2 St | \$ 1.8216 \$ 1.2029 \$ 1.0024 \$ 1.009<br>20.584770<br>1.0087<br>90<br>90<br>90<br>90<br>90<br>90<br>90<br>90<br>90<br>90<br>90<br>90<br>90    |   |