Application of SOUTHERN CALIFORNIA GAS)COMPANY for authority to update its gas revenue)requirement and base rates)effective January 1, 2012 (U 904-G))

Application No. 10-12-\_\_\_\_ Exhibit No.: (SCG-19-WP)

# WORKPAPERS TO PREPARED DIRECT TESTIMONY OF DEBBIE S. ROBINSON

### ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

# BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

DECEMBER 2010



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DECEMBER 2010



## 2012 General Rate Case - APP INDEX OF WORKPAPERS

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## 2012 General Rate Case - APP INDEX OF WORKPAPERS

## **Exhibit SCG-19 - COMPENSATION, HEALTH & WELFARE**

DOCUMENT

PAGE

Appendix A: List of Non-Shared Cost Centers

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### Southern California Gas Company Test Year 2012 GRC - APP

### Overall Summary For Exhibit No. SCG-19

### Area: COMPENSATION, HEALTH & WELFARE Witness: Robinson, Debbie Sue

		In 2009	\$ (000)	
	Adjusted-Recorded		Adjusted-Forecast	
Description	2009	2010	2011	2012
Non-Shared Services	116,534	111,347	126,886	135,624
Shared Services	0	0	0	0
Total	116,534	111,347	126,886	135,624

Area: Witness: COMPENSATION, HEALTH & WELFARE Robinson, Debbie Sue

### Summary of Non-Shared Services Workpapers:

	ln 2009 \$ (000)				
	Adjusted- Recorded	Adju			
Description	2009	2010	2011	2012	
A. Compensation	42,708	31,229	35,510	36,944	
B. Health Benefits	56,211	60,191	69,845	77,762	
C. Welfare Benefits	924	877	955	978	
D. Retirement Plans	13,417	15,185	16,660	16,007	
E. Other Benefit Program Expenses	3,274	3,865	3,916	3,933	
Total	116,534	111,347	126,886	135,624	

Area:COMPENSATION, HEALTH & WELFAREWitness:Robinson, Debbie SueCategory:A. CompensationWorkpaper:VARIOUS

### Summary for Category: A. Compensation

	In 2009\$ (000)					
	Adjusted-Recorded	•	Adjusted-Forecast			
	2009	2010	2011	2012		
Labor	42,708	27,329	30,377	31,583		
Non-Labor	0	0	0	0		
NSE	0	3,900	5,133	5,361		
Total	42,708	31,229	35,510	36,944		
FTE	0.0	0.0	0.0	0.0		

## Workpapers belonging to this Category:

2CP000.000 Comp-ICP				
Labor	37,920	26,350	29,398	30,604
Non-Labor	0	0	0	0
NSE	0	0	0	0
Total	37,920	26,350	29,398	30,604
FTE	0.0	0.0	0.0	0.0
2CP000.001 Comp-Spo	t Cash			
Labor	970	979	979	979
Non-Labor	0	0	0	0
NSE	0	0	0	0
Total	970	979	979	979
FTE	0.0	0.0	0.0	0.0
2CP000.002 Comp-Long	g Term Incentive Plan			
Labor	3,818	0	0	0
Non-Labor	0	0	0	0
NSE	0	3,900	5,133	5,361
Total	3,818	3,900	5,133	5,361
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper 2CP000.000 - Comp-ICP

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	A. Compensation
Category-Sub	1. Comp-ICP
Workpaper:	2CP000.000 - Comp-ICP

#### Activity Description:

The annual incentive plan is commonly referred to as the Incentive Compensation Plan (ICP). The ICP recognizes and rewards employee contributions to meeting important customer service, safety, supplier diversity, financial, and project completion goals. Short-term incentives have been a part of SCG's total compensation strategy since 1997.

#### Forecast Methodology:

#### Labor - Zero-Based

Please see Zero Based method for more information.

#### Non-Labor - Zero-Based

Please see Zero Based method for more information.

#### NSE - Zero-Based

Zero Based method chosen as costs are projected based on changes in salaries, headcount, and ICP assumptions which cannot be projected using other methods.

#### Summary of Results:

				In 20	09\$ (000)			
		Adju	sted-Record	ded		Ad	justed-Fore	cast
Years	2005	2006	2007	2008	2009	2010	2011	2012
Labor	12,594	38,496	39,713	43,607	37,920	26,350	29,398	30,604
Non-Labor	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0
Total	12,594	38,496	39,713	43,607	37,920	26,350	29,398	30,604
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	A. Compensation
Category-Sub:	1. Comp-ICP
Workpaper:	2CP000.000 - Comp-ICP

#### Forecast Summary:

					In 2009	1 1				
Forecas	st Method	Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Zero-Based	0	0	0	26,350	29,398	30,604	26,350	29,398	30,604
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	C
NSE	Zero-Based	0	0	0	0	0	0	0	0	C
Total		0	0	0	26,350	29,398	30,604	26,350	29,398	30,604
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
orecast Adj	ustment Details:			-						
Year/Ex	<u>(pl. Labo</u>	<u>er N</u>	<u>ILbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Ty</u>	pe		
2010	26,35	0	0	0	26,350	0.0	1-Sideo	d Adj		
20	10 ICP Projection i	n 2009 Dolla	irs							
2010 1	otal 26,35	0	0	0	26,350	0.0				
2011	29,39	8	0	0	29,398	0.0	1-Sideo	d Adj		
20	11 ICP Projection i	n 2009 Dolla	irs							
2011 7	otal 29,39	8	0	0	29,398	0.0				
2012	30,60	4	0	0	30,604	0.0	1-Sideo	l Adj		
20	12 ICP Projection i	n 2009 Dolla	irs							

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	A. Compensation
Category-Sub:	1. Comp-ICP
Workpaper:	2CP000.000 - Comp-ICP

#### Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	48	305	0	34
Non-Labor	3	0	0	0	0
NSE	0	0	0	0	0
Total	3	48	305	0	34
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	9,612	29,966	31,600	35,658	32,082
Non-Labor	-3	0	0	0	0
NSE	0	0	0	0	0
Total	9,609	29,966	31,600	35,658	32,082
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomina	l \$)				
Labor	9,612	30,015	31,905	35,658	32,117
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	9,612	30,015	31,905	35,658	32,117
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	1,639	5,364	5,567	6,871	5,803
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1,639	5,364	5,567	6,871	5,803
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	1,344	3,118	2,240	1,077	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1,344	3,118	2,240	1,077	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constar	nt 2009\$)				
Labor	12,594	38,496	39,713	43,607	37,920
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	12,594	38,496	39,713	43,607	37,920
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	A. Compensation
Category-Sub:	1. Comp-ICP
Workpaper:	2CP000.000 - Comp-ICP

#### Summary of Adjustments to Recorded:

		In No	minal \$ (000)		
′ear	2005	2006	2007	2008	2009
Labor	9,612	29,966	31,600	35,658	32,082
Non-Labor	-3	0	0	0	0
NSE	0	0	0	0	0
Total	9,609	29,966	31,600	35,658	32,082
FTE	0.0	0.0	0.0	0.0	0.0

#### Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>
2005	0	-3	0	0.0	1-Sided Adj	N/A	DSREED2009111
Remove no	on-recurring o	costs					3125814193
2005	9,612	0	0	0.0	1-Sided Adj	N/A	DSREED2009111
Record 200	05 ICP exper	ise					3125836677
2005 Total	9,612	-3	0	0.0			
2006	29,966	0	0	0.0	1-Sided Adj	N/A	DSREED2009110
Record ICF	□ costs for 20	006					3134519550
	20.000	•	0	0.0			
2006 Total	29,966	0	U	0.0			
2007	31,600	0	0	0.0	1-Sided Adj	N/A	DSREED2009111
Record ICF	P costs for 20	07					3132945900
2007 Total	31,600	0	0	0.0			
2008	35,658	0	0	0.0	1-Sided Adj	N/A	DSREED2009111
		5	-				3134349527
Record 200	08 ICP costs						
2008 Total	35,658	0	0	0.0			

SCG/COMPENSATION, HEALTH & WELFARE/Exh No:SCG-19-WP/Witness: D. Robinson Pages 8 of 216

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	A. Compensation
Category-Sub:	1. Comp-ICP
Workpaper:	2CP000.000 - Comp-ICP

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	RefID
2009	27,435	0	0	0.0 1-	Sided Adj	N/A	DSREED2010050 4130307040
Transfer IC	CP costs to co	orrect workgro	up				+1505070+0
2009	4,647	0	0	0.0 1-	Sided Adj	N/A	DSREED2010061
Record yea	ar-end top sid	le adjustment.					3102043707
2009 Total	32,082	0	0	0.0			

Supplemental Workpapers for Workpaper 2CP000.000

	1						
SoCalGas							
ICP Projection							
For Years 2009-2012							
		ASSUMPTIO	NS			•	
<ol> <li>ICP calculated based on salar salary and headcount.</li> <li>Labor inflation for 2010-2012 a</li> </ol>			-	ayout and incro 2010	eases based on ch <b>2011</b>	nanges in <b>2012</b>	
				2.61%	3.02%	, :	2.37%
3. Projected headcount and perc	entage increase are	e as follows:		2010	2011	2012	
Headcount				7,464	7,729		7,734
Increase/(Decrease) to Pr	ior Year			4.60%	3.55%	, (	0.06%
4 Average ICD par evenutive in			¢	156 802			
4. Average ICP per executive is	n renrecented emp		\$ \$	156,892 12,984			
<ol> <li>Average ICP per remaining no</li> <li>Includes projection for ICP pay employees based on prior ye</li> </ol>	able to represented	d employees that	·	, i	n-represented		
6. Includes projection for ICP pay	vable to represented ar payment informa	d employees that tion	·	, i			
6. Includes projection for ICP pay	vable to represented ar payment informa	d employees that	·	, i	n-represented Projected		
6. Includes projection for ICP pay	vable to represented ar payment informa	d employees that tion	·	, i		2012	
6. Includes projection for ICP pay employees based on prior ye Headcount Information	Ac As of April 2010	tual	·	m duties of nor 2010	Projected 2011	2012	8
6. Includes projection for ICP pay employees based on prior ye Headcount Information Executive Headcount	Ac As of April 2010	tual	·	m duties of nor 2010	Projected 2011 8		82108
6. Includes projection for ICP pay employees based on prior ye Headcount Information	Ac As of April 2010	tual	·	m duties of nor 2010	Projected 2011		8 2,108 5,618
6. Includes projection for ICP pay employees based on prior ye Headcount Information Executive Headcount Non Exec Headcount	vable to represented ar payment informa Ac As of April 2010 8 1,916	tual 2009 8 1,816	·	m duties of nor 2010 8 1,816	Projected 2011 8 2,032		2,108
6. Includes projection for ICP pay employees based on prior ye Headcount Information Executive Headcount Non Exec Headcount Union Headcount Total Headcount	Ac As of April 2010 8 1,916 5,156	tual 2009 8 1,816 5,312	·	m duties of nor 2010 8 1,816 5,312	Projected 2011 8 2,032 5,689		2,108 5,618
6. Includes projection for ICP pay employees based on prior ye Headcount Information Executive Headcount Non Exec Headcount Union Headcount	Ac As of April 2010 8 1,916 5,156	tual 2009 8 1,816 5,312	·	m duties of nor 2010 8 1,816 5,312	Projected 2011 8 2,032 5,689		2,108 5,618
6. Includes projection for ICP pay employees based on prior ye Headcount Information Executive Headcount Non Exec Headcount Union Headcount Total Headcount Projected Expense Executive ICP	Ac As of April 2010 8 1,916 5,156	tual 2009 8 1,816 5,312 7,136 \$ 1,778,200	·	m duties of nor 2010 8 1,816 5,312 7,136 1,287,893	Projected 2011 8 2,032 5,689 7,729 \$ 1,326,787	\$ 1,35	2,108 5,618 7,734
6. Includes projection for ICP pay employees based on prior ye Headcount Information Executive Headcount Non Exec Headcount Union Headcount Total Headcount Projected Expense Executive ICP Non Executive ICP	Ac As of April 2010 8 1,916 5,156	tual 2009 8 1,816 5,312 7,136 \$ 1,778,200 33,833,706		m duties of nor 2010 8 1,816 5,312 7,136 1,287,893 24,194,175	Projected 2011 8 2,032 5,689 7,729 \$ 1,326,787 27,889,468	\$ 1,354	2,108 5,618 7,734 3,232 3,280
6. Includes projection for ICP pay employees based on prior ye Headcount Information Executive Headcount Non Exec Headcount Union Headcount Total Headcount Projected Expense Executive ICP	Ac As of April 2010 8 1,916 5,156	tual 2009 8 1,816 5,312 7,136 \$ 1,778,200		m duties of nor 2010 8 1,816 5,312 7,136 1,287,893	Projected 2011 8 2,032 5,689 7,729 \$ 1,326,787	\$ 1,354	2,108 5,618 7,734
6. Includes projection for ICP pay employees based on prior ye Headcount Information Executive Headcount Non Exec Headcount Union Headcount Total Headcount Projected Expense Executive ICP Non Executive ICP	Ac As of April 2010 8 1,916 5,156	tual 2009 8 1,816 5,312 7,136 \$ 1,778,200 33,833,706		m duties of nor 2010 8 1,816 5,312 7,136 1,287,893 24,194,175	Projected 2011 8 2,032 5,689 7,729 \$ 1,326,787 27,889,468	\$ 1,35 29,61 1,66	2,108 5,618 7,734 3,232 3,232 3,280 5,020

### SoCalGas Detail of ICP Projection Calculation For Years 2010-2012

#### **Executive ICP**

	Drainatad # of	<b>A</b>		Labor			Nor	ninal Dollars		
Year	Projected # of Executives		erage ICP per Executive	Labor Inflation	Pro	jected Cost	Per	WP	Varia	ince
2010	8	\$	156,891.74	2.61%	\$	1,287,893	\$	1,255,134	\$	32,759
2011	8	\$	160,986.61	3.02%	\$	1,326,787	\$	1,293,039	\$	33,748
2012	8	\$	165,848.41	2.37%	\$	1,358,232	\$	1,323,684	\$	34,548

#### Non Executive ICP

						No	minal Dollars		
Year	Projected # of Non-Executives	rage ICP per n-Executive	Labor Inflation	Pro	jected Cost	Pe	r WP	Var	iance
2010	1,816	\$ 12,983.90	2.61%	\$	24,194,175	\$	24,194,175	\$	-
2011	2,032	\$ 13,322.78	3.02%	\$	27,889,468	\$	25,783,824	\$	2,105,645
2012	2,108	\$ 13,725.13	2.37%	\$	29,618,280	\$	24,491,580	\$	5,126,700

### Union ICP for Performance of Non-Represented Duties

	 		Average per		# Employees in			Nom	inal Dollars		
Year	or Year Cost arget Payout	# Employees in Prior Year	Employee- 2009	Labor Inflation	Current Year Year	Pro	jected Cost	Per	WP	Va	riance
2010	\$ 1,538,806	5,312	289.68	2.61%	5,312	\$	1,578,969	\$	2,474,425	\$	(895,456)
2011	\$ 1,578,969	5,312	289.68	3.02%	5,689	\$	1,697,788	\$	2,637,004	\$	(939,216)
2012	\$ 1,697,788	5,689	289.68	2.37%	5,618	\$	1,666,020	\$	1,701,207	\$	(35,186)

Totals

			Na	n Executive			Nominal Dollars					2009 Dollars	
Year	Exe	ecutive ICP	INC	ICP	Union ICP	Projected Cost	Per WP	Var	iance	Pr	ojected Cost	Per WP	Variance
2010	\$	1,287,893	\$	24,194,175	\$ 1,578,969	\$ 27,061,037	\$ 27,923,734	\$	(862,697)	\$	26,349,710	\$27,213,463	\$ (863,753)
2011 2012	\$ \$	1,326,787 1,358,232	\$ \$	27,889,468 29,618,280	\$ 1,697,788 \$ 1,666,020	\$ 30,914,043 \$ 32,642,533	\$ 29,713,866 \$ 27,516,471	\$ \$	1,200,177	\$ \$	29,397,525 30,603,763	\$28,197,643 \$25,478,214	\$1,199,882 \$5,125,549

Beginning of Workpaper 2CP000.001 - Comp-Spot Cash

ELFARE

#### Activity Description:

SCG uses special recognition awards to reward individual employees and teams for outstanding achievements, exceptional customer service, and process improvements and innovations. SCG maintains two special recognition programs, the Spot Cash Award program and the Employee Recognition program. The Spot Cash Awards program is used to provide cash awards.

#### Forecast Methodology:

#### Labor - 5-YR Average

As costs are variable over time, averaging method appears to be the most appropriate method.

#### Non-Labor - 5-YR Average

Please see Averaging method for more information.

#### NSE - 5-YR Average

Please see Averaging method for more information.

#### Summary of Results:

[	In 2009\$ (000)												
		Adjus	ted-Record	ed		Adjı	usted-Fore	cast					
Years	2005	2006	2007	2008	2009	2010	2011	2012					
Labor	823	1,178	861	1,067	970	979	979	979					
Non-Labor	0	0	0	0	0	0	0	0					
NSE	0	0	0	0	0	0	0	0					
Total	823	1,178	861	1,067	970	979	979	979					
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0					

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	A. Compensation
Category-Sub:	2. Comp-Spot Cash
Workpaper:	2CP000.001 - Comp-Spot Cash

#### Forecast Summary:

	In 2009 \$(000)											
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast				
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>		
Labor	5-YR Average	979	979	979	0	0	0	979	979	979		
Non-Labor	5-YR Average	0	0	О	0	0	0	0	0	0		
NSE	5-YR Average	0	0	О	0	0	0	0	0	0		
Total	-	979	979	979	0	0	0	979	979	979		
FTE	5-YR Average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

### Forecast Adjustment Details:

Year/Expl.	Labor	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010 Total	0	0	0	0	0.0	
2011 Total	0	0	0	0	0.0	
2012 Total	0	0	0	0	0.0	

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	A. Compensation
Category-Sub:	2. Comp-Spot Cash
Workpaper:	2CP000.001 - Comp-Spot Cash

#### Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	628	918	692	872	822
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	628	918	692	872	822
FTE	0.0	0.0	0.0	0.0	0.1
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	-0.1
Recorded-Adjusted (Nominal \$	5)				
Labor	628	918	692	872	822
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	628	918	692	872	822
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	107	164	121	168	149
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	107	164	121	168	149
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	88	95	49	26	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	88	95	49	26	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2	2009\$)				
Labor	823	1,178	861	1,067	970
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	823	1,178	861	1,067	970
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	A. Compensation
Category-Sub:	2. Comp-Spot Cash
Workpaper:	2CP000.001 - Comp-Spot Cash

#### Summary of Adjustments to Recorded:

Year	In Nominal \$ (000)										
	2005	2006	2007	2008	2009						
Labor	0	0	0	0	0						
Non-Labor	0	0	0	0	0						
NSE	0	0	0	0	0						
Total	0	0	0	0	0						
FTE	0.0	0.0	0.0	0.0	-0.1						

2006 Total	0	0	0	0.0			
2007	0	26,667	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2164400203
Transfer PBOP of	costs to	o correct workgr	oup				
2007	0	-26,667	0	0.0	CCTR Transf	From 2200-8001.001	DSREED2009110
Transfer PBOP of	costs to	o correct workgr	oup				2170029833
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009	0	0	0	-0.1	1-Sided Adj	N/A	DSREED2010050
Remove FTE fro	m Spo	t Cash award					4114908383
2009 Total	0	0	0	-0.1			

Supplemental Workpapers for Workpaper 2CP000.001

## Southern California Gas Company Test Year 2012 GRC - APP

Non-Shared Service Workpapers

		Actual 2009	2010	Projected 2011	2012							
		Actual		Projected								
		Actual		Projected								
1. Spot Cash paymer	1. Spot Cash payments are projected based on a five year average of historical payments.											
ASSUMPTIONS												
For Years 2009-20	)12											
Spot Cash Project												

Beginning of Workpaper 2CP000.002 - Comp-Long Term Incentive Plan

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	A. Compensation
Category-Sub	3. Comp-Long Term Incentive Plan
Workpaper:	2CP000.002 - Comp-Long Term Incentive Plan

#### Activity Description:

Long-term incentives are an integral component of a competitive compensation program for key management and executive employees. Long-term incentives awards are granted under the Sempra Energy Long Term Incentive Plan, in the form of performance-based restricted stock units and nonqualified stock options.

#### Forecast Methodology:

#### Labor - Zero-Based

Please see Zero Based method for more information.

#### Non-Labor - Zero-Based

Please see Zero Based method for more information.

#### NSE - Zero-Based

Zero Based method chosen as costs are projected based on ASC 718 (formerly FAS 123R) costs which cannot be projected using the other methods.

#### Summary of Results:

	In 2009\$ (000)											
		Adjus	Adjusted-Forecast									
Years	2005	2006	2007	2008	2009	2010	2011	2012				
Labor	26,651	6,397	4,942	5,894	3,818	0	0	0				
Non-Labor	0	0	0	0	0	0	0	0				
NSE	0	0	0	0	0	3,900	5,133	5,361				
Total	26,651	6,397	4,942	5,894	3,818	3,900	5,133	5,361				
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	A. Compensation
Category-Sub:	3. Comp-Long Term Incentive Plan
Workpaper:	2CP000.002 - Comp-Long Term Incentive Plan

#### Forecast Summary:

In 2009 \$(000)											
Forecast	t Method	Bas	se Fore	cast	Foreca	ast Adjustr	nents	Adjusted-Forecast			
		<u>2010</u>	<u>201</u>	<u>1 2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	
Labor	Zero-Based	0	(	o o	0	0	0	0	0	0	
Non-Labor	Zero-Based	0	(	o c	0	0	0	0	0	0	
NSE	Zero-Based	0	(	o c	3,900	5,133	5,361	3,900	5,133	5,361	
Total	-	0	(	0 C	3,900	5,133	5,361	3,900	5,133	5,361	
FTE	Zero-Based	0.0	0.0	0.0 C	0.0	0.0	0.0	0.0	0.0	0.0	
orecast Adjustment Details:											
Year/Ex		<u> </u>	<u>ILbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Ty</u>	pe			
2010	0		0	3,900	3,900	0.0	1-Sided	l Adj			
201	0 Long Term Incen	itive Project	tion								
2010 T	otal 0	I	0	3,900	3,900	0.0					
2011	0		0	5,133	5,133	0.0	1-Sided	l Adj			
201	1 Long Term Incer	tive Project	tion								
2011 T	otal 0	I	0	5,133	5,133	0.0					
2012	0		0	5,361	5,361	0.0	1-Sided	l Adj			
201	2 Long Term Incer	itive Project	tion								
2012 T	otal 0		0	5,361	5,361	0.0					

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	A. Compensation
Category-Sub:	3. Comp-Long Term Incentive Plan
Workpaper:	2CP000.002 - Comp-Long Term Incentive Plan

#### Determination of Adjusted-Recorded:

Adjustments (Nominal \$) **         Labor       20,339       4,988       3,971       4,820       3,23         Non-Labor       -255       -368       -346       -5         NSE       0       0       0       0         Total       20,084       4,620       3,625       4,814       3,22         FTE       0.0       0.0       0.0       0.0       0         Recorded-Adjusted (Nominal \$)       0       0       0       0       0         Labor       20,339       4,988       3,971       4,820       3,22         Non-Labor       0       0       0       0       0       0         NSE       0       0       0       0       0       0         Total       20,339       4,988       3,971       4,820       3,22         Non-Labor       0       0       0       0       0       0         Vacation & Sick (Nominal \$)       Itabor       3,468       891       693       929       56         NSE       0       0       0       0       0       0       0         Scalation to 2009\$       Itabor       2,844       518		2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Non-Labor         255         368         346         5           NSE         0         0         0         0         0           Total         255         368         346         5         0           Adjustments (Nominal \$)**	Recorded (Nominal \$)*					
NSE         0         0         0         0         0           Total         255         368         346         5         -           Adjustments (Nominal \$) **         -         -         0         0.0         0.0         0.0           Labor         20,339         4,988         3,971         4,820         3,22           Non-Labor         -255         -368         -346         -5           NSE         0         0         0         0         -0           Total         20,084         4,620         3,625         4,814         3,22           FTE         0.0         0.0         0.0         0.0         0         0           Labor         20,339         4,988         3,971         4,820         3,22           Non-Labor         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           Vacation & Sick (Nominal \$)         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <t< td=""><td>Labor</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>	Labor	0	0	0	0	0
Total         255         368         346         5           FTE         0.0         0.0         0.0         0.0         0.0           Adjustments (Nominal \$) **                Labor         20,339         4,988         3,971         4,820         3,23           Non-Labor         -255         -368         -346         -5           NSE         0         0         0         0         3,23           FTE         0.0         0.0         0.0         0.0         0           Cecorded-Adjusted (Nominal \$)            3,23           Non-Labor         0.0         0.0         0.0         0.0         0.0           RECORded-Adjusted (Nominal \$)            3,23           Non-Labor         0         0         0         0         0           Non-Labor         0         0         0         0         0         0           Vacation & Sick (Nominal \$)            20,339         4,988         3,971         4,820         3,23           Labor         3,468         891	Non-Labor	255	368	346	5	0
FTE         0.0         0.0         0.0         0.0         0.0           Adjustments (Nominal \$) **	NSE	0	0	0	0	0
Adjustments (Nominal \$) **         Labor       20,339       4,988       3,971       4,820       3,23         Non-Labor       -255       -368       -346       -5         NSE       0       0       0       0         Total       20,084       4,620       3,625       4,814       3,23         FTE       0.0       0.0       0.0       0.0       0       0         Recorded-Adjusted (Nominal \$)       0       0       0       0       0       0         Labor       20,339       4,988       3,971       4,820       3,23         Non-Labor       0       0       0       0       0       0         Total       20,339       4,988       3,971       4,820       3,23         Non-Labor       0       0       0       0       0       0         Total       20,339       4,988       3,971       4,820       3,23         FTE       0.0       0.0       0.0       0.0       0       0         Labor       3,468       891       693       929       56         FTE       0.0       0.0       0       0       0		255	368	346	5	0
Labor         20,339         4,988         3,971         4,820         3,22           Non-Labor         -255         -368         -346         -5           NSE         0         0         0         0         0           Total         20,084         4,620         3,625         4,814         3,22           FTE         0.0         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)         Labor         20,339         4,988         3,971         4,820         3,22           Non-Labor         0         0         0         0         0         0         0           Non-Labor         0         0         0         0         0         0         0         0         0           Vacation & Sick (Nominal \$)         Labor         3,468         891         693         929         56           Non-Labor         0         0         0         0         0         0         0           KE         0         0         0         0         0         0         0         0           Key         0         0         0         0         0			0.0	0.0	0.0	0.0
Non-Labor         -255         -368         -346         -5           NSE         0	Adjustments (Nominal \$	) **				
NSE         0         0         0         0         0           Total         20,084         4,620         3,625         4,814         3,23           FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)           3,23         3,625         4,814         3,23           Non-Labor         0         0         0         0         0         0         0           Non-Labor         0         0         0         0         0         0         0           Non-Labor         0<	Labor	20,339	4,988	3,971	4,820	3,233
Total         20,084         4,620         3,625         4,814         3,22           FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)         4,988         3,971         4,820         3,22           Non-Labor         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           Total         20,339         4,988         3,971         4,820         3,23           Non-Labor         0         0         0         0         0           Yacation & Sick (Nominal \$)         Itabor         3,468         891         693         929         56           Non-Labor         0         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0         0         0           Non-Labor         0         0         0         0         0         0         0         0         0           Non-Labor         0         0         0         0         0         0	Non-Labor	-255	-368	-346	-5	0
FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)         1 <th1< th="">         1         <th1< th=""> <th1< th=""></th1<></th1<></th1<>	NSE	0	0	0	0	0
Recorded-Adjusted (Nominal \$)           Labor         20,339         4,988         3,971         4,820         3,22           Non-Labor         0         0         0         0         0           NSE         0         0         0         0         0         0           Total         20,339         4,988         3,971         4,820         3,22           FTE         0.0         0.0         0.0         0         0         0           Vacation & Sick (Nominal \$)         1         4,820         3,22         3         3,23           Labor         3,468         891         693         929         56           Non-Labor         0         0         0         0         0           NSE         0         0         0         0         0           FTE         0.0         0.0         0.0         0.0         0           SEcalation to 2009\$         2         56         56         57         57         146         57           Labor         2,844         518         279         146         57         58         7         146           FTE         0.0         0.0 <td>Total</td> <td>20,084</td> <td>4,620</td> <td>3,625</td> <td>4,814</td> <td>3,233</td>	Total	20,084	4,620	3,625	4,814	3,233
Labor         20,339         4,888         3,971         4,820         3,23           Non-Labor         0	FTE	0.0	0.0	0.0	0.0	0.0
Non-Labor         0	Recorded-Adjusted (Nor	minal \$)				
NSE         0	Labor	20,339	4,988	3,971	4,820	3,233
Total         20,339         4,988         3,971         4,820         3,22           FTE         0.0         0.0         0.0         0.0         0         0           Vacation & Sick (Nominal \$)         Labor         3,468         891         693         929         58           Labor         3,468         891         693         929         58           Non-Labor         0         0         0         0         0           NSE         0         0         0         0         0           Total         3,468         891         693         929         58           Total         3,468         891         693         929         58           TE         0.0         0.0         0.0         0.0         0.0         0.0           Escalation to 2009\$         E         0         0         0         0         0         0         0         0         0           Labor         2,844         518         279         146         7         7         146         7           Total         2,844         518         279         146         7         7         146         7	Non-Labor	0	0	0	0	0
FTE         0.0         0.0         0.0         0.0         0           Vacation & Sick (Nominal \$)         Labor         3,468         891         693         929         58           Labor         0         0         0         0         0         0         0           Non-Labor         0         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0         0           Total         3,468         891         693         929         58           FTE         0.0         0.0         0.0         0.0         0           Escalation to 2009\$         E         0         0         0         0         0           Labor         2,844         518         279         146         0         0         0           NSE         0         0         0         0         0         0         0         0           Recorded-Adjusted (Constant 2009\$)         E         0         0         0         0         0         0         0         0         0         0         0         0         0 <td>NSE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	NSE	0	0	0	0	0
Vacation & Sick (Nominal \$)           Labor         3,468         891         693         929         58           Non-Labor         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           Total         3,468         891         693         929         58           FTE         0.0         0.0         0.0         0         0           Escalation to 2009\$	Total	20,339	4,988	3,971	4,820	3,233
Labor         3,468         891         693         929         56           Non-Labor         0 <td></td> <td></td> <td>0.0</td> <td>0.0</td> <td>0.0</td> <td>0.0</td>			0.0	0.0	0.0	0.0
Non-Labor         0	Vacation & Sick (Nomina	al \$)				
NSE         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         58         993         929         58         58         993         929         58         58         993         929         58         58         58         58         993         929         58	Labor	3,468	891	693	929	584
Total         3,468         891         693         929         58           FTE         0.0         0.0         0.0         0.0         0         0           Escalation to 2009\$         Labor         2,844         518         279         146         146           Non-Labor         0 <td< td=""><td>Non-Labor</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></td<>	Non-Labor	0	0	0	0	0
FTE       0.0       0.0       0.0       0.0       0.0       0         Escalation to 2009\$       Labor       2,844       518       279       146       146         Non-Labor       0<	NSE	0	0	0	0	0
Escalation to 2009\$         Labor       2,844       518       279       146         Non-Labor       0       0       0       0         NSE       0       0       0       0       0         Total       2,844       518       279       146       0         FTE       0.0       0.0       0.0       0.0       0       0         Recorded-Adjusted (Constant 2009\$)       U       U       0       0       0       0       0         Labor       26,651       6,397       4,942       5,894       3,87       0	Total	3,468	891	693	929	584
Labor       2,844       518       279       146         Non-Labor       0       0       0       0       0         NSE       0       0       0       0       0       0         Total       2,844       518       279       146       0         FTE       0.0       0.0       0.0       0.0       0       0         Recorded-Adjusted (Constant 2009\$)       Labor       26,651       6,397       4,942       5,894       3,87         Non-Labor       0       0       0       0       0       0         NSE       0       0       0       0       0       0       0		0.0	0.0	0.0	0.0	0.0
Non-Labor         0	Escalation to 2009\$					
NSE         0	Labor	2,844	518	279	146	0
Total         2,844         518         279         146           FTE         0.0         0.0         0.0         0.0         0           Recorded-Adjusted (Constant 2009\$)	Non-Labor	0	0	0	0	0
FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Constant 2009\$)	NSE	0	0	0	0	0
Labor         26,651         6,397         4,942         5,894         3,87           Non-Labor         0	Total	2,844	518	279	146	0
Labor         26,651         6,397         4,942         5,894         3,87           Non-Labor         0			0.0	0.0	0.0	0.0
Non-Labor         0         0         0         0           NSE         0 <td< td=""><td>Recorded-Adjusted (Cor</td><td>nstant 2009\$)</td><td></td><td></td><td></td><td></td></td<>	Recorded-Adjusted (Cor	nstant 2009\$)				
NSE <u>0</u> <u>0</u> <u>0</u> <u>0</u>	Labor	26,651	6,397	4,942	5,894	3,818
	Non-Labor	0	0	0	0	0
Total 26.651 6.397 4.942 5.894 3.87	NSE	0		0	0	0
	Total	26,651	6,397	4,942	5,894	3,818
FTE 0.0 0.0 0.0 0.0 0	FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	A. Compensation
Category-Sub:	3. Comp-Long Term Incentive Plan
Workpaper:	2CP000.002 - Comp-Long Term Incentive Plan

#### Summary of Adjustments to Recorded:

In Nominal \$ (000)							
′ear	2005	2006	2007	2008	2009		
Labor	20,339	4,988	3,971	4,820	3,233		
Non-Labor	-255	-368	-346	-5	0		
NSE	0	0	0	0	0		
Total	20,084	4,620	3,625	4,814	3,233		
FTE	0.0	0.0	0.0	0.0	0.0		

#### Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	RefID
2005	0	-255	0	0.0	1-Sided Adj	N/A	DSREED2009111 3125916020
Remove no	on-recurring o	costs					5125510020
2005	20,339	0	0	0.0	1-Sided Adj	N/A	DSREED2009111
Record 20	05 Long Tern	n Incentive P	lan costs				3125940070
2005 Total	20,339	-255	0	0.0			
2006	4,988	0	0	0.0	1-Sided Adj	N/A	DSREED2009111
Record 20	06 Long Tern	n Incentive P	lan costs				3130200633
2006	0	-368	0	0.0	1-Sided Adj	N/A	DSREED2009111
Remove no	on recurring c	costs					3130213743
2006 Total	4,988	-368	0	0.0			
2007	0	-346	0	0.0	1-Sided Adj	N/A	DSREED2009111
Remove no	on-recurring o	costs					3133017900
2007	3,971	0	0	0.0	1-Sided Adj	N/A	DSREED2009111
	·	-		0.0		11/7	3133039713
Record 20	07 Long Tern	n Incentive P	lan costs				
2007 Total	3,971	-346	0	0.0			

SCG/COMPENSATION, HEALTH & WELFARE/Exh No:SCG-19-WP/Witness: D. Robinson Pages 24 of 216

COMPENSATION, HEALTH & WELFARE

Robinson, Debbie Sue

Area:

Witness:

Category: Category-Sub:		compensation omp-Long Te		ive Plan				
Workpaper:				Term Incentive Plar	n			
Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u> <u>Adj Typ</u>	be From CCtr	<u>RefID</u>		
2008	0	-5	0	0.0 1-Sided Adj	N/A	DSREED2009111 3134429057		
Remove no	n-recurring c	osts						
2008	4,820	0	0	0.0 1-Sided Adj	N/A	DSREED2009111 3134516917		
Record Lon	g Term Ince	ntive plan cos	sts for 200	8				
2008 Total	4,820	-5	0	0.0				
2009	3,233	0	0	0.0 1-Sided Adj	N/A	DSREED2010050 4132224400		
Transfer Lo	Transfer Long Term Incentive Plan costs to correct workgroup.							
2009 Total	3,233	0	0	0.0				

Supplemental Workpapers for Workpaper 2CP000.002

# Southern California Gas Company

Test Year 2012 GRC - APP

Non-Shared Service Workpapers

SoCalG	as										
Long Ter	m Incenti	ve Plan Pro	ject	ion							
For Years 2009-2012											
				ASSU	MP <sup>-</sup>	ΓΙΟΙ	NS	1		<u> </u>	
	1. Restricted stock and stock options are calculated based on accounting expense incurred for awards issued to SoCalGas employees.										
								ootri	atad		
	<ol><li>The accounting expense is derived by mulitplying the fair value of each restricted stock unit and stock option award by the number of awards issued for each year.</li></ol>										
		s issued in 20									
		ed by outside			buot		r dottaar grant	o and			
		grants is cons			s iss	ued	in 2010 assu	ming			
	increases o	-		Ŭ				Ŭ			
5. Employ	ee populatio	ons based on	curre	ent positions	/leve	els ar	nd does inclu	de			
forecas	ted transfer	s in 2011 as <mark>j</mark>	part o	of reorganiz	ation						
6. Number	of participa	ants in plan fo	r eac	ch year are a	as fol	lows	:				
				2009			2010		2011		2012
				29			34		54		54
	ſ	1	1		1					1	
				• • •							
				Actual				P	rojected		
Туре				2009			2010		2011		2012
Restricted	Restricted Stock Awards/Units \$ 2,708,715					\$	3,128,499	\$	4,161,104	\$	4,347,372
Nonqualified Stock Options		Ψ	524,685		Ψ	771,982	Ψ	971,547	Ψ	1,014,120	
				52 1,000			711,002		011,011		.,011,120
Total Cost			\$	3,233,400		\$	3,900,481	\$	5,132,651	\$	5,361,492

Area:COMPENSATION, HEALTH & WELFAREWitness:Robinson, Debbie SueCategory:B. Health BenefitsWorkpaper:VARIOUS

#### Summary for Category: B. Health Benefits

Γ		In 2009\$ (0	00)	
ſ	Adjusted-Recorded			
	2009	2010	2011	2012
Labor	0	0	0	0
Non-Labor	56,211	0	0	0
NSE	0	60,191	69,845	77,762
Total	56,211	60,191	69,845	77,762
FTE	0.0	0.0	0.0	0.0
Workpapers belonging t 2PB000.000 MEDICAL				
Labor	0	0	0	0
Non-Labor	50,248	0	0	0
NSE	0	53,701	63,032	70,735
Total	50,248	53,701	63,032	70,735
FTE	0.0	0.0	0.0	0.0
2PB000.001 DENTAL				
Labor	0	0	0	0
Non-Labor	3,305	0	0	0
NSE	0	3,542	3,672	3,675
Total	3,305	3,542	3,672	3,675
FTE	0.0	0.0	0.0	0.0
2PB000.002 VISION				
Labor	0	0	0	0
Non-Labor	490	0	0	0
NSE	0	470	487	487
Total	490	470	487	487
FTE	0.0	0.0	0.0	0.0
2PB000.003 WELLNE	SS			
Labor	0	0	0	0
Non-Labor	487	0	0	0
NSE	0	724	745	795
Total	487	724	745	795
FTE	0.0	0.0	0.0	0.0
2PB000.004 EMPLOY	EE ASSISTANCE PROGRAM			
Labor	0	0	0	0
Non-Labor	719	0	0	0
NSE	0	719	740	760
Total	719	719	740	760
			110	

SCG/COMPENSATION, HEALTH & WELFARE/Exh No:SCG-19-WP/Witness: D. Robinson Pages 28 of 216

Area:COMPENSATION, HEALTH & WELFAREWitness:Robinson, Debbie SueCategory:B. Health BenefitsWorkpaper:VARIOUS

	In 2009\$ (000)						
	Adjusted-Recorded		Adjusted-Forecast				
	2009	2010	2011	2012			
2PB000.005 MENTA	LHEALTH						
Labor	0	0	0	0			
Non-Labor	962	0	0	0			
NSE	0	1,035	1,169	1,310			
Total	962	1,035	1,169	1,310			
FTE	0.0	0.0	0.0	0.0			

Beginning of Workpaper 2PB000.000 - MEDICAL

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub	1. Medical
Workpaper:	2PB000.000 - MEDICAL

#### Activity Description:

SCG provides employees with group health benefits including medical, dental, vision, employee assistance, mental health and substance abuse and wellness plans. MEDICAL: SCG offers several medical plan designs to meet the varying needs of employees and their dependents and consistent with its collective bargaining agreements.

#### Forecast Methodology:

#### Labor - Zero-Based

Please see Zero Based method for more information.

#### Non-Labor - Zero-Based

Please see Zero Based method for more information.

#### NSE - Zero-Based

Zero Based method chosen as projected costs are based on changes in medical premiums and headcount, which cannot be projected using other methods.

#### Summary of Results:

				ln 20	09\$ (000)				
		Adju	sted-Record	ded		Ad	Adjusted-Forecast		
Years	2005	2006	2007	2008	2009	2010	2011	2012	
Labor	0	0	0	0	0	0	0	0	
Non-Labor	35,515	38,137	41,870	42,945	50,248	0	0	0	
NSE	0	0	0	0	0	53,701	63,032	70,735	
Total	35,515	38,137	41,870	42,945	50,248	53,701	63,032	70,735	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	1. Medical
Workpaper:	2PB000.000 - MEDICAL

#### Forecast Summary:

		In 2009 \$(000)									
Forecast Method		Ba	ase For	recast	Fore	Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>20</u>	<u>)11 201</u>	<u>2 2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	
Labor	Zero-Based	0		0	0 0	0	0	0	0	0	
Non-Labor	Zero-Based	0		0	0 0	0	0	0	0	0	
NSE	Zero-Based	0		0	0 53,701	63,032	70,735	53,701	63,032	70,735	
Total		0		0	0 53,701	63,032	70,735	53,701	63,032	70,735	
FTE	E Zero-Based			0.0 0.	0 0.0	0.0	0.0	0.0	0.0	0.0	
orecast Adju	stment Details:				-						
Year/Expl. Labor		<u>r</u>	<u>NLbr</u> <u>NSE</u>		<u>Total</u>	<u>FTE</u>	Adj_Type				
2010 0		)	0 53,701		53,701	0.0	1-Sideo	1-Sided Adj			
2010 Medical Projectio		on									
2010 Total 0		)	0 53,701		53,701	0.0					
2011	2011 0		0 63,032		63,032	0.0	1-Sided Adj				
2011 0		,	0	03,032	03,032	0.0	1-01060	i Auj			
201	11 Medical Projecti	on									
2011 T	2011 Total 0		0 63,032		63,032	0.0					
2012	(	)	0	70,735	70,735	0.0	1-Sideo	d Adj			
201	12 Medical Projection	on									
2012 T	otal (	)	0	70,735	70,735	0.0					

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	1. Medical
Workpaper:	2PB000.000 - MEDICAL

## Determination of Adjusted-Recorded:

etermination of Aujusteu-i	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	83	62	-18	6	3
Non-Labor	35,373	51,614	45,651	48,603	50,467
NSE	0	0	0	0	0
Total	35,456	51,676	45,634	48,609	50,470
FTE	1.4	0.7	-0.2	0.1	0.0
Adjustments (Nominal \$) **	*				
Labor	-83	-62	18	-6	-3
Non-Labor	-3,739	-16,406	-5,703	-5,550	-218
NSE	0	0	0	0	0
Total	-3,822	-16,469	-5,685	-5,556	-221
FTE	-1.4	-0.7	0.2	-0.1	0.0
Recorded-Adjusted (Nomir	nal \$)				
Labor	0	0	0	0	0
Non-Labor	31,633	35,208	39,949	43,053	50,248
NSE	0	0	0	0	0
Total	31,633	35,208	39,949	43,053	50,248
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal S	\$)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	3,882	2,929	1,922	-107	0
NSE	0	0	0	0	0
Total	3,882	2,929	1,922	-107	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Const	ant 2009\$)				
Labor	0	0	0	0	0
Non-Labor	35,515	38,137	41,870	42,945	50,248
NSE	0	0	0	0	0
Total	35,515	38,137	41,870	42,945	50,248
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	1. Medical
Workpaper:	2PB000.000 - MEDICAL

### Summary of Adjustments to Recorded:

		In Nor	ninal \$ (000)		
Year	2005	2006	2007	2008	2009
Labor	-83	-62	18	-6	-3
Non-Labor	-3,739	-16,406	-5,703	-5,550	-218
NSE	0	0	0	0	0
Total —	-3,822	-16,469	-5,685	-5,556	-221
FTE	-1.4	-0.7	0.2	-0.1	0.0

### Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	RefID
2005	-83	0	0	0.0	1-Sided Adj	N/A	DSREED2009110 4112153873
Remove n	on-recurring la	bor costs					
2005	0	0	0	-1.4	1-Sided Adj	N/A	DSREED2009110 4112210187
Remove n	on-recurring F	TE					
2005	0	-1,956	0	0.0	CCTR Transf	To 2200-0005.001	DSREED2009110 4112257767
Transfer D	ental costs to	correct wor	kgroup				
2005	0	-554	0	0.0	CCTR Transf	To 2200-0005.002	DSREED2009110 4112324627
Transfer vi	ision costs to o	correct work	group				
2005	0	-356	0	0.0	CCTR Transf	To 2200-0005.003	DSREED2009110 4112405813
Transfer V	Vellness costs	to correct w	vorkgroup				
2005	0	-237	0	0.0	CCTR Transf	To 2200-0005.004	DSREED2009110 4112437250
Transfer E	AP costs to co	orrect workg	Iroup				1112101200
2005	0	-1,035	0	0.0	CCTR Transf	To 2200-0005.005	DSREED2009110 4112502440
Transfer M	lental Health c	osts to corr	ect workgro	oup			1112002110
2005	0	-30	0	0.0	CCTR Transf	To 2200-0005.007	DSREED2009110 4112526270
Transfer A	D&D costs to	correct worl	kgroup				1112020210
2005	0	-981	0	0.0	CCTR Transf	To 2200-0005.006	DSREED2009110 4112548130
Transfer L	ife Insurance of	costs to corr	ect workgro	oup			

Year/Expl.	Labor	<u>NLbr</u>	<u>NSE</u>	FTE	Adj Type	From CCtr	<u>RefID</u>
2005	0	-41	0	0.0	CCTR Transf	To 2200-0005.008	DSREED2009110
Transfer B	usiness Trav	el Insurance o	costs to co	rrect w	vorkgroup		4113422450
2005	0	-2,786	0	0.0	CCTR Transf	To 2200-8959.000	DSREED2009110
Transfer L	ong-Term Dis	abilty costs to	o correct w	orkgro	oup		4113509873
2005	0	-2,796	0	0.0	CCTR Transf	To 2200-0005.012	DSREED2009110
Transfer S	Supplemental	Pension to co	orrect work	group			4113656017
2005	0	-36,258	0	0.0	CCTR Transf	To 2200-8001.001	DSREED2009110
Transfer P	BOP costs to	correct work	group				4113733470
2005	0	-10,914	0	0.0	CCTR Transf	To 2200-0005.014	DSREED2009110
Transfer R	Retirement Sa	vings Plan co	sts to corr	ect wo	rkgroup		4113945583
2005	0	-14,138	0	0.0	CCTR Transf	To 2200-8959.001	DSREED2009110
Reclass W	/orkers' Comp	pensation cos	ts to corre	ct worl	kgroup.		4114044880
2005	0	-1,328	0	0.0	CCTR Transf	To 2200-0005.015	DSREED2009110 4114517510
Transfer B	enefit Fees &	Services cos	sts to corre	ect wor	kgroup		4114317310
2005	0	-152	0	0.0	CCTR Transf	To 2200-0005.021	DSREED2009110 4114632920
Transfer S	pecial Events	costs to corr	ect workgr	oup			4114052920
2005	0	-252	0	0.0	CCTR Transf	To 2200-0005.016	DSREED2009110 4114724857
Transfer E	ducation Ass	istance costs	to correct	workg	roup		4114724037
2005	0	-95	0	0.0	CCTR Transf	To 2200-0005.017	DSREED2009110 4114806763
Transfer E	mergency Ch	ild Care cost	s to correc	t work	group		4114000703
2005	0	-243	0	0.0	CCTR Transf	To 2200-0005.022	DSREED2009110 4114903530
Transfer S	pecial Events	s costs to corr	ect workgr	oup			4114303330
2005	0	2,796	0	0.0	CCTR Transf	From 2200-0005.012	DSREED2010050 4185240003
Delete - to	reverse cct-t	rsfr from 2200	0-0005.000	)			4100240000
2005	0	10,914	0	0.0	CCTR Transf	From 2200-0005.014	DSREED2010050 4185309677
Delete - to	reverse cct-t	rsfr from 2200	0-0005.000	)			4100003077

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>
2005	0	1,328	0	0.0	CCTR Transf	From 2200-0005.015	DSREED2010050
Delete - to	reverse cct-tr	sfr from 2200	0-0005.000				4185339100
2005	0	252	0	0.0 (	CCTR Transf	From 2200-0005.016	DSREED2010050
Delete - to	reverse cct-tr	sfr from 2200	0-0005.000				4185406177
2005	0	237	0	0.0	CCTR Transf	From 2200-0005.004	DSREED2010050
Delete - to	reverse cct-tr	sfr from 2200	0-0005.000				4185432333
2005	0	152	0	0.0 (	CCTR Transf	From 2200-0005.021	DSREED2010050 4185633503
Delete - to	reverse cct-tr	sfr from 2200	0-0005.000				4105055505
2005	0	356	0	0.0 (	CCTR Transf	From 2200-0005.003	DSREED2010050
Delete - to	reverse cct-tr	sfr from 2200	0-0005.000				4185739520
2005	0	36,258	0	0.0 (	CCTR Transf	From 2200-8001.001	DSREED2010050 4191925583
Delete - to	reverse cct-tr	sfr from 2200	0-0005.000				4191925565
2005	0	18,121	0	0.0	1-Sided Adj	N/A	DSREED2010061 3133336227
Transfer m	nedical costs to	o correct wor	kgroup				5155550227
2005 Total	-83	-3,739	0	-1.4			
2006	0	-1,821	0	0.0	CCTR Transf	To 2200-0005.001	DSREED2009110 3111629100
Transfer d	ental costs to	correct work	group				3111029100
2006	0	-25	0	0.0	CCTR Transf	To 2200-0005.009	DSREED2009110 3112134760
Transfer A	D&D insuranc	e to correct	workgroup				5112154700
2006	0	-1,276	0	0.0 (	CCTR Transf	To 2200-0005.015	DSREED2009110 3112204900
Transfer B	enefit Fees &	Services to o	correct wor	kgroup	1		5112204900
2006	0	-0.575	0	0.0 (	CCTR Transf	To 2200-0005.008	DSREED2009110 3112251027
Transfer B	usiness Trave	el Insurance t	o correct w	/orkgro	up		5112251027
2006	0	-2,426	0	0.0 (	CCTR Transf	To 2200-8959.000	DSREED2009110 3112327717
Transfer L	ong-Term Disa	ability costs t	o correct w	orkgro/	up		5112321111

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	FTE	Adj Type	From CCtr	<u>RefID</u>		
2006	0	-638	0	0.0	CCTR Transf	To 2200-0005.006	DSREED2009110		
Transfer E	Transfer EAP costs to correct workgroup 3125923607								
2006	0	-900	0	0.0	CCTR Transf	To 2200-0005.006	DSREED2009110		
Transfer N	lental Health	costs to corre	ct workgr	oup			3125951573		
2006	0	-358	0	0.0	CCTR Transf	To 2200-0005.003	DSREED2009110		
Transfer V	Vellness costs	s to correct we	orkgroup				3130732583		
2006	-62	0	0	0.0	1-Sided Adj	N/A	DSREED2009110		
Remove n	on-recurring I	abor costs					3131020400		
2006	0	0	0	-0.7	1-Sided Adj	N/A	DSREED2009110		
Remove n	onrecurring F	TE					3131050120		
2006	0	-1,607	0	0.0	CCTR Transf	To 2200-0005.006	DSREED2009110 3131139853		
Tranfer Lit	fe Insurance c	costs to correc	t workgro	up			3131139033		
2006	0	-18,590	0	0.0	CCTR Transf	To 2200-8001.001	DSREED2009110 3131245760		
Transfer F	PBOP costs to	correct work	group				3131243700		
2006	0	-376	0	0.0	CCTR Transf	To 2200-0005.002	DSREED2009110 3131316340		
Transfer V	ision costs to	correct work	group				51515105-0		
2006	0	-98	0	0.0	CCTR Transf	To 2200-0005.017	DSREED2009110 3131356090		
Transfer E	Emergency Ch	ildcare costs	to correct	workg	roup		3131330030		
2006	0	-11,361	0	0.0	CCTR Transf	To 2200-0005.014	DSREED2009110 3131431390		
Record Re	etirement Sav	ings Plan cos	ts to corre	ect worl	kgroup		0101401000		
2006	0	-2,537	0	0.0	CCTR Transf	To 2200-0005.012	DSREED2009110 3131503263		
Transfer S	Transfer Supplemental Pension costs to correct workgroup								
2006	0	-15,868	0	0.0	CCTR Transf	To 2200-8959.001	DSREED2009110 3131543953		
Transfer V	Vorkers' Com	pensation cos	ts to corre	ect wor	kgroup				
2006	0	-412	0	0.0	CCTR Transf	To 2200-0005.016	DSREED2009110 3133427473		
Transfer E	Education Ass	istance to cor	rect work	group			5155421415		

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>
2006	0	-169	0	0.0	CCTR Transf	To 2200-0005.021	DSREED2009110
Transfer S	ervice Recogi	nition costs to	o correct w	orkgrou	qu		3133506397
2006	0	-385	0	0.0	CCTR Transf	To 2200-0005.022	DSREED2009110 3133541693
Transfer S	pecial Events	costs to corr	ect workgr	oup			
2006	0	0.575	0	0.0	CCTR Transf	From 2200-0005.008	DSREED2009111 3130804047
Transfer B	Susiness Trave	el Insurance t	o correct v	vorkgro	up		
2006	0	2,537	0		CCTR Transf	From 2200-0005.012	DSREED2010050 4184722630
	reverse cct-tr	sfr from 2200					
2006	0	11,361	0	0.0 (	CCTR Transf	From 2200-0005.014	DSREED2010050 4184750003
Delete - to	reverse cct-tr	sfr from 2200	)-0005.000	)			
2006	0	1,276	0		CCTR Transf	From 2200-0005.015	DSREED2010050 4184822707
	reverse cct-tr						
2006	0	412	0	0.0 (	CCTR Transf	From 2200-0005.016	DSREED2010050 4184853067
Delete - to	reverse cct-tr	sfr from 2200	)-0005.000	)			
2006	0	169	0	0.0	CCTR Transf	From 2200-0005.021	DSREED2010050 4190054003
Delete - to	reverse cct-tr	sfr from 2200	0-0005.000	)			
2006	0	385	0	0.0	CCTR Transf	From 2200-0005.022	DSREED2010050
Delete - to	reverse cct-tr	sfr from 2200	0-0005.000	)			4190143833
2006	0	18,590	0	0.0	CCTR Transf	From 2200-8001.001	DSREED2010050
Delete - to	reverse cct-tr	sfr from 2200	0-0005.000	)			4191844067
2006	0	7,712	0	0.0	1-Sided Adj	N/A	DSREED2010061
Record me	edical costs to	correct work	group				3124852533
2006 Total	-62	-16,406	0	-0.7			
2007	18	0	0	0.0	1-Sided Adj	N/A	DSREED2009110
Reclass no	on recurring la	bor costs					2140224000

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type	From CCtr	<u>RefID</u>		
2007	0	-2,444	0	0.0	CCTR Transf	To 2200-0005.001	DSREED2009110		
Transfer d	Transfer dental costs to correct workgroup 2140940010								
2007	0	-376	0	0.0	CCTR Transf	To 2200-0005.003	DSREED2009110		
Transfer w	ellness costs	to correct wo	orkgroup				2141017980		
2007	0	-385	0	0.0	CCTR Transf	To 2200-0005.002	DSREED2009110		
Transfer v	ision costs to	correct work	group				2141109137		
2007	0	-28	0	0.0	CCTR Transf	To 2200-0005.007	DSREED2009110 2141226043		
Transfer A	D&D costs to	correct work	group				2141220043		
2007	0	-1,066	0	0.0	CCTR Transf	To 2200-0005.015	DSREED2009110 2141302030		
Transfer B	enefit Fees &	Svcs costs t	o correct v	vorkgro	pup		2141302030		
2007	0	0	0	0.2	1-Sided Adj	N/A	DSREED2009110 2141334843		
Remove n	on-recurring la	abor from be	nefits				2141004040		
2007	0	-942	0	0.0	CCTR Transf	To 2200-0005.006	DSREED2009110 2141717737		
Transfer lif	fe insurance c	osts to corre	ct workgro	oup			2141717107		
2007	0	-636	0	0.0	CCTR Transf	To 2200-0005.004	DSREED2009110 2141744270		
Transfer E	AP costs to c	orrect workgr	oup				2141744270		
2007	0	-700	0	0.0	CCTR Transf	To 2200-0005.005	DSREED2009110 2141815740		
Transfer M	lental Health	costs to corre	ect workgro	oup			2141015740		
2007	0	-73	0	0.0	CCTR Transf	To 2200-0005.017	DSREED2009110 2141848960		
Transfer E	mergency Ch	ild Care to co	orrect work	group			2141040900		
2007	0	-12,601	0	0.0	CCTR Transf	To 2200-0005.014	DSREED2009110 2141920130		
Transfer R	Retirement Sav	vings Plan co	sts to corr	ect wo	rkgroup		2141920100		
2007	0	-72	0	0.0	CCTR Transf	To 2200-0005.015	DSREED2009110 2145123463		
Transfer B	usiness Trave	el Insurance f	o correct v	workgro	oup		2143123403		
2007	0	-3,939	0	0.0	CCTR Transf	To 2200-8959.000	DSREED2009110 2164241687		
Transfer L	ong-Term Dis	ability costs f	o correct v	workgro	oup		2104241007		

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>
2007	0	-17,834	0	0.0 C	CCTR Transf	To 2200-8959.001	DSREED2009110
Transfer V	Vorkers' Com	pensation cos	sts to corre	ct work	group		2164321280
2007	0	-26,667	0	0.0 0	CCTR Transf	To 2200-8000.001	DSREED2009110
Transfer P	BOP costs to	correct work	group				2164400203
2007	0	-2,102	0	0.0 0	CCTR Transf	To 2200-0005.012	DSREED2009110
Transfer S	Supplemental	Pension costs	s to correc	t workgr	oup		2164658990
2007	0	-462	0	0.0 0	CCTR Transf	To 2200-0005.016	DSREED2009110
Transfer E	ducation Ass	istance costs	to correct	workgro	oup		2165521747
2007	0	-122	0	0.0 0	CCTR Transf	To 2200-0005.021	DSREED2009110
Transfer S	Service Recog	nition costs to	o correct w	orkgrou	ıp		2165621717
2007	0	-158	0	0.0 0	CCTR Transf	To 2200-0005.022	DSREED2009110
Transfer S	Special Events	costs to corr	ect workgr	oup			2165709873
2007	0	-1,782	0	0.0 1	-Sided Adj	N/A	DSREED2009111
Adjust me	dical costs to	agree with HI	R records				3133132247
2007	0	-2,102	0	0.0 0	CCTR Transf	From 2200-0005.012	DSREED2010050
Delete - To	o reverse CC <sup>-</sup>	TR-Trsf from	2200-0005	5.000			4182423567
2007	0	4,204	0	0.0 0	CCTR Transf	From 2200-0005.012	DSREED2010050
Delete - to	reverse CCT	R-transfer fro	om 2200-00	005.000	I		4182549253
2007	0	12,601	0	0.0	CCTR Transf	From 2200-0005.014	DSREED2010050
Delete - to	reverse cct-t	rsfr from 2200	0-0005.000	)			4182649817
2007	0	1,066	0	0.0 0	CCTR Transf	From 2200-0005.015	DSREED2010050
Delete - to	reverse cct-t	rsfr from 2200	0-0005.000	)			4182727520
2007	0	462	0	0.0 0	CCTR Transf	From 2200-0005.016	DSREED2010050
Delete - to	reverse cct-t	rsfr from 2200	0-0005.000	)			4182801130
2007	0	376	0	0.0 0	CCTR Transf	From 2200-0005.003	DSREED2010050
Delete - to	reverse cct-t	rsfr from 2200	0-0005.000	)			4182930600

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	1. Medical
Workpaper:	2PB000.000 - MEDICAL

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>
2007	0	122	0	0.0	CCTR Transf	From 2200-0005.021	DSREED2010050
Delete - to	o reverse cct-tr	sfr from 2200	0-0005.000	)			4190442787
2007	0	158	0	0.0	CCTR Transf	From 2200-0005.022	DSREED2010050
Delete - to	o reverse cct-tr	sfr from 2200	0-0005.000	)			4190505707
2007	0	26,667	0	0.0	CCTR Transf	From 2200-8001.001	DSREED2010050
Delete - to	o reverse cct-tr	sfr from 2200	0-0005.000	)			4191753350
2007	0	23,132	0	0.0	1-Sided Adj	N/A	DSREED2010061
Transfer n	nedical costs t	o correct wor	kgroup				3115840383
2007 Total	18	-5,703	0	0.2			
2008	-6	0	0	0.0	1-Sided Adj	N/A	DSREED2009102
Remove c	one-time costs						9092626210
2008	0	-2,463	0	0.0	CCTR Transf	To 2200-0005.001	DSREED2009102
Transfer d	lental costs to	correct work	group				9092701537
2008	0	-900	0	0.0	CCTR Transf	To 2200-0005.005	DSREED2009102
Transfer n	nental health c	costs to corre	ct workgro	up			9092858057
2008	0	-640	0	0.0	CCTR Transf	To 2200-0005.004	DSREED2009102
Transfer E	EAP costs to c	orrect workgr	oup				9092930070
2008	0	-365	0	0.0	CCTR Transf	To 2200-0005.002	DSREED2009102 9093001370
Transfer v	vision costs to	correct work	group				9093001370
2008	0	-12,361	0	0.0	CCTR Transf	To 2200-0005.014	DSREED2009102
Transfer F	Retirement Sav	vings Plan co	sts to corr	ect wor	kgroup		9093043213
2008	0	-9	0	0.0	CCTR Transf	To 2200-0005.007	DSREED2009102
Transfer A	AD&D costs to	correct work	group				9093252030
2008	0	-1,365	0	0.0	CCTR Transf	To 2200-0005.015	DSREED2009102
Transfer E	Benefit Fees &	Services cos	sts to corre	ct work	kgroup		9093400110

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	<u>Adj Type</u>	From CCtr	RefID
2008	0	-4,262	0	0.0	CCTR Transf	To 2200-8959.000	DSREED2009102
Transfer D	Disability Costs	s to Correct w	orkgroup				9093454110
2008	0	-77	0	0.0	CCTR Transf	To 2200-0005.017	DSREED2009102
Transfer E	Emergency Ch	ild Care cost	s to correc	t workg	Iroup		9093532673
2008	0	-16,256	0	0.0	CCTR Transf	To 2200-8001.001	DSREED2009102
Transfer F	PBOP costs to	correct cost	center				9093619707
2008	0	-307	0	0.0	CCTR Transf	To 2200-0005.003	DSREED2009102
Transfer V	Vellness costs	to correct we	orkgroup				9093655737
2008	0	-3,037	0	0.0	CCTR Transf	To 2200-0005.012	DSREED2009102
Transfer S	Supplmental P	ension costs	to correct	workgro	oup		9093737080
2008	0	-706	0	0.0	CCTR Transf	To 2200-0005.016	DSREED2009102
Transfer E	Education Assi	stance to cor	rect workg	Iroup			9093817580
2008	0	-23,074	0	0.0	CCTR Transf	To 2200-8959.001	DSREED2009102
Transfer V	Vorkers' Comp	pensation cos	sts to corre	ect work	group		9094156710
2008	0	-475	0	0.0	CCTR Transf	To 2200-0005.022	DSREED2009102 9094620623
Transfer S	Special Events	costs to corr	ect workgr	roup			9094620623
2008	0	-23	0	0.0	CCTR Transf	To 2200-0005.008	DSREED2009102
Transfer E	Business Trave	el Insurance t	o correct v	vorkgro	pup		9095122660
2008	0	-217	0	0.0	CCTR Transf	To 2200-0005.021	DSREED2009102 9095219223
Transfer S	Service Recog	nition costs to	o correct w	vorkgrou	up		9095219225
2008	0	3,037	0	0.0	CCTR Transf	From 2200-0005.012	DSREED2010050
Delete - to	o reverse cct-tr	sfr from 2200	0-0005.000	D			4183545693
2008	0	12,361	0	0.0	CCTR Transf	From 2200-0005.014	DSREED2010050 4183611817
Delete - to	o reverse cct-tr	sfr from 2200	0-0005.000	כ			4103011017
2008	0	1,388	0	0.0	CCTR Transf	From 2200-0005.015	DSREED2010050
Delete - to	o reverse cct-tr	sfr from 2200	0-0005.000	D			4183633693

Area:COMPENSATION, HEALTH & WELFAREWitness:Robinson, Debbie SueCategory:B. Health BenefitsCategory-Sub:1. MedicalWorkpaper:2PB000.000 - MEDICAL

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	NSE	FTE	Adj Type	From CCtr	<u>RefID</u>
2008	0	706	0	0.0	CCTR Transf	From 2200-0005.016	DSREED2010050
Delete - to	reverse cct-tr	sfr from 2200	0-0005.000	)			4183727583
2008	0	23	0	0.0	CCTR Transf	From 2200-0005.015	DSREED2010050
Delete - to	reverse cct-tr	sfr from 2200	)-0005.000	)			4183840537
2008	0	46	0	0.0	CCTR Transf	From 2200-0005.015	DSREED2010050
Delete - to	reverse cct-tr	sfr from 2200	0-0005.000	)			4183925787
2008	0	92	0	0.0	CCTR Transf	From 2200-0005.015	DSREED2010050 4183951910
Delete - to	reverse cct-tr	sfr from 2200	0-0005.000	)			4103931910
2008	0	-184	0	0.0	CCTR Transf	From 2200-0005.015	DSREED2010050
Delete - to	reverse cct-tr	sfr from 2200	)-0005.000	)			4184017753
2008	0	307	0	0.0	CCTR Transf	From 2200-0005.003	DSREED2010050
Delete - to	reverse cct-tr	sfr from 2200	)-0005.000	)			4184420457
2008	0	217	0	0.0	CCTR Transf	From 2200-0005.021	DSREED2010050 4190913973
Delete - to	reverse cct-tr	sfr from 2200	0-0005.000	)			4190913973
2008	0	475	0	0.0	CCTR Transf	From 2200-0005.022	DSREED2010050 4190938457
Delete - to	reverse cct-tr	sfr from 2200	)-0005.000	)			4190936437
2008	0	16,256	0	0.0	CCTR Transf	From 2200-8001.001	DSREED2010050 4191641160
Delete - to	reverse cct-tr	sfr from 2200	)-0005.000	)			4191041100
2008	0	26,263	0	0.0	1-Sided Adj	N/A	DSREED2010061
Transfer n	nedical costs to	o correct wor	kgroup				3105400730
2008	0	0	0	-0.1	1-Sided Adj	N/A	DSREED2010061
Remove F	TE from Medi	cal					3105504433
2008 Total	-6	-5,550	0	-0.1			
2009	-3	0	0	0.0	1-Sided Adj	N/A	DSREED2010050
Remove la	abor costs reco	orded to Med	ical				4115030713

SCG/COMPENSATION, HEALTH & WELFARE/Exh No:SCG-19-WP/Witness: D. Robinson Pages 43 of 216

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	1. Medical
Workpaper:	2PB000.000 - MEDICAL

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	<u>Adj Type</u>	From CCtr	RefID
2009	0	-166	0	0.0 1	-Sided Adj	N/A	DSREED2010050 4121907447
Transfer M	lass Transit co	sts to correc	t workgrou	up			1121001111
2009	0	-53	0	0.0 1	-Sided Adj	N/A	DSREED2010061 4175852260
Transfer M	ledical costs to	correct wor	kgroup				4110002200
2009 Total	-3	-218	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.000

Southe	ern (	Califo	rnia Gas Compa	any											
rojecte	d M	edical	Cost												
009-20															
								ASSUMPT	IONS						
													Projected		
												<u>2010</u>	<u>2011</u>	<u>2012</u>	
			based on number of e					increases or o	lecreases			7,464	7,729	7,734	
			provided by Case Ma												
			pe and level of cover		0-2012 is c	alculated us	sing actual en	rollment as o	April 2010 (	a1)					
			unt (including any ch												
			er Only Rates" (b) for al premium "Annual			(b) for 201	1-2012 are ba	sed on the m	adical						
			ses as provided by To					sed on the m	suicai				13.0%	12.0%	
-			l costs for inactive er		-			reased by the	rate increas	es noted al	oove.			121070	
			ction is cost of the "												
			es provided by Towe								nder				
			negotiated together												
			redit is projected bas								ulutoly.				
			medical rate inflatio			reagn / prin,	2010 414 110			,					
								Participa	ints						
							(a1)			(a1) * (1)					
						Actual	% of 4/1/10	Average		Projected		Actual		cted Total ER Pr	
Carr	ier / 1	Гуре				Actual 04/01/10		Average 2009			<u>2012</u>	Actual 2009	Projec <u>2010</u>	cted Total ER Pr 2011	emium <u>2012</u>
		Гуре					% of 4/1/10			Projected	<u>2012</u>				
Non Unic	on					<u>04/01/10</u>	% of 4/1/10 <u>Total</u>	2009	<u>2010</u>	Projected 2011		2009	<u>2010</u>	<u>2011</u>	<u>2012</u>
Non Unic Blue	on Cros					<u>04/01/10</u> 1,409	% of 4/1/10 <u>Total</u> 19.7%	<u>2009</u> 1,425	<u>2010</u> 1,474	2011 1,526	1,527	2009 \$ 12,561,468	<b>2010</b> \$ 13,554,953	2011 \$ 15,860,912	2012 \$ 17,775,713
Non Unic Blue Kais	on Cros er	SS .				04/01/10 1,409 233	% of 4/1/10 <u>Total</u> 19.7% 3.27%	2009 1,425 236	2010 1,474 244	Projected           2011           1,526           252	1,527 253	2009 \$ 12,561,468 \$ 1,615,641	2010 \$ 13,554,953 \$ 1,804,406	2011 \$ 15,860,912 \$ 2,111,371	2012 \$ 17,775,713 \$ 2,366,265
Non Unic Blue	on Cros er	SS .				<u>04/01/10</u> 1,409	% of 4/1/10 <u>Total</u> 19.7%	<u>2009</u> 1,425	<u>2010</u> 1,474	2011 1,526	1,527	2009 \$ 12,561,468	<b>2010</b> \$ 13,554,953 \$ 1,804,406	2011 \$ 15,860,912 \$ 2,111,371	2012 \$ 17,775,713 \$ 2,366,265
Non Unic Blue Kais	on Cros er fiCar	6	lon Union			04/01/10 1,409 233	% of 4/1/10 <u>Total</u> 19.7% 3.27%	2009 1,425 236	2010 1,474 244	Projected           2011           1,526           252	1,527 253	2009 \$ 12,561,468 \$ 1,615,641 \$ 300,966	2010 \$ 13,554,953 \$ 1,804,406 \$ 346,023	2011 \$ 15,860,912 \$ 2,111,371	2012 \$ 17,775,713 \$ 2,366,265 \$ 453,768
Non Unic Blue Kais	on Cros er fiCar	6	lon Union			04/01/10 1,409 233 27	% of 4/1/10 <u>Total</u> 19.7% 3.27% 0.38%	2009 1,425 236 30	2010 1,474 244 28	<b>2011</b> 1,526 252 29	1,527 253 29	2009 \$ 12,561,468 \$ 1,615,641 \$ 300,966	2010 \$ 13,554,953 \$ 1,804,406 \$ 346,023	2011 \$ 15,860,912 \$ 2,111,371 \$ 404,888 \$ 18,377,171	2012 \$ 17,775,713 \$ 2,366,265 \$ 453,768 \$ 20,595,746
Non Unic Blue Kais	on Cros er fiCar	6	lon Union			04/01/10 1,409 233 27	% of 4/1/10 <u>Total</u> 19.7% 3.27% 0.38%	2009 1,425 236 30	2010 1,474 244 28	<b>2011</b> 1,526 252 29	1,527 253 29	2009 \$ 12,561,468 \$ 1,615,641 \$ 300,966 \$ 14,478,075	2010 \$ 13,554,953 \$ 1,804,406 \$ 346,023 \$ 15,705,383 8.48%	2011 \$ 15,860,912 \$ 2,111,371 \$ 404,888 \$ 18,377,171 17.01%	2012 \$ 17,775,713 \$ 2,366,265 \$ 453,768 <b>\$ 20,595,746</b> 12.079
Non Unic Blue Kais Paci Union Blue	on Cros er fiCaro	e Total N	lon Union			04/01/10 1,409 233 27 1,669 4,014	% of 4/1/10 Total 19.7% 3.27% 0.38% 23.39% 56.25%	2009 1,425 236 30 1,691 4,051	2010 1,474 244 28 1,746 4,199	Projected 2011 1,526 252 29 1,808 4,348	1,527 253 29	2009 \$ 12,561,468 \$ 1,615,641 \$ 300,966 <b>\$ 14,478,075</b> \$ 32,534,957	2010 \$ 13,554,953 \$ 1,804,406 \$ 346,023 \$ 15,705,383 8.48% \$ 34,211,327	2011 \$ 15,860,912 \$ 2,111,371 \$ 404,888 \$ 18,377,171 17.01% \$ 40,031,332	2012 \$ 17,775,713 \$ 2,366,265 \$ 453,768 <b>\$ 20,595,746</b> 12.079 \$ 44,864,096
Non Unic Blue Kais Paci Union Blue Kais	on er fiCaro fiCaro er er	e Total N	lon Union			04/01/10 1,409 233 27 1,669 4,014 722	% of 4/1/10 Total 19.7% 3.27% 0.38% 23.39% 23.39% 56.25% 10.12%	2009 1,425 236 30 1,691 4,051 718	2010 1,474 244 28 1,746 4,199 755	Projected 2011 1,526 252 29 1,808 4,348 782	1,527 253 29 <b>1,809</b> 4,350 783	2009 \$ 12,561,468 \$ 1,615,641 \$ 300,966 <b>\$ 14,478,075</b> \$ 32,534,957 \$ 5,112,678	2010 \$ 13,554,953 \$ 1,804,406 \$ 346,023 \$ 15,705,383 8.48% \$ 34,211,327 \$ 5,504,577	2011 \$ 15,860,912 \$ 2,111,371 \$ 404,888 <b>\$ 18,377,171</b> 17.01% \$ 40,031,332 \$ 6,441,011	2012 \$ 17,775,713 \$ 2,366,265 \$ 453,768 <b>20,595,746</b> 12.079 \$ 44,864,096 \$ 7,218,600
Non Unic Blue Kais Paci Union Blue	on er fiCaro fiCaro er er	e Total N	lon Union			04/01/10 1,409 233 27 1,669 4,014	% of 4/1/10 Total 19.7% 3.27% 0.38% 23.39% 56.25%	2009 1,425 236 30 1,691 4,051	2010 1,474 244 28 1,746 4,199	Projected 2011 1,526 252 29 1,808 4,348	1,527 253 29 <b>1,809</b> 4,350	2009 \$ 12,561,468 \$ 1,615,641 \$ 300,966 <b>\$ 14,478,075</b> \$ 32,534,957	2010 \$ 13,554,953 \$ 1,804,406 \$ 346,023 \$ 15,705,383 8.48% \$ 34,211,327 \$ 5,504,577	2011 \$ 15,860,912 \$ 2,111,371 \$ 404,888 <b>\$ 18,377,171</b> 17.01% \$ 40,031,332 \$ 6,441,011	2012 \$ 17,775,713 \$ 2,366,265 \$ 453,768 <b>20,595,746</b> 12.079 \$ 44,864,096 \$ 7,218,600
Non Unic Blue Kais Paci Union Blue Kais	on Cros er fiCare cros er fiCare	Total N				04/01/10 1,409 233 27 1,669 4,014 722 44	% of 4/1/10 Total 19.7% 3.27% 0.38% 23.39% 23.39% 56.25% 10.12% 0.62%	2009 1,425 236 30 1,691 4,051 718 49	2010 1,474 244 28 1,746 4,199 755 46	Projected 2011 1,526 252 29 1,808 4,348 782 48	1,527 253 29 <b>1,809</b> 4,350 783 48	2009 \$ 12,561,468 \$ 1,615,641 \$ 300,966 <b>\$ 14,478,075</b> \$ 32,534,957 \$ 5,112,678 \$ 367,108	2010 \$ 13,554,953 \$ 1,804,406 \$ 346,023 \$ 15,705,383 8.48% \$ 34,211,327 \$ 5,504,577 \$ 327,382	2011 \$ 15,860,912 \$ 2,111,371 \$ 404,888 \$ 18,377,171 17.01% \$ 40,031,332 \$ 6,441,011 \$ 383,076	2012 \$ 17,775,713 \$ 2,366,265 \$ 453,768 <b>20,595,746</b> \$ 20,595,746 \$ 12.079 \$ 44,864,096 \$ 7,218,600 \$ 429,323
Non Unic Blue Kais Paci Union Blue Kais	on Cros er fiCare cros er fiCare	e Total N				04/01/10 1,409 233 27 1,669 4,014 722	% of 4/1/10 Total 19.7% 3.27% 0.38% 23.39% 23.39% 56.25% 10.12%	2009 1,425 236 30 1,691 4,051 718	2010 1,474 244 28 1,746 4,199 755	Projected 2011 1,526 252 29 1,808 4,348 782	1,527 253 29 <b>1,809</b> 4,350 783	2009 \$ 12,561,468 \$ 1,615,641 \$ 300,966 <b>\$ 14,478,075</b> \$ 32,534,957 \$ 5,112,678 \$ 367,108	2010 \$ 13,554,953 \$ 1,804,406 \$ 346,023 \$ 15,705,383 8.48% \$ 34,211,327 \$ 5,504,577 \$ 327,382	2011 \$ 15,860,912 \$ 2,111,371 \$ 404,888 <b>\$ 18,377,171</b> 17.01% \$ 40,031,332 \$ 6,441,011	2012 \$ 17,775,713 \$ 2,366,265 \$ 453,768 <b>20,595,746</b> \$ 20,595,746 \$ 12.079 \$ 44,864,096 \$ 7,218,600 \$ 429,323
Non Unico Blue Kais Paci Unicon Blue Kais Paci	on er fiCare cros er fiCare	e Total N 3S e Total U	Inion			04/01/10 1,409 233 27 1,669 4,014 722 44 44 4,780	% of 4/1/10 Total 19.7% 3.27% 0.38% 23.39% 23.39% 56.25% 10.12% 0.62% 66.98%	2009 1,425 236 30 1,691 4,051 718 49 4,818	2010 1,474 244 28 1,746 4,199 755 46 5,000	Projected 2011 1,526 252 29 1,808 4,348 782 48 5,177	1,527 253 29 1,809 4,350 783 48 5,181	2009 \$ 12,561,468 \$ 1,615,641 \$ 300,966 <b>\$ 14,478,075</b> \$ 32,534,957 \$ 5,112,678 \$ 367,108 <b>\$ 38,014,743</b>	2010 \$ 13,554,953 \$ 1,804,406 \$ 346,023 \$ 15,705,383 8.48% \$ 34,211,327 \$ 5,504,577 \$ 327,382 \$ 40,043,286	2011 \$ 15,860,912 \$ 2,111,371 \$ 404,888 \$ 18,377,171 17.01% \$ 40,031,332 \$ 6,441,011 \$ 383,076 \$ 46,855,419	2012 \$ 17,775,713 \$ 2,366,265 \$ 453,768 <b>\$ 20,595,746</b> 12.07% \$ 44,864,096 \$ 7,218,600 \$ 429,323 <b>\$ 52,512,018</b>
Non Unico Blue Kais Paci Unicon Blue Kais Paci	on er fiCare cros er fiCare	e Total N 3S e Total U				04/01/10 1,409 233 27 1,669 4,014 722 44	% of 4/1/10 Total 19.7% 3.27% 0.38% 23.39% 23.39% 56.25% 10.12% 0.62%	2009 1,425 236 30 1,691 4,051 718 49	2010 1,474 244 28 1,746 4,199 755 46	Projected 2011 1,526 252 29 1,808 4,348 782 48	1,527 253 29 <b>1,809</b> 4,350 783 48	2009 \$ 12,561,468 \$ 1,615,641 \$ 300,966 <b>\$ 14,478,075</b> \$ 32,534,957 \$ 5,112,678 \$ 367,108 <b>\$ 38,014,743</b>	2010 \$ 13,554,953 \$ 1,804,406 \$ 346,023 \$ 15,705,383 8.48% \$ 34,211,327 \$ 5,504,577 \$ 327,382 \$ 40,043,286	2011 \$ 15,860,912 \$ 2,111,371 \$ 404,888 \$ 18,377,171 17.01% \$ 40,031,332 \$ 6,441,011 \$ 383,076	2012 \$ 17,775,713 \$ 2,366,265 \$ 453,768 <b>\$ 20,595,746</b> 12.07% \$ 44,864,096 \$ 7,218,600 \$ 429,323 <b>\$ 52,512,018</b>
Non Unico Blue Kais Paci Union Blue Kais Paci	on Cros fiCard Cros er fiCard fiCard fiCard	e Total N 3S e Total U	Inion			04/01/10 1,409 233 27 1,669 4,014 722 44 4,780 6,449	% of 4/1/10 Total 19.7% 3.27% 0.38% 23.39% 23.39% 56.25% 10.12% 0.62% 66.98% 90.37%	2009 1,425 236 30 1,691 4,051 718 49 4,818 6,509	2010 1,474 244 28 1,746 4,199 755 46 5,000 6,745	Projected 2011 1,526 252 29 1,808 4,348 782 48 5,177 6,985	1,527 253 29 1,809 4,350 783 48 5,181 6,989	2009 \$ 12,561,468 \$ 1,615,641 \$ 300,966 <b>\$ 14,478,075</b> \$ 32,534,957 \$ 5,112,678 \$ 367,108 <b>\$ 38,014,743</b> \$ 52,492,818	2010 \$ 13,554,953 \$ 1,804,406 \$ 346,023 \$ 15,705,383 8.48% \$ 34,211,327 \$ 5,504,577 \$ 327,382 \$ 40,043,286 \$ 55,748,669	2011 \$ 15,860,912 \$ 2,111,371 \$ 404,888 \$ 18,377,171 17.01% \$ 40,031,332 \$ 6,441,011 \$ 383,076 \$ 46,855,419 \$ 65,232,590	2012 \$ 17,775,713 \$ 2,366,265 \$ 453,768 <b>\$ 20,595,746</b> 12.07% <b>\$ 44,864,096</b> \$ 7,218,600 \$ 429,323 <b>\$ 52,512,018</b> \$ 73,107,764
Non Unico Blue Kais Paci Unicon Blue Kais Paci	on Cros fiCard Cros er fiCard fiCard fiCard	e Total N 3S e Total U	Inion			04/01/10 1,409 233 27 1,669 4,014 722 44 44 4,780	% of 4/1/10 Total 19.7% 3.27% 0.38% 23.39% 23.39% 56.25% 10.12% 0.62% 66.98%	2009 1,425 236 30 1,691 4,051 718 49 4,818	2010 1,474 244 28 1,746 4,199 755 46 5,000	Projected 2011 1,526 252 29 1,808 4,348 782 48 5,177	1,527 253 29 1,809 4,350 783 48 5,181	2009 \$ 12,561,468 \$ 1,615,641 \$ 300,966 <b>\$ 14,478,075</b> \$ 32,534,957 \$ 5,112,678 \$ 367,108 <b>\$ 38,014,743</b>	2010 \$ 13,554,953 \$ 1,804,406 \$ 346,023 \$ 15,705,383 8.48% \$ 34,211,327 \$ 5,504,577 \$ 327,382 \$ 40,043,286 \$ 55,748,669	2011 \$ 15,860,912 \$ 2,111,371 \$ 404,888 \$ 18,377,171 17.01% \$ 40,031,332 \$ 6,441,011 \$ 383,076 \$ 46,855,419 \$ 65,232,590	2012 \$ 17,775,713 \$ 2,366,265 \$ 453,768 <b>\$ 20,595,746</b> 12.07% <b>\$ 44,864,096</b> \$ 7,218,600 \$ 429,323 <b>\$ 52,512,018</b> \$ 73,107,764
Non Unico Blue Kais Paci Union Blue Kais Paci A	on Cros er fiCar fiCar fiCar fiCar fiCar fiCar fiCar fiCar	B B Total N B B B B Total U N S S C C C C C C C C C C C C C C C C C	Inion Participants			04/01/10 1,409 233 27 1,669 4,014 722 44 4,780 6,449	% of 4/1/10 Total 19.7% 3.27% 0.38% 23.39% 23.39% 56.25% 10.12% 0.62% 66.98% 90.37%	2009 1,425 236 30 1,691 4,051 718 49 4,818 6,509	2010 1,474 244 28 1,746 4,199 755 46 5,000 6,745	Projected 2011 1,526 252 29 1,808 4,348 782 48 5,177 6,985	1,527 253 29 1,809 4,350 783 48 5,181 6,989	2009 \$ 12,561,468 \$ 1,615,641 \$ 300,966 <b>\$ 14,478,075</b> \$ 32,534,957 \$ 5,112,678 \$ 367,108 <b>\$ 38,014,743</b> \$ 52,492,818	2010 \$ 13,554,953 \$ 1,804,406 \$ 346,023 \$ 15,705,383 8.48% \$ 34,211,327 \$ 5,504,577 \$ 327,382 \$ 40,043,286 \$ 55,748,669	2011 \$ 15,860,912 \$ 2,111,371 \$ 404,888 \$ 18,377,171 17.01% \$ 40,031,332 \$ 6,441,011 \$ 383,076 \$ 46,855,419 \$ 65,232,590 \$ 672,995	2012 \$ 17,775,713 \$ 2,366,265 \$ 453,768 <b>\$ 20,595,746</b> 12.07% <b>\$ 44,864,096</b> \$ 7,218,600 \$ 429,323 <b>\$ 52,512,018</b> \$ 73,107,764
Non Unic Blue Kais Paci Union Blue Kais Paci A	on Cros er fiCar fiCar fiCar fiCar fiCar fiCar fiCar fiCar	B B Total N B B B B Total U N S S C C C C C C C C C C C C C C C C C	Inion			04/01/10 1,409 233 27 1,669 4,014 722 44 4,780 6,449 676	% of 4/1/10 Total 19.7% 3.27% 0.38% 23.39% 23.39% 56.25% 10.12% 0.62% 66.98% 90.37% 9.47%	2009 1,425 236 30 1,691 4,051 718 49 4,818 6,509 670	2010 1,474 244 28 1,746 4,199 755 46 5,000 6,745 707	Projected 2011 1,526 252 29 1,808 4,348 4,348 4,348 5,177 6,985 732	1,527 253 29 <b>1,809</b> 4,350 783 48 <b>5,181</b> 6,989 733	2009 \$ 12,561,468 \$ 1,615,641 \$ 300,966 <b>\$ 14,478,075</b> \$ 32,534,957 \$ 5,112,678 \$ 367,108 <b>\$ 38,014,743</b> \$ 52,492,818	2010 \$ 13,554,953 \$ 1,804,406 \$ 346,023 \$ 15,705,383 \$ 448% \$ 34,211,327 \$ 5,504,577 \$ 327,382 \$ 40,043,286 \$ 55,748,669 \$ 649,920	2011 \$ 15,860,912 \$ 2,111,371 \$ 404,888 \$ 18,377,171 17.01% \$ 40,031,332 \$ 6,441,011 \$ 383,076 \$ 46,855,419 \$ 65,232,590 \$ 672,995	2012 \$ 17,775,713 \$ 2,366,265 \$ 453,768 <b>\$ 20,595,746</b> <b>\$ 20,595,746</b> \$ 12.079 \$ 44,864,096 \$ 7,218,600 \$ 429,323 <b>\$ 52,512,018</b> \$ 73,107,764 \$ 673,430
Non Unic Blue Kais Paci Union Blue Kais Paci A	on Crosser fiCard Crosser fiCard fiCar	Total N B SS B Total N SS B Total U SS S S S S S S S S S S S S S S S S S	Inion Participants			04/01/10 1,409 233 27 1,669 4,014 722 44 4,780 6,449 676	% of 4/1/10 Total 19.7% 3.27% 0.38% 23.39% 23.39% 56.25% 10.12% 0.62% 66.98% 90.37% 9.47%	2009 1,425 236 30 1,691 4,051 718 49 4,818 6,509 670	2010 1,474 244 28 1,746 4,199 755 46 5,000 6,745 707	Projected 2011 1,526 252 29 1,808 4,348 4,348 4,348 5,177 6,985 732	1,527 253 29 <b>1,809</b> 4,350 783 48 <b>5,181</b> 6,989 733	2009 \$ 12,561,468 \$ 1,615,641 \$ 300,966 <b>\$ 14,478,075</b> \$ 32,534,957 \$ 5,112,678 \$ 367,108 <b>\$ 38,014,743</b> \$ 52,492,818 \$ 630,000	2010 \$ 13,554,953 \$ 1,804,406 \$ 346,023 \$ 15,705,383 8.48% \$ 34,211,327 \$ 5,504,577 \$ 327,382 \$ 40,043,286 \$ 55,748,669 \$ 649,920 \$ -	2011 \$ 15,860,912 \$ 2,111,371 \$ 404,888 \$ 18,377,171 17.01% \$ 40,031,332 \$ 6,441,011 \$ 383,076 \$ 46,855,419 \$ 65,232,590 \$ 672,995	2012 \$ 17,775,713 \$ 2,366,265 \$ 453,768 <b>\$ 20,595,746</b> \$ 20,595,746 \$ 12.079 \$ 44,864,096 \$ 7,218,600 \$ 429,323 <b>\$ 52,512,018</b> \$ 73,107,764 \$ 673,430 \$ -
Non Unico Blue Kais Paci Union Blue Kais Paci Paci T Waiv	on Crosser fiCard Crosser fiCard fiCar	Total N B SS B Total N SS B Total U SS S S S S S S S S S S S S S S S S S	Inion Participants			04/01/10 1,409 233 27 1,669 4,014 722 44 4,780 6,449 676	% of 4/1/10 Total 19.7% 3.27% 0.38% 23.39% 23.39% 56.25% 10.12% 0.62% 66.98% 90.37% 9.47%	2009 1,425 236 30 1,691 4,051 718 49 4,818 6,509 670	2010 1,474 244 28 1,746 4,199 755 46 5,000 6,745 707	Projected 2011 1,526 252 29 1,808 4,348 4,348 4,348 5,177 6,985 732	1,527 253 29 <b>1,809</b> 4,350 783 48 <b>5,181</b> 6,989 733	2009 \$ 12,561,468 \$ 1,615,641 \$ 300,966 <b>\$ 14,478,075</b> \$ 32,534,957 \$ 5,112,678 \$ 367,108 <b>\$ 38,014,743</b> \$ 52,492,818 \$ 630,000	2010 \$ 13,554,953 \$ 1,804,406 \$ 346,023 \$ 15,705,383 8.48% \$ 34,211,327 \$ 5,504,577 \$ 327,382 \$ 40,043,286 \$ 55,748,669 \$ 649,920 \$ -	2011 \$ 15,860,912 \$ 2,111,371 \$ 404,888 <b>18,377,171</b> 17.01% \$ 40,031,332 \$ 6,441,011 \$ 383,076 <b>\$ 46,855,419</b> \$ 65,232,590 \$ 672,995 \$ -	2012 \$ 17,775,713 \$ 2,366,265 \$ 453,768 <b>\$ 20,595,746</b> \$ 20,595,746 \$ 12.079 \$ 44,864,096 \$ 7,218,600 \$ 429,323 <b>\$ 52,512,018</b> \$ 73,107,764 \$ 673,430 \$ -

INTERIEU IV		ornia Gas Com al Cost								1				
010-2012	leuica													
010-2012														
	1 1						AS	SUMPTIC	ONS			1	1 1	
													Projected	
												2010	2011	2012
Total base		heard on number of										7,464		
		based on number of					increases or	decreases				7,404	7,729	7,7
	-	s provided by Case	-											
		type and level of cov	-	10-2012 is ca	lculated us	ing actual en	rollment as c	of April 201	0 (a1)					
for total I	headco	ount (including any	changes)											
		ver Only Rates" (b) f												
Increase in	n medi	ical premium "Annu	al Employer (	Only Rates" (	(b) for 201	1-2012 are ba	sed on the m	edical						
premium	n increa	ases as provided by	Towers Wate	son, a certifie	ed actuaria	firm							13.00%	12.0
Employer	medica	al costs for inactive	employees for	or 2010 are a	ctual, 2011	and 2012 inc	reased by th	e rate incre	ases noted	above.				
Retiree sh	ift ded	luction is cost of the	e "Total ER P	remium" shif	fted to the p	ostretiremen	t medical pla	ns and cal	culated					
		iges provided by To								under				
• ·														
-		re negotiated togeth				-	-		-	eparatery.				
		credit is projected b		lits taken thr	ough April,	2010 and inc	reases in 20	1 and 2013	2 by					
half of pr	rojecte	ed medical rate inflat	tion.	1							1		1	
						(2)	Participants			(b) Appu	al Employer Only Rates	(a) x (b)	b) = Total ER Pre	mium
				-		(a)		(a1) * (1)		(b) Annu		(a) X (I	J = TOTALER FR	Fillium
			Plan	Coverage	Actual	% of 4/1/10		Projected		Actual	Projected		Projected	
Carrier /	Туре		Code	Type	04/01/10	Total	2010	2011	2012	2010	<u>2011</u> <u>2012</u>	2010	2011	2012
on Union														
Blue Cro	SS													
HMO			002M	EE only	189	2.65%	198	205	205	\$ 3,639.36		\$ 719,455		
HMO			002M	EE + 1	185	2.59%	194	200	201	\$ 7,279.08	\$ 8,225.36 \$ 9,212.40		\$ 1,648,144	
HMO														
_			002M	EE + 2	388	5.44%	406	420	421	\$ 10,918.44	\$ 12,337.84 \$ 13,818.38	\$ 4,431,075	\$ 5,184,886	\$ 5,810,
Execu			001X	EE only	-	0.00%	-	-	-	\$ 9,602.28	\$ 10,850.58 \$ 12,152.65	\$ -	\$ -	\$
Execu	utive		001X 001X	EE only EE + 1	- 2	0.00%		- 2	- 2	\$ 9,602.28 \$ 9,602.28	\$ 10,850.58 \$ 12,152.65 \$ 10,850.58 \$ 12,152.65	\$ - \$ 20,087	\$- \$23,505	\$ \$ 26,
	utive		001X	EE only	-	0.00%	-	-	-	\$ 9,602.28 \$ 9,602.28	\$ 10,850.58 \$ 12,152.65	\$ -	\$ -	\$
Execu	utive	vice	001X 001X	EE only EE + 1	- 2	0.00%	-	- 2	- 2	\$ 9,602.28 \$ 9,602.28	\$ 10,850.58 \$ 12,152.65 \$ 10,850.58 \$ 12,152.65 \$ 10,850.58 \$ 12,152.65 \$ 10,850.58 \$ 12,152.65	\$ - \$ 20,087 \$ -	\$ - \$ 23,505 \$ -	\$ \$ 26, \$
Execu Execu Point	utive utive		001X 001X 001X	EE only EE + 1 EE + 2	- 2	0.00% 0.03% 0.00%	- 2	- 2 - 199 223	- 2 -	\$ 9,602.28 \$ 9,602.28 \$ 9,602.28 \$ 9,602.28 \$ 5,118.84	\$ 10,850.58 \$ 12,152.65 \$ 10,850.58 \$ 12,152.65 \$ 10,850.58 \$ 12,152.65 \$ 10,850.58 \$ 12,152.65	\$ - \$ 20,087 \$ - \$ 985,159	\$- \$23,505	\$ 26, \$ 26, \$ 1,291,
Execu Execu Point Point	utive utive of Serv	/ice	001X 001X 001X 015M	EE only EE + 1 EE + 2 EE only	- 2 - 184	0.00% 0.03% 0.00% 2.58%	- 2 - 192	- 2 - 199	- 2 - 199	\$ 9,602.28 \$ 9,602.28 \$ 9,602.28 \$ 9,602.28 \$ 5,118.84 \$ 10,237.68	\$ 10,850.58 \$ 12,152.65 \$ 10,850.58 \$ 12,152.65 \$ 10,850.58 \$ 12,152.65 \$ 10,850.58 \$ 12,152.65 \$ 5,784.29 \$ 6,478.40	\$ - \$ 20,087 \$ - \$ 985,159 \$ 2,205,899	\$ - \$ 23,505 \$ - \$ 1,152,753	\$ 26, \$ 26, \$ 1,291, \$ 2,892,
Execu Execu Point Point Point	utive utive of Serv of Serv of Serv	/ice	001X 001X 001X 001X 015M 015M	EE only EE + 1 EE + 2 EE only EE + 1 EE + 2	- 2 - 184 206	0.00% 0.03% 0.00% 2.58% 2.89%	- 2 - 192 215	- 2 - 199 223	- 2 - 199 223	\$ 9,602.28 \$ 9,602.28 \$ 9,602.28 \$ 9,602.28 \$ 5,118.84 \$ 10,237.68	\$ 10,850.58         \$ 12,152.65           \$ 10,850.58         \$ 12,152.65           \$ 10,850.58         \$ 12,152.65           \$ 10,850.58         \$ 12,152.65           \$ 5,784.29         \$ 6,478.40           \$ 11,568.58         \$ 12,956.81           \$ 17,354.36         \$ 19,436.88	\$ 20,087 \$ 20,087 \$ \$ 985,159 \$ 2,205,899 \$ 3,453,706	\$ - \$ 23,505 \$ - \$ 1,152,753 \$ 2,581,164 \$ 4,041,248	\$ 26, \$ 26, \$ \$ 4,291, \$ 2,892, \$ 4,529,
Point	utive utive of Serv of Serv of Serv of Serv	vice vice	001X 001X 001X 015M 015M 015M	EE only EE + 1 EE + 2 EE only EE + 1	- 2 - 184 206 215	0.00% 0.03% 0.00% 2.58% 2.89% 3.01%	- 2 - 192 215 225	- 2 - 199 223 233	- 2 - 199 223 233	\$ 9,602.28 \$ 9,602.28 \$ 9,602.28 \$ 5,118.84 \$ 10,237.68 \$ 15,357.84	\$ 10,850.58         \$ 12,152.65           \$ 10,850.58         \$ 12,152.65           \$ 10,850.58         \$ 12,152.65           \$ 10,850.58         \$ 12,152.65           \$ 5,784.29         \$ 6,478.40           \$ 11,568.58         \$ 12,956.81           \$ 17,354.36         \$ 19,436.88           \$ 5,784.29         \$ 6,478.40	\$ 20,087 \$ 20,087 \$ \$ 985,159 \$ 2,205,899 \$ 3,453,706	\$ - \$ 23,505 \$ - \$ 1,152,753 \$ 2,581,164 \$ 4,041,248	\$ 26, \$ 26, \$ 1,291, \$ 2,892, \$ 4,529,
Execu Execu Point Point Point Point	utive utive of Serv of Serv of Serv of Serv of Serv	vice vice vice-Part Time	001X 001X 001X 015M 015M 015M 016M	EE only           EE + 1           EE + 2           EE only           EE + 1           EE + 2           EE only           EE + 1           EE + 2           EE only	- 2 - 184 206 215 2	0.00% 0.03% 0.00% 2.58% 2.89% 3.01% 0.03%	- 2 - 192 215 225 2	- 2 - 199 223 233 233	- 2 - 199 223 233 233 2	\$ 9,602.28 \$ 9,602.28 \$ 9,602.28 \$ 5,118.84 \$ 10,237.68 \$ 15,357.84 \$ 5,118.84	\$ 10,850.58         \$ 12,152.65           \$ 10,850.58         \$ 12,152.65           \$ 10,850.58         \$ 12,152.65           \$ 10,850.58         \$ 12,152.65           \$ 5,784.29         \$ 6,478.40           \$ 11,568.58         \$ 12,956.81           \$ 17,354.36         \$ 19,436.88           \$ 5,784.29         \$ 6,478.40           \$ 17,354.36         \$ 19,436.88           \$ 5,784.29         \$ 6,478.40           \$ 5,806.12         \$ 6,502.86	\$ 20,087 \$ 20,087 \$ - \$ 985,159 \$ 2,205,899 \$ 3,453,706 \$ 10,708 \$ -	\$ - \$ 23,505 \$ - \$ 1,152,753 \$ 2,581,164 \$ 4,041,248 \$ 12,530 \$ -	\$ 26, \$ 2892, \$ 2,892, \$ 4,529, \$ 14,
Point	utive of Serv of Serv of Serv of Serv of Serv of Serv of Serv	/ice /ice ↓ /ice-Part Time /ice-Part Time	001X 001X 001X 015M 015M 015M 016M 016M 016M	EE only EE + 1 EE + 2 EE only EE + 1 EE + 2 EE only EE + 1 EE + 2 EE + 2	- 2 - 184 206 215 2 - -	0.00% 0.03% 0.00% 2.58% 2.89% 3.01% 0.03% 0.00% 0.00%	- 2 - 192 215 225 2 2 -	- 2 - 199 223 233 233 2 -	- 2 - 199 223 233 233 2 - -	\$ 9,602.28 \$ 9,602.28 \$ 9,602.28 \$ 5,118.84 \$ 10,237.68 \$ 15,357.84 \$ 5,118.84 \$ 5,138.16 \$ 7,707.12	\$ 10,850.58         \$ 12,152.65           \$ 10,850.58         \$ 12,152.65           \$ 10,850.58         \$ 12,152.65           \$ 10,850.58         \$ 12,152.65           \$ 11,568.58         \$ 12,152.65           \$ 5,784.29         \$ 6,478.40           \$ 11,568.58         \$ 12,956.81           \$ 17,354.36         \$ 19,436.88           \$ 5,784.29         \$ 6,478.40           \$ 5,784.29         \$ 6,478.40           \$ 5,784.29         \$ 6,478.40           \$ 5,806.12         \$ 6,502.86           \$ 8,709.05         \$ 9,754.13	\$ 20,087 \$ 20,087 \$ - \$ 985,159 \$ 2,205,899 \$ 3,453,706 \$ 10,708 \$ - \$ - \$ -	\$ - \$ 23,505 \$ - \$ 1,152,753 \$ 2,581,164 \$ 4,041,248 \$ 12,530 \$ - \$ - \$	\$ \$ 26,; \$ \$ 1,291,; \$ 2,892,; \$ 4,529, \$ 14,; \$ \$
Execu Execu Point Point Point Point Point Point Safety	utive of Serv of Serv of Serv of Serv of Serv of Serv of Serv y Net	/ice /ice ↓ /ice-Part Time /ice-Part Time	001X 001X 001X 015M 015M 015M 015M 016M 016M 016M 016M	EE only           EE + 1           EE + 2           EE only           EE + 1           EE + 2           EE only           EE + 2           EE only           EE + 1           EE + 2           EE only           EE + 1           EE + 2           EE only           EE + 2           EE only	- 2 - 184 206 215 2 -	0.00% 0.03% 0.00% 2.58% 2.89% 3.01% 0.03% 0.00%	- 2 - 192 215 225 2 2	- 2 199 223 233 2 2 -	- 2 - 199 223 233 233 2 -	\$ 9,602.28 \$ 9,602.28 \$ 9,602.28 \$ 5,118.84 \$ 10,237.68 \$ 15,357.84 \$ 5,118.84 \$ 5,138.16 \$ 7,707.12 \$ 4,175.16	\$ 10,850.58         \$ 12,152.65           \$ 10,850.58         \$ 12,152.65           \$ 10,850.58         \$ 12,152.65           \$ 10,850.58         \$ 12,152.65           \$ 11,568.58         \$ 12,152.65           \$ 5,784.29         \$ 6,478.40           \$ 11,568.58         \$ 12,956.81           \$ 17,354.36         \$ 19,436.88           \$ 5,784.29         \$ 6,478.40           \$ 5,784.29         \$ 6,478.40           \$ 5,784.29         \$ 6,478.40           \$ 5,784.29         \$ 6,478.40           \$ 5,806.12         \$ 6,502.86           \$ 8,709.05         \$ 9,754.13           \$ 4,717.93         \$ 5,284.08	\$ 20,087 \$ 20,087 \$ - \$ 985,159 \$ 2,205,899 \$ 3,453,706 \$ 10,708 \$ - \$ - \$ - \$ - \$ 52,405	\$ - \$ 23,505 \$ - \$ 1,152,753 \$ 2,581,164 \$ 4,041,248 \$ 12,530 \$ - \$ - \$ - \$ 61,320	\$ 26,; \$ 26,; \$ 2,291,; \$ 2,892,; \$ 4,529,; \$ 4,529,; \$ 14,; \$ 3 \$ 2,892,; \$ 4,529,; \$ 4,529,; \$ 4,529,; \$ 4,529,; \$ 14,; \$ 3
Point	utive utive of Serv of Serv of Serv of Serv of Serv of Serv y Net y Net	/ice /ice ↓ /ice-Part Time /ice-Part Time	001X 001X 001X 015M 015M 015M 016M 016M 016M	EE only EE + 1 EE + 2 EE only EE + 1 EE + 2 EE only EE + 1 EE + 2 EE + 2	- 2 - 184 206 215 2 - - - 12	0.00% 0.03% 0.00% 2.58% 2.89% 3.01% 0.03% 0.00% 0.00% 0.17%	- 2 - 192 215 225 2 2 - - - - - - -	- 2 - 199 223 233 233 2 2 - - - 13	- 2 - 199 223 233 233 2 - - - 13	\$ 9,602.28 \$ 9,602.28 \$ 9,602.28 \$ 5,118.84 \$ 10,237.68 \$ 15,357.84 \$ 5,118.84 \$ 5,138.16 \$ 7,707.12 \$ 4,175.16 \$ 8,350.44	\$ 10,850.58         \$ 12,152.65           \$ 10,850.58         \$ 12,152.65           \$ 10,850.58         \$ 12,152.65           \$ 10,850.58         \$ 12,152.65           \$ 11,568.58         \$ 12,152.65           \$ 5,784.29         \$ 6,478.40           \$ 11,568.58         \$ 12,956.81           \$ 17,354.36         \$ 19,436.88           \$ 5,784.29         \$ 6,478.40           \$ 5,784.29         \$ 6,478.40           \$ 5,784.29         \$ 6,478.40           \$ 5,784.29         \$ 6,478.40           \$ 5,806.12         \$ 6,502.86           \$ 8,709.05         \$ 9,754.13           \$ 4,717.93         \$ 5,284.08	\$ 20,087 \$ 20,087 \$ - \$ 985,159 \$ 2,205,899 \$ 3,453,706 \$ 10,708 \$ - \$ - \$ -	\$ - \$ 23,505 \$ - \$ 1,152,753 \$ 2,581,164 \$ 4,041,248 \$ 12,530 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 26, \$ 2892, \$ 4,529, \$ 14, \$ \$ \$ 68, \$ 103,
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							(a) P	articipants			(b) Annu	al Employer Only Rates	(a) x (	o) = Total ER P	remium
							(a1)		(a1) * (1)						
				Plan	Coverage	Actual	% of 4/1/10		Projected		Actual	Projected		Projected	
Ca	rrier	r/Typ	e	<u>Code</u>	Type	<u>04/01/10</u>	Total	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u> <u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
	-	Tatal				000	0.070/	044	252	050			¢ 4 004 400	¢ 0.444.074	¢ 0.000.005
		i otal i	Kaiser			233	3.27%	244	252	253			\$ 1,804,406	\$ 2,111,371	\$ 2,366,265
Pa	cifiC	`aro													
	HMC			007M	EE only	8	0.11%	8	9	9	\$ 5,703.84	\$ 6,445.34 \$ 7,218.78	\$ 47,728	\$ 55.848	\$ 62,590
	HMC			007M	EE + 1	7	0.10%	7	8	8	• • • • •	\$ 12,890.27 \$ 14,437.10	\$ 83,522		
	HMC			007M	EE + 2	12	0.17%	13	13	13		\$ 19,335.75 \$ 21,656.04	\$ 214,773		
	-	Totol	PacifiCare		-	27	0.38%	28	29	29		· ·/···· · /····	\$ 346,023		
	- 1	Total r				21	0.30%	20	29	29			\$ 340,023	φ 404,000	φ 455,700
	_	То	tal Non Union			1,669	23.39%	1,746	1,808	1,809			\$ 15 705 383	\$ 18,377,171	\$ 20 595 746
						.,		.,	.,	.,			¥ 10,1 00,000	•,	+ _0,000,000
Union															
	ie Cr	ross													
	HMC	0		004M	EE only	580	8.13%	607	628	629	\$ 3,639.36	\$ 4,112.48 \$ 4,605.97	\$ 2,207,851	\$ 2,583,449	\$ 2,895,335
	HMC			004M	EE + 1	598	8.38%	625	648	648	\$ 7,279.08		\$ 4,552,967	\$ 5,327,514	\$ 5,970,676
	HMC	0		004M	EE + 2	1,045	14.64%	1,093	1,132	1,133	\$ 10,918.44	\$ 12,337.84 \$ 13,818.38	\$ 11,934,210	\$ 13,964,449	\$ 15,650,300
	HMC	O-Disa	ability>30 Days	004MNC	EE only	21	0.29%	22	23	23	\$ 4,281.60	\$ 4,838.21 \$ 5,418.79	\$ 94,046	\$ 110,046	\$ 123,331
			ability>30 Days	004MNC	EE + 1	26	0.36%	27	28	28	. ,	\$ 9,676.82 \$ 10,838.04	\$ 232,887		
			ability>30 Days	004MNC	EE + 2	41	0.57%	43	44	44		\$ 14,515.17 \$ 16,256.99	\$ 550,864		
	нмс	O-Par	t Time Eligible	005M	EE only	542	7.60%	567	587	587	\$ 3,639.36	\$ 4,112.48 \$ 4,605.97	\$ 2.063.199	\$ 2,414,189	\$ 2,705,641
			t Time Eligible	005M	EE + 1	19	0.27%	20	21	21	\$ 3,639.36	\$ 4,112.48 \$ 4,605.97	\$ 72,326	. , ,	. , ,
			t Time Eligible	005M	EE + 2	3	0.04%	3	3	3	• • • • • • • • •	\$ 4,112.48 \$ 4,605.97	\$ 11,420		
	1		ervice	017M	EE only	292	4.09%	305	316	316	\$ 5,118.84			\$ 1,829,369	
			ervice	017M	EE + 1	308	4.09%	305	334	334		\$ 11,568.58 \$ 12,956.81		\$ 3,859,217	
			ervice	017M	EE + 2	308	4.93%	368	381	381		\$ 17,354.36 \$ 19,436.88		\$ 6,616,369	
			ervice-Disability>30 Days		EE only	23	0.32%	24	25	25		\$ 7,230.33 \$ 8,097.97 \$ 11,100.00 \$ 10,105.00	\$ 153,930		
			ervice-Disability>30 Days ervice-Disability>30 Days	017MNC 017MNC	EE + 1 EE + 2	23 21	0.32%	24 22	25 23	25 23		\$ 14,460.66 \$ 16,195.93 \$ 21,693.02 \$ 24,296.18	\$ 307,861 \$ 421,675		
		ety Ne		021M	EE only	43	0.60%	45	47	47	\$ 4,175.16	\$ 4,717.93 \$ 5,284.08	\$ 187,784		
		ety Ne		021M	EE + 1	13	0.18%	14	14	14	\$ 8,350.44		\$ 113,545		
	Safe	ety Ne	et i	021M	EE + 2	20	0.28%	21	22	22	\$ 12,525.48	\$ 14,153.79 \$ 15,852.25	\$ 262,024	\$ 306,599	\$ 343,613
		-of-Ar		027M	EE only	9	0.13%	9	10	10	\$ 4,953.00	\$ 5,596.89 \$ 6,268.52	\$ 46,626		
		-of-Ar		027M	EE + 1	10	0.14%	10	11	11		\$ 11,193.51 \$ 12,536.73	\$ 103,611		
	Out-	-of-Ar	ea	027M	EE + 2	21	0.29%	22	23	23	\$ 14,858.28	\$ 16,789.86 \$ 18,804.64	\$ 326,366	\$ 381,887	\$ 427,990
	Out-	-of-Ar	ea - Disability>30 Days	027MNC	EE only	1	0.01%	1	1	1	\$ 6,232.68	\$ 7,042.93 \$ 7,888.08	\$ 6,519	\$ 7,628	\$ 8,549
			ea - Disability>30 Days	027MNC	EE + 1	2	0.03%	2	2	2		\$ 14,085.59 \$ 15,775.86	\$ 26,076		
	Out-	-of-Ar	ea - Disability>30 Days	027MNC	EE + 2	1	0.01%	1	1	1	\$ 18,697.80	\$ 21,128.51 \$ 23,663.94	\$ 19,557	\$ 22,884	\$ 25,647
	Т	Total E	Blue Cross			4,014	56.25%	4,199	4,348	4,350			\$ 34.211.327	\$ 40,031,332	\$ 44.864.096
	1	-		1		,		,	,2 . 2	,				,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Ka	iser														
	HMC			013M	EE only	256	3.59%	268	277	277		\$ 4,112.48 \$ 4,605.97		\$ 1,140,281	
	HMC			013M	EE + 1	208	2.91%	218	225	225	\$ 7,279.08	\$ 8,225.36 \$ 9,212.40		\$ 1,853,048	
	HMC	0		013M	EE + 2	258	3.62%	270	279	280	\$ 10,918.44	\$ 12,337.84 \$ 13,818.38	\$ 2,946,437	\$ 3,447,682	\$ 3,863,902
	T	Total I	Kaiser			722	10.12%	755	782	783			\$ 5,504,577	\$ 6,441,011	\$ 7,218,600
	cifiC					-									
	HMC				EE only	15		16	16			\$ 4,112.48 \$ 4,605.97			
	HMC			009M	EE + 1	16	0.22%	17	17	17		\$ 8,225.36 \$ 9,212.40			
	HMC	0		009M	EE + 2	13	0.18%	14	14	14	\$ 10,918.44	\$ 12,337.84 \$ 13,818.38	\$ 148,464	\$ 173,720	\$ 194,693
	Т	Total F	PacifiCare			44	0.62%	46	48	48			\$ 327,382	\$ 383,076	\$ 429,323
		То	tal Union			4,780	66.98%	5,000	5,177	5,181			\$ 40,043,286	\$ 46,855,419	\$ 52,512,018
					+										
	Tota	al Ins	ured Participants			6,449	90.37%	6,745	6,985	6,989			\$ 55,748,669	\$ 65,232,590	\$ 73,107,764
		_			+										
	ives				+	-	0.400/	-		0	¢ 1.000.00	¢ 1.090.00 ¢ 1.090.00	¢ 7.007	¢ 0.400	¢ 0.404
	INON	n Unio	n	1		7	0.10%	7	8	8		\$ 1,080.00 \$ 1,080.00	\$ 7,907	\$ 8,188	\$ 8,194

					(a) Participants						(b) Annu	ial En	nployer On	ily F	Rates	(a) x (b) = Total ER Premium					um
						(a1)		(a1) * (1)													
			Plan	Coverage	Actual	% of 4/1/10	F	Projected			Actual		Proje	cte	d			P	rojected		
Carı	rier /	Туре	Code	Type	<u>04/01/10</u>	Total	2010	2011	2012		2010		2011		2012		2010		2011		2012
ι	Unio	n-Part Time			315	4.41%	329	341	341	\$	600.00	\$	600.00	\$	600.00	\$	197,687	\$	204,706	\$	204,838
ι	Unio	n-Full Time			354	4.96%	370	383	384	\$	1,200.00	\$	1,200.00	\$	1,200.00	\$	444,326	\$	460,101	\$	460,398
		Total Waives			676	9.47%	707	732	733							\$	649,920	\$	672,995	\$	673,430
Emp	ploy	ees Not Covered			11	0.16%	12	12	12							\$	-	\$	-	\$	-
 Reti	iree	Shift														\$	(2,697,935)	\$ (	2,873,300)	\$ (	(3,045,698
 c	Gran	d Total			7,136	100.00%	7,464	7,729	7,734	-						\$ 5	53,700,654	\$6	3,032,284	\$7	70,735,496

Beginning of Workpaper 2PB000.001 - DENTAL

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub	2. Dental
Workpaper:	2PB000.001 - DENTAL

#### Activity Description:

SCG provides employees with group health benefits including medical, dental, vision, employee assistance, mental health and substance abuse and wellness plans. DENTAL: SCG offers two dental plans to its employees and their eligible dependents: Delta Dental Plan and Safeguard Dental Plan.

## Forecast Methodology:

#### Labor - Zero-Based

Please see Zero Based method for more information.

### Non-Labor - Zero-Based

Please see Zero Based method for more information.

#### NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated dental premiums and headcount, which cannot be projected using other methods.

### Summary of Results:

	In 2009\$ (000)												
		Adjus	sted-Record	led		Adj	usted-Fore	cast					
Years	2005	2006	2007	2008	2009	2010	2011	2012					
Labor	0	0	0	0	0	0	0	0					
Non-Labor	2,196	1,972	2,562	2,457	3,305	0	0	0					
NSE	0	0	0	0	0	3,542	3,672	3,675					
Total	2,196	1,972	2,562	2,457	3,305	3,542	3,672	3,675					
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0					

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	2. Dental
Workpaper:	2PB000.001 - DENTAL

## Forecast Summary:

					In 2009 S	<u> </u>					
Forecas	t Method	Bas	se Forec	ast	Foreca	ast Adjustn	nents	Adjusted-Forecast			
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	
Labor	Zero-Based	0	0	0 0	0	0	0	0	0	0	
lon-Labor	Zero-Based	0	C	0 0	0	0	0	0	0	0	
NSE	Zero-Based	0	C	0 0	3,542	3,672	3,675	3,542	3,672	3,675	
「otal		0	C	0 0	3,542	3,672	3,675	3,542	3,672	3,675	
TE	Zero-Based	0.0	0.0	) 0.0	0.0	0.0	0.0	0.0	0.0	0.0	
orecast Adju	ustment Details:										
Year/Ex	<u>pl. Labor</u>	<u>1 1</u>	<u>ILbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Ty</u>	pe			
2010	C	)	0	3,542	3,542	0.0	1-Sidec	l Adj			
201	10 Dental Projectior	ı									
2010 T	otal 0		0	3,542	3,542	0.0					
2011	C	)	0	3,672	3,672	0.0	1-Sidec	l Adj			
201	11 Dental Projectior	ו									
2011 T	otal 0	)	0	3,672	3,672	0.0					
2012	C	)	0	3,675	3,675	0.0	1-Sidec	l Adj			
201	12 Dental Projectior	ו									
2012 T	otal 0		0	3,675	3,675	0.0					

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	2. Dental
Workpaper:	2PB000.001 - DENTAL

### Determination of Adjusted-Recorded:

etermination of Aujusteu-	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	932	-7	7	0	3,305
NSE	0	0	0	0	0
Total	932	-7	7	0	3,305
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) *	*				
Labor	0	0	0	0	0
Non-Labor	1,025	1,828	2,437	2,463	0
NSE	0	0	0	0	0
Total	1,025	1,828	2,437	2,463	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomin	nal \$)				
Labor	0	0	0	0	0
Non-Labor	1,956	1,821	2,444	2,464	3,305
NSE	0	0	0	0	0
Total	1,956	1,821	2,444	2,464	3,305
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal	\$)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	240	151	118	-6	0
NSE	0	0	0	0	0
Total	240	151	118	-6	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Const	tant 2009\$)				
Labor	0	0	0	0	0
Non-Labor	2,196	1,972	2,562	2,457	3,305
NSE	0	0	0	0	0
Total	2,196	1,972	2,562	2,457	3,305
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	2. Dental
Workpaper:	2PB000.001 - DENTAL

## Summary of Adjustments to Recorded:

		In Nominal \$ (000)							
ear	2005	2006	2007	2008	2009				
Labor	0	0	0	0	0				
Non-Labor	1,025	1,828	2,437	2,463	0				
NSE	0	0	0	0	0				
Total	1,025	1,828	2,437	2,463	0				
FTE	0.0	0.0	0.0	0.0	0.0				

### Detail of Adjustments to Recorded:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>
2005	0	1,956	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4112257767
Transfer D	ental costs to	correct wor	kgroup				4112237707
2005	0	-932	0	0.0	1-Sided Adj	N/A	DSREED2010061
Transfer D	ental costs to	correct wor	kgroup				3141453400
2005 Total	0	1,025	0	0.0			
2006	0	1,821	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3111629100
Transfer de	ental costs to	correct wor	kgroup				0020.000
2006	0	7	0	0.0	1-Sided Adj	N/A	DSREED2010061 4165936550
Transfer de	ental costs to	correct wor	kgroup				4105950550
2006 Total	0	1,828	0	0.0			
2007	0	2,444	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2140940010
Transfer de	ental costs to	correct wor	kgroup				2140340010
2007	0	-7	0	0.0	1-Sided Adj	N/A	DSREED2010061 4173147290
Transfer D	ental costs to	correct wor	kgroup				4175147290
2007 Total	0	2,437	0	0.0			

SCG/COMPENSATION, HEALTH & WELFARE/Exh No:SCG-19-WP/Witness: D. Robinson Pages 54 of 216

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	2. Dental
Workpaper:	2PB000.001 - DENTAL

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type	From CCtr	RefID
2008	0	2,463	0	0.0 CCT	R Transf	From 2200-0005.000	DSREED2009102 9092701537
Transfer de	ental costs to o	correct work	group				0002101001
2008 Total	0	2,463	0	0.0			
2009 Total	0	0	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.001

oCalGa	as														<u> </u>			
		ental C	ost															i
009-201																		
									AS	SUMPTIC	DNS							
													Projected					
												2010	2011	2012	•			
Total	hea	adcount	based on number of en	nnlovees a	s of Decem	ber 2009 plu	is expected i	ocreases or d	ecreases			7,464	7,729					
			is provided by Case Ma						concuses			1,404	1,120	1,104				
			type and level of covera					ollment as of	April 2010 (	a1)								
			ount (including any cha							,								
			er Share of Premium" (I		reflects act	ual premiun	ns net of emp	loyee contrib	utions.									
. No in	crea	ases in	dental premiums are fo	recasted in	2011 and 2	2012.							0.00%	6.00%				
. Emple	oye	er denta	costs for inactive empl	oyees for 2	2010 are act	tual, 2011 ar	nd 2012 incre	ased by the ra	ate increase	s noted abo	ove.							
			luction is cost of the "To															
			ges provided by Tower															
			re negotiated together a							otiated sepa	arately.							
			credit is projected base					ncreases are	forecasted									
in 20	011	and 20	12 as premiums are exp	ected to no	ot change a	s noted in A	ssumption 4.							1				
																		ι <u> </u>
							(-4)	(a) Partici		(-4) * (4)		(b) Annual E	mployer Shar	e of Premium		(a) x (b	) = Total ER Pr	emium
++	+	+		Dia	Coverse	Actual	(a1)	A.v.o.r		(a1) * (1)		Actual	D	inated	Actual		Droigstad	-
C	rior	/ Type		Plan Code	Coverage	Actual 04/01/10	% of 4/1/10 Total		<u>2010</u>	Projected 2011	2012	Actual 2010	2011	ected 2012	Actual 2009	2010	Projected 2011	2012
on Uni		/ type	1	code	Level	<u>04/01/10</u>	Iotai	<u>2009</u>	2010	2011	2012	2010	2011	2012	2009	2010	2011	2012
Delt		++	1	1	+													
		a Dental		001D	EE only	402	5.63%	390	420	435	436	\$ 353.28	\$ 353.28	\$ 353.28	\$ 138,129	\$ 148,546	\$ 153,820	\$ 153,92
		a Dental		001D	EE + 1	402	6.68%	445	499	517	517	\$ 648.84	\$ 648.84	• • • • •	\$ 290,308			
		a Dental		001D	EE + 2	653	9.15%	640	683	707	708	\$ 1,068.84		\$ 1.068.84	\$ 695,933			
-				0010								φ 1,000.04	φ 1,000.04	φ 1,000.04				
	Т	Fotal Del	ta			1,532	21.47%	1,475	1,602	1,659	1,660	-			\$1,124,370	\$ 1,202,302	\$ 1,244,988	\$ 1,245,7
																		1
Safe				04.45	<b>FF</b>		0.500/	10	10			<b>*</b> 444.00	<b>*</b> 444.00	<b>6</b> 444.00	¢ 5.050	¢ 5 700	¢ 5.000	¢ 5.0
		eguard D		014D	EE only	38	0.53%	43	40	41	41	\$ 144.96			\$ 5,853			
		eguard D		014D	EE + 1	51	0.71%	56	53	55	55	\$ 275.40	• • •	• • •	\$ 15,117			
2	Sate	eguard D	Pental	014D	EE + 2	67	0.94%	82	70	73	73	\$ 383.88	\$ 383.88	\$ 383.88	\$ 30,673			\$ 27,8
	Т	Fotal Saf	eguard			156	2.19%		163	169	169				\$ 51,643	\$ 47,355	\$ 49,036	\$ 49,06
																		1
		Total	Non Union			1,688	23.65%		1,766	1,828	1,829				\$1.176.013	\$ 1,249,657	\$ 1.294.024	\$ 1.294.86
						.,			.,	.,	.,				<i></i>	· · · · · · · · · · · · · · · · · · ·	+ ,,	
nion																		
Delt	ta																	i i
0	Delta	a Dental		002D	EE only	995	13.94%	1,026	1,041	1,078	1,078	\$ 294.96	\$ 294.96	\$ 294.96	\$ 296,111	\$ 306,975	\$ 317,874	\$ 318,07
0	Delta	a Dental		002D	EE + 1	1,096	15.36%	1,102	1,146	1,187	1,188	\$ 507.00	\$ 507.00	\$ 507.00	\$ 551,236	\$ 581,213	\$ 601,848	\$ 602,23
0	Delta	a Dental		002D	EE + 2	1,406	19.70%	1,429	1,471	1,523	1,524	\$ 701.64	\$ 701.64	\$ 701.64	\$ 980,290	\$ 1,031,850	\$ 1,068,484	\$ 1,069,17
	т	Total Del	ta			3,497	49.01%	3,557	3,658	3,788	3,790				\$1,827,637	\$ 1,920,038	\$ 1 988 206	\$ 1,989,49
++				1	1	5,437	43.0176	5,557	5,050	5,700	5,150	1		1	ψ1,021,001	÷ 1,020,000	÷ 1,000,200	φ 1,000,48
Safe	eau	ard						+						1				
		eguard D	Dental	015D	EE only	173	2.42%	190	181	187	187	\$ 222.12	\$ 222.12	\$ 222.12	\$ 38,985	\$ 40,193	\$ 41,620	\$ 41,64
		eguard E		015D	EE + 1	219	3.07%	237	229	237	237	\$ 404.16	\$ 404.16		\$ 94,051			
		eguard E		015D	EE + 2	366	5.13%	404	383	396	397	\$ 540.12						
							5		000	000		÷ 0.0.72	. 0.0.12	÷ 0.0.72	÷ _:.,		,	,20
S	Safe	eguard D	ental-Part Time	015DPT	EE only	454	6.36%	153	475	492	492	\$ 222.12	\$ 222.12	\$ 222.12	\$ 39,895	\$ 105,478	\$ 109,222	\$ 109,29
			ental-Part Time	015DPT	EE + 1	61	0.85%	21	64	66	66	\$ 222.12	\$ 222.12		\$ 5,006			
			ental-Part Time	015DPT	EE + 2	25	0.35%	9	26	27	27	\$ 222.12	\$ 222.12	\$ 222.12	\$ 1,839			
		Fotal Saf				1,298	18.19%		1,358	1,406	1,407				\$ 393,853			
	-			1							•	-		-				
		Total	Union	L	L	4,795	67.19%		5,015	5,193	5,197				\$2,221,490	\$ 2,385,038	\$ 2,469,716	\$ 2,471,3
$\rightarrow$			<u> </u>															
1	Tota	al Insure	ed Participants			6,483	90.85%		6,781	7,022	7,026				\$3,397,503	\$ 3,634,695	\$ 3,763,740	\$ 3,766,17
Wai	ves	;	1	1	1													
		Union	1	1	1	4	0.06%	-	4	4	4	\$ 72.00	\$ 72.00	\$ 72.00	\$-	\$ 301	\$ 312	\$ 3'
	Unio		1	1	1	247	3.46%	254	258	268	268	\$ 72.00						
	-		14/-1															
		Total	Waives			251	3.52%	254	263	272	272				\$ 18,288	\$ 18,903	\$ 19,574	\$ 19,58
		1	t Covered			402	5.63%		420	435	436				\$-	\$-	\$-	\$
	ploy	/ees No				402	5.0070		720	-100	400			1	¥ -	* <sup>-</sup>	Ŧ	
	ploy	/ees No																
	ploy	/ees No																I
Emp																		
Emp		vees No													(111,244)	\$ (111,244)	\$ (111,244)	\$ (111,24

Beginning of Workpaper 2PB000.002 - VISION

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub	3. Vision
Workpaper:	2PB000.002 - VISION

#### Activity Description:

SCG provides employees with group health benefits including medical, dental, vision, employee assistance, mental health and substance abuse and wellness plans. VISION: SCG offers employees vision coverage under the Vision Service Plan (VSP), and for represented employees only, the Safeguard Premier Vision Plan. Employees enrolled in VSP may select any provider, but out-of-pocket costs are lower if the employee selects a provider within VSP's network.

#### Forecast Methodology:

#### Labor - Zero-Based

Please see Zero Based method for more information.

#### Non-Labor - Zero-Based

Please see Zero Based method for more information.

#### NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated vision premiums and changes in employee headcount, which cannot be projected using other methods.

#### Summary of Results:

	ln 2009\$ (000)										
		Adjus	ted-Record	ed		Adjı	Adjusted-Forecast				
Years	2005	2006	2007	2008	2009	2010	2011	2012			
Labor	0	0	0	0	0	0	0	0			
Non-Labor	622	407	403	364	490	0	0	0			
NSE	0	0	0	0	0	470	487	487			
Total	622	407	403	364	490	470	487	487			
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	3. Vision
Workpaper:	2PB000.002 - VISION

## Forecast Summary:

					In 2009 \$	. ,					
Forecas	t Method	Bas	e Foreca	st	Foreca	st Adjustn	nents	Adjusted-Forecast			
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	
Labor	Zero-Based	0	0	0	0	0	0	0	0	0	
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0	
NSE	Zero-Based	0	0	0	470	487	487	470	487	487	
Fotal	-	0	0	0	470	487	487	470	487	487	
=TE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
orecast Adju	stment Details:							-			
Year/Ex		<u>.</u>	l <u>Lbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Ty</u>	pe			
2010	0	1	0	470	470	0.0	1-Sidec	l Adj			
201	0 Vision Projection	I									
2010 T	otal 0	1	0	470	470	0.0					
2011	0	1	0	487	487	0.0	1-Sideo	l Adj			
201	1 Vision Projection	l									
2011 T	otal 0	I	0	487	487	0.0					
2012	0	)	0	487	487	0.0	1-Sidec	I Adj			
201	2 Vision Projection	I									
2012 T	otal 0	I	0	487	487	0.0					

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	3. Vision
Workpaper:	2PB000.002 - VISION

## Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	194	1	2	0	490
NSE	0	0	0	0	0
Total	194	1	2	0	490
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$	) **				
Labor	0	0	0	0	0
Non-Labor	360	375	383	365	0
NSE	0	0	0	0	0
Total	360	375	383	365	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (No	minal \$)				
Labor	0	0	0	0	0
Non-Labor	554	376	385	365	490
NSE	0	0	0	0	0
Total	554	376	385	365	490
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nomina	al \$)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	68	31	19	-1	0
NSE	0	0	0	0	0
Total	68	31	19	-1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Co	nstant 2009\$)				
Labor	0	0	0	0	0
Non-Labor	622	407	403	364	490
NSE	0	0	0	0	0
Total	622	407	403	364	490
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	3. Vision
Workpaper:	2PB000.002 - VISION

## Summary of Adjustments to Recorded:

In Nominal \$ (000)						
/ear	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	
Non-Labor	360	375	383	365	0	
NSE	0	0	0	0	0	
Total —	360	375	383	365	0	
FTE	0.0	0.0	0.0	0.0	0.0	

### Detail of Adjustments to Recorded:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>
2005	0	554	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4112324627
Transfer vi	sion costs to c	correct work	kgroup				4112324027
2005	0	-194	0	0.0	1-Sided Adj	N/A	DSREED2010061
Transfer vi	sion costs to c	correct work	kgroup				3141628150
2005 Total	0	360	0	0.0			
2006	0	376	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3131316340
Transfer Vi	ision costs to	correct wor	kgroup				
2006	0	-0.668	0	0.0	1-Sided Adj	N/A	DSREED2010061
Transfer Vi	ision costs to	correct wor	kgroup				4170036317
2006 Total	0	375	0	0.0			
2007	0	385	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110
Transfer vi	sion costs to c	correct work	kgroup				2141109137
2007	0	-2	0	0.0	1-Sided Adj	N/A	DSREED2010061 4173312480
Transfer Vi	ision costs to	correct wor	kgroup				4175512400
2007 Total	0	383	0	0.0			

SCG/COMPENSATION, HEALTH & WELFARE/Exh No:SCG-19-WP/Witness: D. Robinson Pages 62 of 216

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	3. Vision
Workpaper:	2PB000.002 - VISION

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	FTE Adj Ty	ype From CCtr	RefID
2008	0	365	0	0.0 CCTR Tra	nsf From 2200-0005.000	DSREED2009102 9093001370
Transfer vi	sion costs to c	orrect workg	Iroup			
2008 Total	0	365	0	0.0		
2009 Total	0	0	0	0.0		

Supplemental Workpapers for Workpaper 2PB000.002

South	nern California Gas Co	mnany						1				1				1	
	ted Vision Cost	inpany															
010-2	2012																
							A	SSUMPT	IONS								
											i	Projected					
										20	010	2011	2012				
. Tota	I headcount based on numbe	er of employ	vees as of De	ecember 200	9 plus expect	ed increases	or decrease	es		_	7,464	7,729	7,734				
	each year as provided by Ca										.,	-,	-,				
. Parti for . "Anr	icipation in type and level of total headcount (including a nual Employer Only Rates" (k ncreases in vision premiums	coverage fo ny changes ) for 2010 a	or 2010-2012 ). are actual	is calculated		enrollment a	as of April 20	010 (a1)				0.00%	0.00%				
	loyer vision costs for inactiv				11 and 2012 in	creased by t	the rate incr	eases note	d above.	1		0.00 /8	0.0078				
			-			(a) Partici	nonto				h) Annual F	Employer Onl	v Botoc	+	(a) = (b)	Total ER Pre	mium
					(=1)	(a) Partici		(=4) * (4)			b) Annual E	Inployer Oni	y Rates		(a) x (b) =	Total ER Pre	mium
		Plan	Coverage	Actual	(a1) % of 4/1/10	A		(a1) * (1)			tual	Projec	لمعد	Actual		Draiaatad	
6.	rrier / Type	Code		04/01/10		Average 2009	2010	Projected 2011	2012		100 D10	2011	2012	2009	2010	Projected 2011	2012
Non Un		Code	Level	04/01/10	lotal	2009	2010	2011	2012		<u>10</u>	2011	2012	2009	2010	2011	2012
VS																	
	VSP	001V	EE only	536	7.51%	524	561	581	581	\$	78.60 \$	78.60	\$ 78.60	\$ 43.003 \$	44.066 \$	45.631	\$ 45.660
	VSP	001V	EE + 1	503	7.05%	463	526	545	545	\$	78.60 \$	78.60		\$ 37,998 \$	1 +	42,821	
	VSP	001V	EE + 2	503	7.26%	513	542	545	561	\$	78.60 \$	78.60		\$ 42,602 \$	42,586 \$		\$ 42,043 \$ 44,127
		0010								φ	70.00 ş	78.00	φ 76.00		, .		
	Total VSP			1,557	21.82%	1,500	1,629	1,686	1,687					\$ 123,604 \$	128,005 \$	132,550	\$ 132,636
	Total Non Union			1,557	21.82%	1.500	1.629	1,686	1,687					\$ 123,604 \$	128,005 \$	132,550	\$ 132,636
				.,	2.1.0270	.,	.,020	.,	.,					¢0,00 . ¢	0,000 +	,	•,
Jnion																	
VS	P																
	VSP	002V	EE only	1,173	16.44%	1,243	1,227	1,270	1,271	\$	74.40 \$	74.40	\$ 74.40	\$ 94,652 \$	91,283 \$	94,523	\$ 94,585
	VSP	002V	EE + 1	779	10.92%	764	815	844	844	\$	74.40 \$	74.40		\$ 70,919 \$		62,774	
	VSP	002V	EE + 2	1,029	14.42%	1,005	1,076	1.115	1,115	\$	74.40 \$	74.40		\$ 97,018 \$	80,077 \$	,	\$ 82,973
		0021	22 / 2				,	1 -		Ŷ	·	1 110	¢				
	Total VSP			2,981	41.77%	3,012	3,118	3,229	3,231					\$ 262,589 \$	231,981 \$	240,217	\$ 240,372
		_	-														
	feguard Vision	0051/			4.000/	005		00.4	004		04.00	04.00		<b>A A A A A A A A A A</b>	10 710 0	00.440	<b>•</b> • • • • •
	Safeguard	005V	EE only	308	4.32%	335	322	334		\$	61.20 \$	61.20	• • •	\$ 20,008 \$		20,416	, ,
	Safeguard	005V	EE + 1	332	4.65%	352	347	360		\$	61.20 \$	61.20		\$ 25,088 \$	21,252 \$	22,007	
	Safeguard	005V	EE + 2	386	5.41%	418	404	418		\$	61.20 \$	61.20		\$ 34,100 \$		25,586	
	Safeguard-Part Time	005VPT	EE only	475	6.66%	154	497	514	515	\$	61.20 \$	61.20	\$ 61.20	\$ 11,851 \$	30,406 \$	31,486	
	Safeguard-Part Time	005VPT	EE + 1	46	0.64%	18	48	50		\$	61.20 \$	61.20		\$ 1,464 \$		3,049	\$ 3,051
	Safeguard-Part Time	005VPT	EE + 2	16	0.22%	9	17	17	17	\$	61.20 \$	61.20	\$ 61.20	\$ 917 \$	1,024 \$	1,061	\$ 1,061
	Total Safeguard			1,563	21.90%	1,286	1,635	1,693	1,694					\$ 93,428 \$	100,052 \$	103,605	\$ 103,672
				,													
	Total Union			4,544	63.68%	4,298	4,753	4,922	4,925					\$ 356,016 \$	332,033 \$	343,821	\$ 344,044
				0.404	05 500/		0.001	0.000	0.040					A 170 000 A	100.000 0	170.071	<b>•</b> (70.070
	Total Insured Participants	_	-	6,101	85.50%		6,381	6,608	6,612					\$ 479,620 \$	460,038 \$	476,371	\$ 476,679
Wa	lives																
	Non Union	99	8	10	0.14%	-	10	11	11	\$	24.00 \$	24.00	\$ 24.00	\$-\$	251 \$	260	\$ 260
	Union	99	8	528	7.40%	591	552	572	572	\$	18.00 \$	18.00	\$ 18.00	\$ 10,638 \$	9,941 \$	10,294	\$ 10,300
	Total Watters			500	7 5 404		500	500	500					£ 10.000 f	10.400	10 554	¢ 40.50
	Total Waives			538	7.54%		563	583	583					\$ 10,638 \$	10,192 \$	10,554	\$ 10,56
Em	ployees Not Covered			497	6.96%		520	538	539					\$	- \$	- 1	\$
			-		5.5570		020	000	500					+	Ψ		<b>T</b>
																	\$
Pot	tiroo Shift										1					_ 1 1	
- 1	tiree Shift Grand Total			7.136	100.00%		7.464	7,729	7,734					\$ 490,258 \$	- \$ 470,230 \$	486,925	

Beginning of Workpaper 2PB000.003 - WELLNESS

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub	4. Wellness
Workpaper:	2PB000.003 - WELLNESS

#### Activity Description:

SCG provides employees with group health benefits including medical, dental, vision, employee assistance, mental health and substance abuse and wellness plans. WELLNESS: Wellness programs promote healthy lifestyle changes and illness prevention, facilitate early detection and management of illness and disease, and help ensure that employees diagnosed with health conditions receive optimal and effective treatment.

#### Forecast Methodology:

#### Labor - Zero-Based

Please see Zero Based method for more information.

### Non-Labor - Zero-Based

Please see Zero Based method for more information.

### NSE - Zero-Based

Zero Based method chosen as wellness costs are based on estimated program fees and changes in headcount, which cannot be projected using other methods.

### Summary of Results:

[	In 2009\$ (000)										
		Adjus	ted-Record	ed		Adju	usted-Fore	cast			
Years	2005	2006	2007	2008	2009	2010	2011	2012			
Labor	0	0	0	0	0	0	0	0			
Non-Labor	400	388	394	354	487	0	0	0			
NSE	0	0	0	0	0	724	745	795			
Total	400	388	394	354	487	724	745	795			
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	4. Wellness
Workpaper:	2PB000.003 - WELLNESS

## Forecast Summary:

					In 2009 \$	<u>, ,</u>				
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	724	745	795	724	745	795
Total		0	0	0	724	745	795	724	745	795
TE Zero-Based		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
precast Adju	ustment Details:									
Year/Expl. Labor		<u>1</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type			
2010	2010 0		0	724	724	0.0	1-Sided Adj			
201	10 Wellness Project	tion								
2010 Total 0			0	724	724	0.0				
2011 0			0	745	745	0.0	1-Sided Adj			
2011 0		)	0	740	745	0.0	1-51000	Auj		
201	11 Wellness Project	tion								
2011 T	2011 Total 0		0	745	745	0.0				
2012	C	)	0	795	795	0.0	1-Sided	Adj		
201	12 Wellness Project	tion								
2012 T	otal 0		0	795	795	0.0				

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	4. Wellness
Workpaper:	2PB000.003 - WELLNESS

### Determination of Adjusted-Recorded:

etermination of Adjuste	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	461	456	449	384	335
NSE	0	0	0	0	0
Total	461	456	449	384	335
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$	) **				
Labor	0	0	0	0	0
Non-Labor	-105	-98	-73	-30	152
NSE	0	0	0	0	0
Total	-105	-98	-73	-30	152
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nor	minal \$)				
Labor	0	0	0	0	0
Non-Labor	356	358	376	355	487
NSE	0	0	0	0	0
Total	356	358	376	355	487
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nomina	al \$)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	44	30	18	-1	0
NSE	0	0	0	0	0
Total	44	30	18	-1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Cor	nstant 2009\$)				
Labor	0	0	0	0	0
Non-Labor	400	388	394	354	487
NSE	0	0	0	0	0
Total	400	388	394	354	487
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	4. Wellness
Workpaper:	2PB000.003 - WELLNESS

## Summary of Adjustments to Recorded:

/ear	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	-105	-98	-73	-30	152
NSE	0	0	0	0	0
Total	-105	-98	-73	-30	152
FTE	0.0	0.0	0.0	0.0	0.0

### Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>
2005	0	356	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4112405813
Transfer W	ellness costs	to correct v	vorkgroup				1112100010
2005	0	-356	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4185739520
Delete - to	reverse cct-tra	sfr from 220	00-0005.000	)			4103733320
2005	0	-105	0	0.0	1-Sided Adj	N/A	DSREED2010061 3142047890
Transfer w	ellness costs f	o correct w	orkgroup				0112011000
2005 Total	0	-105	0	0.0			
2006	0	358	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3130732583
Transfer W	ellness costs	to correct v	vorkgroup				0100102000
2006	0	-456	0	0.0	1-Sided Adj	N/A	DSREED2010061 3124621203
Transfer W	ellness costs/	to correct v	vorkgroup				5124021205
2006 Total	0	-98	0	0.0			
2007	0	376	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110
Transfer w	ellness costs t	o correct w	orkgroup				2141017980
2007	0	-376	0		CCTR Transf	To 2200-0005.000	DSREED2010050 4182930600
Delete - to	reverse cct-tra	sfr from 220	00-0005.000	)			

SCG/COMPENSATION, HEALTH & WELFARE/Exh No:SCG-19-WP/Witness: D. Robinson Pages 70 of 216

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	4. Wellness
Workpaper:	2PB000.003 - WELLNESS

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>
2007	0	-73	0	0.0	1-Sided Adj	N/A	DSREED2010061
Remove E	mergency Chi	ld Care from	Wellness				3120335200
2007 Total	0	-73	0	0.0			
2008	0	307	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102
Transfer V	Vellness costs	to correct w	orkgroup				9093655737
2008	0	-307	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050
Delete - to	reverse cct-tr	sfr from 220	0-0005.000	)			4184420457
2008	0	-77	0	0.0	1-Sided Adj	N/A	DSREED2010061
Record we	ellness costs to	o correct wor	kgroup				3110516040
2008	0	47	0	0.0	1-Sided Adj	N/A	DSREED2010061
Transfer B	est Doctors fe	es from Ben	efit Admin	Fees 8	& Services to We	llness	4192610250
2008 Total	0	-30	0	0.0			
2009	0	144	0	0.0	1-Sided Adj	N/A	DSREED2010050
Transfer B	est Doctors co	osts from Be	nefit Admir	Fees	& Services to W	ellness	5173200413
2009	0	8	0	0.0	1-Sided Adj	N/A	DSREED2010061
Transfer V	Vellness costs	to correct w	orkgroup				4180022403
2009 Total	0	152	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.003

Southern California Gas Company					1	
Wellness and Emergency Child Care Projection						
For Years 2009-2012						
ASSUMPTIC						
ASSUMPTIC 1. Most costs below are projected for 2010 based on underlying assumption 2011 and 2012 reflect increases for non labor inflation. 2. Non labor inflation for 2010-2012 are as follows:		labeled	l below. Co	osts for		
			2010	2011		2012
			1.84%	2.48%		2.64%
<ol> <li>Emergency child care is estimated in increase as follows</li> <li>Best Doctors fees are based on \$21/employee. Projected employees</li> </ol>				5.00%		5.00%
and percentage increase by year are as follows:			7,464 4.60%	7,729 3.55%		7,734 0.06%
5. Projected increase in flu shot costs are as follows:			4.00%			2.20%
	Actual			Projected		
	2009		2010	2011		2012
Calendars (1 per employee)		\$	10,530	\$ 10,753	\$	10,978
Anartask Wellinger Neuroletter			11.000	44.004		44.400
Quarterly Wellness Newsletter			11,000	11,234		11,468
Health Fairs & Safety Stand Down Events (Org. Requests):			45,400	46,364		47,333
Wellness Presentations: approx. 34 @ \$300 = \$10,200						
Chair Massages: 34 @ \$400 = \$13,600 Reflexology: 24 @ \$200 = \$4800						
Health Dimensions Health Fair Coordination: 24 @ \$700 = \$16,800						
Literature/Brochures (health fairs/safety stand downs, events, ee requests)			5,000	5,106		5,213
Online Wellness Lending Library: Videos/Books; Training materials			1,500	1,532		1,564
Fitness Subsidy Program			262,219	267,786		273,382
(incl. 24 Hr Fitness annual fee (\$1/ee); & YMCA mo.dues)						
incl. proposed 2010 Corp. Contract w/LA Fitness (approx.\$1/ee)						
Lunch N Learn Presentations (12x \$425)			5,100	5,208		5,317
Misc & Parking validations at GCT for Wellness presenters and vendor	· · · · · · · · · · · · · · · · · · ·		1,500	1,568		1.639
			1,000	1,000		1,000
Annual SCG Safety Congress x 4/yr (Presenters/workshops)			4,000	4,085		4,170
Incentive/Prizes/Giveaways/Misc. program expenses			22,611	23,091		23,574
			0.505			
Flu Shots			3,500	3,577		3,656
(\$28/shot; supplemental shots for smaller locations not covered under Blue Cross cap)						
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings Approx. 5,000 ees/yr participating			195,000	201,992		209,236
One-time Health Risk Assessment (employee wellness baseline study)						35,000
Best Doctors			156,744	162,309	-	162,414
Wellness Total	\$ 487,349	\$	724,104	,	\$	794,943
Emergency Child Care	\$ 80 920	\$	144,000	\$ 149,113	\$	1/0 200
Emergency Child Care SCG share of Back up & Emergency Childcare Program (starting 2010)	\$ 80,829	φ	144,000	\$ 149,113	φ	149,209
Approx. SEU & SEG & SE total cost 2010 \$320K (nationwide coverage)						
· · · · · · · · · · · · · · · · · · ·						

Beginning of Workpaper 2PB000.004 - EMPLOYEE ASSISTANCE PROGRAM

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub	5. Employee Assistance Program
Workpaper:	2PB000.004 - EMPLOYEE ASSISTANCE PROGRAM

### Activity Description:

SCG provides employees with group health benefits including medical, dental, vision, employee assistance, mental health and substance abuse and wellness plans. EMPLOYEE ASSISTANCE PROGRAM (EAP): EAP provides employees and their eligible dependents with cost-effective, confidential counseling and treatment services for various personal problems that may have a negative impact on job performance.

### Forecast Methodology:

### Labor - Zero-Based

Please see Zero Based method for more information.

### Non-Labor - Zero-Based

Please see Zero Based method for more information.

### NSE - Zero-Based

Zero Based method chosen as projected costs are determined by estimated EAP premiums and changes in headcount, which cannot be projected using other methods.

### Summary of Results:

	In 2009\$ (000)										
		Adjus	Adjusted-Forecast								
Years	2005	2006	2007	2008	2009	2010	2011	2012			
Labor	0	0	0	0	0	0	0	0			
Non-Labor	266	692	667	638	719	0	0	0			
NSE	0	0	0	0	0	719	740	760			
Total	266	692	667	638	719	719	740	760			
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	5. Employee Assistance Program
Workpaper:	2PB000.004 - EMPLOYEE ASSISTANCE PROGRAM

## Forecast Summary:

In 2009 \$(000)											
Forecas	st Method	Bas	e Foreca	st	Forecast Adjustments			Adjust	ed-Foreca	st	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	
_abor	Zero-Based	0	0	0	0	0	0	0	0	0	
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0	
NSE	Zero-Based	0	0	0	719	740	760	719	740	760	
otal		0	0	0	719	740	760	719	740	760	
TE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
precast Adjustment Details:											
Year/Ex		<u>.</u>	<u>Lbr</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Ty</u>	pe				
2010	0	1	0	719	719	0.0	1-Sided	Adj			
20	10 Employee Assist	ance Progra	am Projec	tion							
2010 1	Fotal 0	1	0	719	719	0.0					
2011	0	)	0	740	740	0.0	1-Sided	Adj			
20	11 Employee Assist	ance Progra	am Projec	tion							
2011 1	Fotal 0	I	0	740	740	0.0					
2012	0	1	0	760	760	0.0	1-Sided	Adj			
20	12 Employee Assist	ance Progra	am Projec	tion							
2012 1	Fotal 0	I	0	760	760	0.0					

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	5. Employee Assistance Program
Workpaper:	2PB000.004 - EMPLOYEE ASSISTANCE PROGRAM

### Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	237	0	1	4	719
NSE	0	0	0	0	0
Total	237	0	1	4	719
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$)	**				
Labor	0	0	0	0	0
Non-Labor	0	638	636	636	0
NSE	0	0	0	0	0
Total	0	638	636	636	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Norr	ninal \$)				
Labor	0	0	0	0	0
Non-Labor	237	639	636	640	719
NSE	0	0	0	0	0
Total	237	639	636	640	719
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nomina	l \$)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	29	53	31	-2	0
NSE	0	0	0	0	0
Total	29	53	31	-2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Cons	stant 2009\$)				
Labor	0	0	0	0	0
Non-Labor	266	692	667	638	719
NSE	0	0	0	0	0
Total	266	692	667	638	719
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	5. Employee Assistance Program
Workpaper:	2PB000.004 - EMPLOYEE ASSISTANCE PROGRAM

## Summary of Adjustments to Recorded:

'ear	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	638	636	636	0
NSE	0	0	0	0	0
Total	0	638	636	636	0
FTE	0.0	0.0	0.0	0.0	0.0

### Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>
2005	0	237	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4112437250
Transfer E	AP costs to co	rrect workg	Iroup				4112437230
2005	0	-237	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050
Delete - to	reverse cct-tr	sfr from 220	0-0005.00	D			4185432333
2005 Total	0	0	0	0.0			
2006 Transfer E/	0 AP costs to co	638 rrect workg	0 Jroup	0.0	CCTR Transf	From 2200-0005.006	DSREED2009110 3130919490
2006 Total	0	638	0	0.0			
2007 Transfer E/	0 AP costs to cc	636 rrect workg	0 Jroup	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2141744270
2007 Total	0	636	0	0.0			
2008 Transfer E/	0 AP costs to cc	640 rrect workg	0 Iroup	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102 9092930070
2008	0	-4	0	0.0	1-Sided Adj	N/A	DSREED2010061
Transfer Er	mployee Assis	tance Prog	ram costs t	o corr	ect workgroup		4174309990

SCG/COMPENSATION, HEALTH & WELFARE/Exh No:SCG-19-WP/Witness: D. Robinson Pages 78 of 216

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	5. Employee Assistance Program
Workpaper:	2PB000.004 - EMPLOYEE ASSISTANCE PROGRAM

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	<u>Adj Type</u>	From CCtr	RefID
2008 Total	0	636	0	0.0			
2009 Total	0	0	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.004

Couthorn Colfornia Coo Compony					1				
Southern Calfornia Gas Company									
Employee Assistance Program (EAP) and Men	tal Health Claims P	rojection							
For Years 2009-2012									
	ASSUMPT								
1. Projected administrative fees are based on projected					ns.				
2. Projected enrollment based on actual enrollment as o		changes in head	dcou						
3. Projected headcount and percentage increase are as				2010		2011		201	
	Headcount Increase/(Decrease)	to Prior Vear		7,464 4.60%		7,729 3.55%		7,734 0.06%	
4. Adminstrative fee rates for 2010 are actual premiums			non-l			0.0070		0.007	
5. Projected non-labor inflation rates are as follows:	,								
				1.84%		2.48%		2.64%	
<ol><li>Projected mental health claims are based on 2009 ac</li></ol>	tual claims paid and for	ecasts changes	s in h	eadcount and pr	oject	ed increase			
in medical premiums.									
<ol><li>Projected increase in medical premiums for 2010-201</li></ol>	2 are as follows			0.000/		40.000/		40.000	
				3.00%		13.00%		12.00%	
					1				
	Actual					Projected			
-									
Summary	As of April 2010	2009		2010		2011		201	
EAP Administrative Fees		\$ 719.297		\$ 718,908	\$	740,325	¢	759,939	
Mental Health Claims		961,674		1.034.727	φ	1,169,242	φ	1,310,307	
Mental Health Olams		301,074		1,004,727		1,103,242		1,010,007	
Total EAP and Mental Health Costs		\$1,680,971		\$ 1,753,635	\$	1,909,567	\$	2,070,246	
				. , ,					
1. EAP Administrative Fee Expense Projection									
# Estimated Employees	7,136			7,464		7,729		7,734	
	4.000			1.000		1 000		4 000	
Holman-EAP Only Holman-EAP/MH/SA	1,836 5,409			1,920 5,409		1,989 5,409		1,990 5,409	
Holman-SA	1,834			1,834		1,834		1,834	
	,			,		,		,	
Total Count	9,079			9,163		9,232		9,233	
EAP Administrative Fee Rates Per Covered Employe	e				+		1		
			_	¢ 54.00	¢	50.00	¢	E4.00	
Holman-EAP Only Holman-EAP/MH/SA	\$ 51.36 \$ 107.88			\$ 51.36 \$ 107.88	+	52.63 110.56	\$ \$	54.02 113.47	
Holman-SA	\$ 107.88			\$ 20.04	э \$	20.54	\$	21.08	
	•			¢ _0.01	Ť	2010 1	Ť	2	
Projection of EAP Administrative Fees					1				
Holman-EAP Only				\$ 98,631	\$	104,666	\$	107,499	
Holman-EAP/MH/SA				583,523	Ψ	597,994	Ψ	613,781	
Holman-SA				36,753		37,665		38,659	
Total EAP Administrative Fees			-	\$ 718,908	\$	740,325	\$	759,939	
				ψ /10,300	φ	140,525	φ	133,335	
2. Mental Health Claims Projection			-		-				
Mental Health Claims		\$ 961,674		\$ 1,034,727	¢	1,169,242	¢	1,310,307	

Beginning of Workpaper 2PB000.005 - MENTAL HEALTH

COMPENSATION, HEALTH & WELFARE
Robinson, Debbie Sue
B. Health Benefits
6. Mental Health
2PB000.005 - MENTAL HEALTH

### Activity Description:

SCG provides employees with group health benefits including medical, dental, vision, employee assistance, mental health and substance abuse and wellness plans. MENTAL HEALTH AND SUBSTANCE ABUSE: Under the Mental Health Parity and Addiction Equity Act, mental health and substance abuse services are available on an unlimited basis and charged at the same costs, similar to any other illness or condition that is covered through our medical plans.

### Forecast Methodology:

#### Labor - Zero-Based

Please see Zero Based method for more information.

### Non-Labor - Zero-Based

Please see Zero Based method for more information.

### NSE - Zero-Based

Zero Based method chosen as costs are projected based on medical inflation and changes in headcount, which cannot be modeled using other methods.

### Summary of Results:

	In 2009\$ (000)										
		Adjus	Adjusted-Forecast								
Years	2005	2006	2007	2008	2009	2010	2011	2012			
Labor	0	0	0	0	0	0	0	0			
Non-Labor	1,162	975	734	898	962	0	0	0			
NSE	0	0	0	0	0	1,035	1,169	1,310			
Total	1,162	975	734	898	962	1,035	1,169	1,310			
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	6. Mental Health
Workpaper:	2PB000.005 - MENTAL HEALTH

## Forecast Summary:

In 2009 \$(000)												
Forecas	t Method	Base Forecast			Foreca	ast Adjustn	nents	ts Adjusted-Forecast				
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>		
Labor	Zero-Based	0	0	0 0	0	0	0	0	0	0		
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0		
NSE	Zero-Based	0	0	0 0	1,035	1,169	1,310	1,035	1,169	1,310		
Total		0	0	0 0	1,035	1,169	1,310	1,035	1,169	1,310		
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
orecast Adjustment Details:												
Year/Ex		<u>.</u>	l <u>Lbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Ty</u>	pe				
2010	C	)	0	1,035	1,035	0.0	1-Sidec	l Adj				
201	10 Mental Health Pr	ojection										
2010 T	otal 0	)	0	1,035	1,035	0.0						
2011	C	)	0	1,169	1,169	0.0	1-Sideo	l Adj				
201	1 Mental Health Pr	ojection										
2011 T	otal 0	I	0	1,169	1,169	0.0						
2012	C	)	0	1,310	1,310	0.0	1-Sideo	l Adj				
201	12 Mental Health Pr	ojection										
2012 T	otal 0		0	1,310	1,310	0.0						

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	6. Mental Health
Workpaper:	2PB000.005 - MENTAL HEALTH

### Determination of Adjusted-Recorded:

vetermination of Aujusted-ive	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	962
NSE	0	0	0	0	0
Total	0	0	0	0	962
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	1,035	900	700	900	0
NSE	0	0	0	0	0
Total	1,035	900	700	900	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal	\$)				
Labor	0	0	0	0	0
Non-Labor	1,035	900	700	900	962
NSE	0	0	0	0	0
Total	1,035	900	700	900	962
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	127	75	34	-2	0
NSE	0	0	0	0	0
Total	127	75	34	-2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constan	nt 2009\$)				
Labor	0	0	0	0	0
Non-Labor	1,162	975	734	898	962
NSE	0	0	0	0	0
Total	1,162	975	734	898	962
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	B. Health Benefits
Category-Sub:	6. Mental Health
Workpaper:	2PB000.005 - MENTAL HEALTH

## Summary of Adjustments to Recorded:

In Nominal \$ (000)									
Year		2	005	2	006	2007	2008	2009	
Labor			0		0	0	0	0	
Non-Labo	r	1,	035		900	700	900	0	
NSE			0		0	0	0	0	
Total		1,	035		900	700	900	0	
FTE			0.0		0.0	0.0	0.0	0.0	
Detail of Adju	stments to Re	ecorded:							
Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr		<u>RefID</u>	
2005	0	1,035	0	0.0	CCTR Transf	From 2200-	0005.000	DSREED2009110	
Transfer N	lental Health	costs to corre	ct workgr	roup				4112502440	
2005 Total	0	1,035	0	0.0					
2006	0	900	0	0.0 (	CCTR Transf	From 2200-	0005.006	DSREED2009110 3130938790	
Transfer N	lental Health	costs to corre	ct workgr	roup				0100000100	
2006 Total	0	900	0	0.0					
2007	0	700	0	0.0	CCTR Transf	From 2200-	0005.000	DSREED2009110	
Transfer M	lental Health	costs to corre	ct workgr	roup				2141815740	
2007 Total	0	700	0	0.0					
	Ū	700		0.0					
2008	0	900	0	0.0	CCTR Transf	From 2200-	0005.000	DSREED2009102	
	nental health c	costs to corre	et workan	aun				9092858057	
			-						
2008 Total	0	900	0	0.0					
2009 Total	0	0	0	0.0					

SCG/COMPENSATION, HEALTH & WELFARE/Exh No:SCG-19-WP/Witness: D. Robinson Pages 86 of 216

Supplemental Workpapers for Workpaper 2PB000.005

Southern Calfornia Gas Company								
Employee Assistance Program (EAP) and Men	tal Haalth Claims B	rejection						
For Years 2009-2012		rojection						
FOI Teals 2009-2012								
	ASSUMPT							
1. Projected administrative fees are based on projected			ubstance		20			
<ol> <li>Projected administrative rees are based on projected</li> <li>Projected enrollment based on actual enrollment as o</li> </ol>				e Abuse plar	15.			
3. Projected headcount and percentage increase are as			oount.	2010		2011		201
	Headcount			7,464		7,729		7,734
	Increase/(Decrease)			4.60%		3.55%		0.06%
4. Adminstrative fee rates for 2010 are actual premiums	; 2011 and 2012 rates a	are indexed by no	on-labor	inflation.				
5. Projected non-labor inflation rates are as follows:				1.84%		2.48%		2.649
				1.04%		2.40%		2.047
6. Projected mental health claims are based on 2009 ac	tual claims paid and for	ecasts changes	in heado	ount and pro	oiecte	ed increase		
in medical premiums.		eccere changee			0,000			
7. Projected increase in medical premiums for 2010-201	2 are as follows							
				3.00%		13.00%		12.00%
	A = (++= 1							
	Actual				F	Projected		
Summary	As of April 2010	2009		2010		2011		201
		<b>A 7</b> 10.007		740.000	•	740.005	•	750.000
EAP Administrative Fees		\$ 719,297	\$	718,908	\$	740,325	\$	759,939
Mental Health Claims		961,674		1,034,727		1,169,242		1,310,307
Total EAP and Mental Health Costs		\$1,680,971	\$	1,753,635	\$	1,909,567	\$	2,070,246
		· /···		1 1		,,		11 -
1. EAP Administrative Fee Expense Projection								
	= 100							
# Estimated Employees	7,136			7,464		7,729		7,734
Holman-EAP Only	1,836			1,920		1,989		1,990
Holman-EAP/MH/SA	5,409			5,409		5,409		5,409
Holman-SA	1,834			1,834		1,834		1,834
Total Count	9,079			9,163		9,232		9,233
	0,010			0,100		0,202		0,200
EAP Administrative Fee Rates Per Covered Employe	e							
Holman-EAP Only	\$ 51.36		\$	51.36	\$	52.63	\$	54.02
Holman-EAP/MH/SA	\$ 107.88		\$	107.88	\$	110.56	\$	113.47
Holman-SA	\$ 20.04		\$	20.04	\$	20.54	\$	21.08
Projection of EAP Administrative Fees								
Holman-EAP Only			\$	98,631	\$	104,666	\$	107,499
Holman-EAP/MH/SA				583,523		597,994		613,781
Holman-SA				36,753		37,665		38,659
Total EAP Administrative Fees			\$	718,908	\$	740,325	\$	759,939
2. Mental Health Claims Projection								
Mental Health Claims		\$ 961,674	\$	1,034,727	\$	1,169,242	\$	1,310,307

Area:COMPENSATION, HEALTH & WELFAREWitness:Robinson, Debbie SueCategory:C. Welfare BenefitsWorkpaper:VARIOUS

## Summary for Category: C. Welfare Benefits

	In 2009\$ (000)								
	Adjusted-Recorded	<u> </u>	Adjusted-Forecast						
	2009	2010	2011	2012					
Labor	0	0	0	0					
Non-Labor	924	0	0	0					
NSE	0	877	955	978					
Total	924	877	955	978					
FTE	0.0	0.0	0.0	0.0					
Workpapers belonging 2PB000.006 P&B - LII									
Labor	0	0	0	0					
Non-Labor	866	0	0	0					
NSE	0	809	885	906					
Total	866	809	885	906					
FTE	0.0	0.0	0.0	0.0					
2PB000.007 P&B - AD	D&D INSURANCE								
Labor	0	0	0	0					
Non-Labor	34	0	0	0					
NSE	0	34	36	37					
Total	34	34	36	37					
FTE	0.0	0.0	0.0	0.0					
2PB000.008 P&B - Bl	JSINESS TRAVEL INSURANCE								
Labor	0	0	0	0					
Non-Labor	24	0	0	0					
NSE	0	34	34	35					
Total	24	34	34	35					
FTE	0.0	0.0	0.0	0.0					
2PB000.009 P&B - LC	ONG TERM DISABILITY								
Labor	0	0	0	0					
Non-Labor	0	0	0	0					
NSE	0	0	0	0					
Total	0	0	0	0					
FTE	0.0	0.0	0.0	0.0					
2PB000.010 P&B - W	ORKERS COMP & LTD								
Labor	0	0	0	0					
Non-Labor	0	0	0	0					
NSE	0	0	0	0					
Total	0	0	0	0					
FTE	0.0	0.0	0.0	0.0					

Beginning of Workpaper 2PB000.006 - P&B - LIFE INSURANCE

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub	1. P&B - Life Insurance
Workpaper:	2PB000.006 - P&B - LIFE INSURANCE

### Activity Description:

Welfare benefits provide financial resources to employees in the event of injury or disability and to survivors in the event of the employee's death. This expense focuses on survivor benefits, which include LIFE INSURANCE, accidental death and dismemberment insurance (AD&D), and business travel insurance.

### Forecast Methodology:

### Labor - Zero-Based

Please see Zero Based method for more information.

### Non-Labor - Zero-Based

Please see Zero Based method for more information.

### NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated changes in premiums, salaries, and headcount which cannot be modeled using the other methods.

### Summary of Results:

				In 200	9\$ (000)			
		Adjus	ted-Record	ed		Adjusted-Forecast		
Years	2005	2006	2007	2008	2009	2010	2011	2012
Labor	0	0	0	0	0	0	0	0
Non-Labor	1,101	1,740	988	1,300	866	0	0	0
NSE	0	0	0	0	0	809	885	906
Total	1,101	1,740	988	1,300	866	809	885	906
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub:	1. P&B - Life Insurance
Workpaper:	2PB000.006 - P&B - LIFE INSURANCE

## Forecast Summary:

					In 2009 \$					
Forecast	t Method	Bas	se Foreca	st	Forecast Adjustments A			Adjust	ed-Foreca	st
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	809	885	906	809	885	906
otal		0	0	0	809	885	906	809	885	906
TE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
recast Adjustment Details:										
Year/Ex		<u>1</u>	<u>NLbr</u>	<u>NSE</u>	Total	<u>FTE</u>	<u>Adj_Ty</u>	pe		
2010	0	1	0	809	809	0.0	1-Sided	l Adj		
201	0 Life Insurance Pi	rojection								
2010 T	otal 0	1	0	809	809	0.0				
2011	0	1	0	885	885	0.0	1-Sided	l Adi		
			U	000	000	0.0				
201	1 Life Insurance P	rojection								
2011 T	otal 0	1	0	885	885	0.0				
2012	0	1	0	906	906	0.0	1-Sided	l Adj		
201	2 Life Insurance Pi	rojection								
2012 T		-	0	906	906	0.0				
2012 1	0		•	000	300	0.0				

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub:	1. P&B - Life Insurance
Workpaper:	2PB000.006 - P&B - LIFE INSURANCE

## Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	176	0	0	345	866
NSE	0	0	0	0	0
Total	176	0	0	345	866
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$)	**				
Labor	0	0	0	0	0
Non-Labor	805	1,607	942	958	0
NSE	0	0	0	0	0
Total	805	1,607	942	958	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nom	inal \$)				
Labor	0	0	0	0	0
Non-Labor	981	1,607	942	1,303	866
NSE	0	0	0	0	0
Total	981	1,607	942	1,303	866
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal	\$)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	120	134	45	-3	0
NSE	0	0	0	0	0
Total	120	134	45	-3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Cons	stant 2009\$)				
Labor	0	0	0	0	0
Non-Labor	1,101	1,740	988	1,300	866
NSE	0	0	0	0	0
Total	1,101	1,740	988	1,300	866
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub:	1. P&B - Life Insurance
Workpaper:	2PB000.006 - P&B - LIFE INSURANCE

## Summary of Adjustments to Recorded:

		In Nominal \$ (000)							
'ear	2005	2006	2007	2008	2009				
Labor	0	0	0	0	0				
Non-Labor	805	1,607	942	958	0				
NSE	0	0	0	0	0				
Total	805	1,607	942	958	0				
FTE	0.0	0.0	0.0	0.0	0.0				

### Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>				
2005	0	981	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4112548130				
Transfer Li	Transfer Life Insurance costs to correct workgroup										
2005	0	-176	0	0.0	1-Sided Adj	N/A	DSREED2010061				
Transfer lif	e insurance co	osts to corre	ect workgro	up			3142242360				
2005 Total	0	805	0	0.0							
2006	0	638	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3125923607				
Transfer E	AP costs to co	rrect workg	Iroup								
2006	0	900	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3125951573				
Transfer M	lental Health c	osts to corr	ect workgro	oup			5120951575				
2006	0	-638	0	0.0	CCTR Transf	To 2200-0005.004	DSREED2009110				
Transfer E	AP costs to co	rrect workg	Iroup				3130919490				
2006	0	-900	0	0.0	CCTR Transf	To 2200-0005.005	DSREED2009110				
Transfer Mental Health costs to correct workgroup 313093879											
2006	0	1,607	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3131139853				
Tranfer Life	e Insurance co	sts to corre	ect workgro	up							
2006 Total	0	1,607	0	0.0							

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub:	1. P&B - Life Insurance
Workpaper:	2PB000.006 - P&B - LIFE INSURANCE

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	<u>Adj Type</u>	From CCtr	RefID
2007	0	942	0	0.0 C	CCTR Transf	From 2200-0005.000	DSREED2009110 2141717737
Transfer lif	e insurance co	sts to correc	t workgro	up			211111101
2007 Total	0	942	0	0.0			
2008	0	958	0	0.0 1	-Sided Adj	N/A	DSREED2010061 3110952967
Record Life	e Insurance co	sts to correc	t workgro	up			3110332307
2008 Total	0	958	0	0.0			
2009 Total	0	0	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.006

Southorn California Cas Compa	<u></u>								
Southern California Gas Compar	ny								
Life Insurance Forecast For Years 2009-2012									
101 10013 2003-2012									
			SSUMPTIO						
1. Life Insurance costs are projected based o									
<ol> <li>Coverage amount for 2010 is actual based</li> <li>Labor Inflation for 2011 and 2012 are as for</li> </ol>			ata and is index	ked by la	abor inflation a	na cr	anges in nea 2011	acoun	τ. <b>2012</b>
							3.02%		2.37%
4. Decidented backbornet and personate as increa		ve ee fellev			2040		2014		2012
<ol> <li>Projected headcount and percentage incre Headcount</li> </ol>	ease a	tre as rollov	ws:		<b>2010</b> 7,464		<b>2011</b> 7,729		<b>2012</b> 7,734
Increase/(Dec					4.60%		3.55%		0.06%
•			Year-Non Unic	on	7.18%		4.35%		3.73% -1.25%
Increase/(Dec 5. Call provision is a cost that is based on the		•		vnecter	3.71% claims Proie	oction	3.27% based on his	torical	
<ol> <li>Retiree shift deduction is cost of the premi</li> </ol>									
using percentages provided by Towers V									
are negotiated together and therefore ca	uses	active rates	s to be higher th	an they	would be if ne	gotia	ited separatel	у.	
The total 2010 credit is projected based of	on cre	edits taken	through April, 2	010 and	d increases in 2	2011	and 2012 by		
labor inflation.	1								
		Ac	tual				Projected		
Туре		2	009		2010		2011		2012
		<b>^</b>	1 001 501				4 070 000		4 007 000
Union Non Union		\$	1,201,534 283,114	\$	<u>1,198,175</u> 319,810	\$	1,276,899 340,823	\$	1,307,988 349,121
Add: Call Provision			71,574		57,000		57,000		57,000
Less: Retiree Shift			(690,641)		(766,153)		(789,291)		(807,997)
Total		\$	865,580	\$	808,832	\$	885,431	\$	906,112
Union									
Amount of Courses per 4/4/40 Anolygia				¢	205 220 000				
Amount of Coverage per 4/1/10 Analysis				\$	265,226,900				
Headcount per 4/1/10					5,312				
Average Coverage per Employee				\$	49,930				
Forecasted Headcount					5,509		5,689		5,618
Premium per \$1,000 of coverage:				\$	4.356	\$	4.356	\$	4.356
Estimated Annual Premium				\$	1,198,175	\$	1,276,899	\$	1,307,988
Salary Inflation Assumption					2.6%		3.0%		2.4%
Non Union									
Amount of Coverage per 4/1/10 Analysis				\$	176,347,750				
					4.055		0.040		0.440
Forecasted Headcount					1,955		2,040		2,116
Premium per \$1,000 of coverage:				\$	1.6920	\$	1.7362	\$	1.7815
·					319,810		340,823		349,121
Estimated Annual Premium									
Estimated Annual Premium									
Estimated Annual Premium Retro Call					E7 000		E7 000		E7 000
					57,000		57,000		57,000
Estimated Annual Premium Retro Call					57,000		57,000		57,000

Beginning of Workpaper 2PB000.007 - P&B - AD&D INSURANCE

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub	2. P&B - AD&D Insurance
Workpaper:	2PB000.007 - P&B - AD&D INSURANCE

### Activity Description:

Welfare benefits provide financial resources to employees in the event of injury or disability and to survivors in the event of the employee's death. This expense focuses on survivor benefits, which include life insurance, ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE (AD&D), and business travel insurance.

## Forecast Methodology:

### Labor - Zero-Based

Please see Zero Based method for more information.

### Non-Labor - Zero-Based

Please see Zero Based method for more information.

### NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated changes in premiums, salaries, and headcount, which cannot be modeled using other methods.

### Summary of Results:

]	In 2009\$ (000)									
		Adjus	Adjusted-Forecast							
Years	2005	2006	2007	2008	2009	2010	2011	2012		
Labor	0	0	0	0	0	0	0	0		
Non-Labor	34	27	29	30	34	0	0	0		
NSE	0	0	0	0	0	34	36	37		
Total	34	27	29	30	34	34	36	37		
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub:	2. P&B - AD&D Insurance
Workpaper:	2PB000.007 - P&B - AD&D INSURANCE

## Forecast Summary:

					In 2009 \$	· /				
Forecas	t Method	Bas	e Foreca	st	Forecast Adjustments Adjusted-Forecast					
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	34	36	37	34	36	37
Total		0	0	0	34	36	37	34	36	37
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
orecast Adju	stment Details:									
<u>Year/Ex</u>	pl. <u>Labor</u>	<u>.</u>	Lbr	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Ty</u>	pe		
2010	0	)	0	34	34	0.0	1-Sided	l Adj		
201	0 AD&D Insurance	Projection								
2010 T	otal 0	1	0	34	34	0.0				
0044										
2011	0		0	36	36	0.0	1-Sided	l Adj		
201	1 AD&D Insurance	Projection								
2011 T	otal 0	)	0	36	36	0.0				
2012	0	)	0	37	37	0.0	1-Sided	l Adj		
201	2 AD&D Insurance	Projection								
2012 T	otal 0		0	37	37	0.0				

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub:	2. P&B - AD&D Insurance
Workpaper:	2PB000.007 - P&B - AD&D INSURANCE

### Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	60
NSE	0	0	0	0	0
Total	0	0	0	0	60
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$)	**				
Labor	0	0	0	0	0
Non-Labor	30	25	28	30	-26
NSE	0	0	0	0	0
Total	30	25	28	30	-26
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nom	ninal \$)				
Labor	0	0	0	0	0
Non-Labor	30	25	28	30	34
NSE	0	0	0	0	0
Total	30	25	28	30	34
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nomina	l \$)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	4	2	1	0	0
NSE	0	0	0	0	0
Total	4	2	1	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Cons	stant 2009\$)				
Labor	0	0	0	0	0
Non-Labor	34	27	29	30	34
NSE	0	0	0	0	0
Total	34	27	29	30	34
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE				
Witness:	Robinson, Debbie Sue				
Category:	C. Welfare Benefits				
Category-Sub:	2. P&B - AD&D Insurance				
Workpaper:	2PB000.007 - P&B - AD&D INSURANCE				

## Summary of Adjustments to Recorded:

In Nominal \$ (000)					
Year	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	30	25	28	30	-26
NSE	0	0	0	0	0
Total	30	25	28	30	-26
FTE	0.0	0.0	0.0	0.0	0.0

## Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>	
2005	0	30	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4112526270	
Transfer AD&D costs to correct workgroup							4112020270	
2005 Total	0	30	0	0.0				
2006	0	25	0	0.0	CCTR Transf	From 2200-0005.009	DSREED2009110	
Transfer A	Transfer AD&D costs to correct workgroup 3133108487							
2006 Total	0	25	0	0.0				
2007	0	28	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110	
Transfer AD&D costs to correct workgroup 2141226043								
2007 Total	0	28	0	0.0				
2008	0	9	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102	
9093252030 Transfer AD&D costs to correct workgroup								
2008	0	20	0	0.0	1-Sided Adj	N/A	DSREED2010061	
6195710250 Transfer AD&D insurance costs to correct workgroup								
2008 Total	0	30	0	0.0				

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub:	2. P&B - AD&D Insurance
Workpaper:	2PB000.007 - P&B - AD&D INSURANCE

Year/Expl.	Labor	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	RefID
2009 Transfer A	0 .D&D insurance	-26 e costs to co	0 orrect work		1-Sided Adj	N/A	DSREED2010061 6195505043
2009 Total	0	-26	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.007

					1		
Southern California Gas Company							
AD&D Forecast							
For Years 2009-2012							
	ASSUN	<b>IPTION</b>	6				
1. AD&D Insurance costs are projected based on e	stimated coverage ar	nounts in	effect for 2010-20	12 and premium rate in	effect for 20	10.	
2. Coverage amount for 2010 is actual based on A							
<ol><li>Labor Inflation for 2011 and 2012 are as follows:</li></ol>			2010	2011	-	12	
				3.029	%	2.37%	
4. Projected headcount and percentage increase a	re as follows:		2010	2011	20	12	
Headcount			7,464	7,729		7,734	
Increase/(Decrease)	to Prior Year		4.60%		3.55% 0.06%		
		- <u>,</u>					
	A			Due le stad			
	Actual			Projected	_		
	2009		2010	2011	20	12	
Amount of Coverage per 4/1/10 Analysis		\$	174,798,450				
Premium per \$1,000 of coverage:		\$	0.192	\$ 0.192	2 \$	0.192	
		Ť		*	*		
Annual Premium	\$ 23,630	\$	33,561	\$ 35,766	<b>3</b> \$	36,637	

Beginning of Workpaper 2PB000.008 - P&B - BUSINESS TRAVEL INSURANCE

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub	3. P&B - Business Travel Insurance
Workpaper:	2PB000.008 - P&B - BUSINESS TRAVEL INSURANCE

#### Activity Description:

Welfare benefits provide financial resources to employees in the event of injury or disability and to survivors in the event of the employee's death. This expense focuses on survivor benefits, which include life insurance, accidental death and dismemberment insurance (AD&D), and BUSINESS TRAVEL INSURANCE.

### Forecast Methodology:

#### Labor - Zero-Based

Please see Zero Based method for more information.

#### Non-Labor - Zero-Based

Please see Zero Based method for more information.

#### NSE - Zero-Based

Zero Based method chosen as projected costs are based on changes in premiums and headcount, which cannot be modeled using the other methods.

#### Summary of Results:

	In 2009\$ (000)										
		Adjus	ted-Record	ed		Adjı	Adjusted-Forecast				
Years	2005	2006	2007	2008	2009	2010	2011	2012			
Labor	0	0	0	0	0	0	0	0			
Non-Labor	46	78	75	23	24	0	0	0			
NSE	0	0	0	0	0	34	34	35			
Total	46	78	75	23	24	34	34	35			
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub:	<ol><li>P&amp;B - Business Travel Insurance</li></ol>
Workpaper:	2PB000.008 - P&B - BUSINESS TRAVEL INSURANCE

### Forecast Summary:

						In 2009 \$	· /				
	Forecast	Method	Bas	se Foreca	st	Foreca	ist Adjustn	nents	Adjust	ed-Foreca	st
			<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labo	or	Zero-Based	0	0	0	0	0	0	0	0	0
Non	-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Ξ	Zero-Based	0	0	0	34	34	35	34	34	35
Tota	d		0	0	0	34	34	35	34	34	35
FTE		Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
orec	ast Adju	stment Details:	•								
	Year/Exp		<u>1</u>	<u>lLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Ty</u>	pe		
	2010	C	)	0	34	34	0.0	1-Sided	l Adj		
	201	0 Business Travel	Insurance F	Projection							
	2010 To	otal 0		0	34	34	0.0				
	2011	C	)	0	34	34	0.0	1-Sided	l Adj		
	201	1 Business Travel	Insurance F	Projection							
	2011 To	otal 0		0	34	34	0.0				
	2012	C	)	0	35	35	0.0	1-Sided	l Adj		
	201	2 Business Travel	Insurance F	Projection							
	2012 To	otal 0		0	35	35	0.0				

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub:	3. P&B - Business Travel Insurance
Workpaper:	2PB000.008 - P&B - BUSINESS TRAVEL INSURANCE

### Determination of Adjusted-Recorded:

Recorded (Nominal \$)*           Labor         0         0         0         0         0         0           Non-Labor         0         0         0         0         0         0           NSE         0         0         0         0         0         0           Total         0         0         0         0         0         0           Adjustments (Nominal \$) **           0         0         0         0           Labor         0         0         0         0         0         0         0           Non-Labor         41         72         72         23         -24           NSE         0         0         0         0         0         0           Total         41         72         72         23         -24           FTE         0.0         0.0         0         0         0         0           Labor         0         0         0         0         0         0           NSE         0         0         0         0         0         0           Non-Labor         0         0         0		2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Non-Labor         0	Recorded (Nominal \$)*					
NSE         0         0         0         0         0         0           Total         0         0.0         0.0         0.0         0.0         0.0           Adjustments (Nominal \$) **	Labor	0	0	0	0	0
Total         0         0         0         0         47           FTE         0.0         0.0         0.0         0.0         0.0           Adjustments (Nominal \$) **	Non-Labor	0	0	0	0	47
FTE         0.0         0.0         0.0         0.0         0.0           Adjustments (Nominal \$) **	NSE	0	0	0	0	0
Adjustments (Nominal \$) **         Labor       0       0       0       0       0         Non-Labor       41       72       72       23       -24         NSE       0       0       0       0       0       0         Total       41       72       72       23       -24         FTE       0.0       0.0       0.0       0.0       0.0         Recorded-Adjusted (Nominal \$)       0       0       0       0       0         Labor       0       0       0       0       0       0         Non-Labor       41       72       72       23       24         NSE       0       0       0       0       0       0         Total       41       72       72       23       24         FTE       0.0       0.0       0.0       0.0       0       0         Vacation & Sick (Nominal \$)           0       0         Labor       0       0       0       0       0       0       0       0         NSE       0       0       0       0       0       0	Total	0	0	0	0	47
Labor         0         0         0         0         0         0         0           Non-Labor         41         72         72         23         -24           NSE         0         0         0         0         0         0           Total         41         72         72         23         -24           FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)           23         24           NSE         0         0         0         0         0         0           Non-Labor         41         72         72         23         24           NSE         0         0         0         0         0         0           Total         41         72         72         23         24           NSE         0         0         0         0         0         0           Vacation & Sick (Nominal \$)            23         24           Labor         0         0         0         0         0         0         0           Non-Labor         5			0.0	0.0	0.0	0.0
Non-Labor         41         72         72         23         -24           NSE         0         0         0         0         0         0           Total         41         72         72         23         -24           FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)         0         0         0         0         0           Labor         0         0         0         0         0         0           Non-Labor         41         72         72         23         24           NSE         0         0         0         0         0         0           Total         41         72         72         23         24           NSE         0         0         0         0         0         0           Vacation & Sick (Nominal \$)         U         U         0         0         0         0           Labor         0         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0	Adjustments (Nominal \$	) **				
NSE         0         0         0         0         0         0           Total         41         72         72         23         -24           FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)         0         0         0         0         0           Labor         0         0         0         0         0         0           Non-Labor         41         72         72         23         24           NSE         0         0         0         0         0         0           Total         41         72         72         23         24           FTE         0.0         0.0         0.0         0.0         0           Vacation & Sick (Nominal \$)         U         U         U         0         0           Labor         0         0         0         0         0         0           NSE         0         0         0         0         0         0           Total         0         0         0         0         0         0           NSE         0         0	Labor	0	0	0	0	0
Total         41         72         72         23         -24           FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)         U         U         U           Labor         0         0         0         0         0           Non-Labor         41         72         72         23         24           NSE         0         0         0         0         0         0           Total         41         72         72         23         24           NSE         0         0         0         0         0           Total         41         72         72         23         24           FTE         0.0         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)         Iabor         0         0         0         0         0           Labor         0         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           Kabor         0         0         0         0	Non-Labor	41	72	72	23	-24
FTE         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)         0	NSE	0		0	0	0
Labor         0         0         0         0         0         0           Non-Labor         41         72         72         23         24           NSE         0         0         0         0         0         0           Total         41         72         72         23         24           NSE         0         0         0         0         0           Total         41         72         72         23         24           FTE         0.0         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)         U         U         U         U           Labor         0         0         0         0         0           NSE         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           Non-Labor         5         6         3         0         0         0         0           NSE         0         0         0         0         0         0         0         0           FTE         0.0 <td>Total</td> <td>41</td> <td>72</td> <td>72</td> <td>23</td> <td>-24</td>	Total	41	72	72	23	-24
Labor         0 <td></td> <td></td> <td>0.0</td> <td>0.0</td> <td>0.0</td> <td>0.0</td>			0.0	0.0	0.0	0.0
Non-Labor         41         72         72         23         24           NSE         0	Recorded-Adjusted (Nor	minal \$)				
NSE         0         0         0         0         0           Total         41         72         72         23         24           FTE         0.0         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)           0         0         0         0         0         0           Labor         0	Labor	0	0	0	0	0
Total         41         72         72         23         24           FTE         0.0         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)         U         U         U         U           Labor         0         0         0         0         0         0           Non-Labor         0         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0         0           Total         0         0         0.0         0.0         0.0         0.0         0	Non-Labor	41	72	72	23	24
FTE         0.0         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)         Labor         0 <td>NSE</td> <td>0</td> <td></td> <td></td> <td>0</td> <td>0</td>	NSE	0			0	0
Vacation & Sick (Nominal \$)           Labor         0         0         0         0         0           Non-Labor         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           Total         0 </td <td></td> <td>41</td> <td></td> <td></td> <td>23</td> <td>24</td>		41			23	24
Labor         0 <td></td> <td></td> <td>0.0</td> <td>0.0</td> <td>0.0</td> <td>0.0</td>			0.0	0.0	0.0	0.0
Non-Labor         0	Vacation & Sick (Nomina	al \$)				
NSE         0	Labor	0	0	0	0	0
Total         0 <td>Non-Labor</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	Non-Labor	0	0	0	0	0
FTE         0.0         0.0         0.0         0.0         0.0           Escalation to 2009\$         2         3         0 <t< td=""><td>NSE</td><td></td><td></td><td></td><td>0</td><td></td></t<>	NSE				0	
Escalation to 2009\$           Labor         0         0         0         0         0           Non-Labor         5         6         3         0         0           NSE         0         0         0         0         0         0           Total         5         6         3         0         0         0           FTE         0.0         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Constant 2009\$)         0         0         0         0         0         0           Labor         0         0         0         0         0         0         0           Non-Labor         46         78         75         23         24           NSE         0         0         0         0         0         0           Total         46         78         75         23         24		0		0	0	0
Labor         0 <td></td> <td>0.0</td> <td>0.0</td> <td>0.0</td> <td>0.0</td> <td>0.0</td>		0.0	0.0	0.0	0.0	0.0
Non-Labor         5         6         3         0         0           NSE         0 <th< td=""><td>Escalation to 2009\$</td><td></td><td></td><td></td><td></td><td></td></th<>	Escalation to 2009\$					
NSE         0	Labor	0		0	0	0
Total         5         6         3         0         0           FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Constant 2009\$)         U <thu< th="">         U         U         <th< td=""><td></td><td>5</td><td></td><td>3</td><td>0</td><td>0</td></th<></thu<>		5		3	0	0
FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Constant 2009\$)                0						
Recorded-Adjusted (Constant 2009\$)           Labor         0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
Labor         0         0         0         0         0         0           Non-Labor         46         78         75         23         24           NSE         0         0         0         0         0         0         0         0           Total         46         78         75         23         24         24			0.0	0.0	0.0	0.0
Non-Labor         46         78         75         23         24           NSE         0	Recorded-Adjusted (Cor	nstant 2009\$)				
NSE         0	Labor					0
Total 46 78 75 23 24		46		75	23	24
	NSE					
FTE 0.0 0.0 0.0 0.0 0.0						
	FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub:	<ol><li>P&amp;B - Business Travel Insurance</li></ol>
Workpaper:	2PB000.008 - P&B - BUSINESS TRAVEL INSURANCE

### Summary of Adjustments to Recorded:

In Nominal \$ (000)								
′ear	2005	2006	2007	2008	2009			
Labor	0	0	0	0	0			
Non-Labor	41	72	72	23	-24			
NSE	0	0	0	0	0			
Total	41	72	72	23	-24			
FTE	0.0	0.0	0.0	0.0	0.0			

### Detail of Adjustments to Recorded:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>
2005	0	41	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4113422450
Transfer E	Business Trave	el Insurance	costs to co	orrect w	vorkgroup		4110422400
2005 Total	0	41	0	0.0			
2006	0	0.575	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110
Transfer E	Business Trave	el Insurance	to correct	workgr	oup		311225102
2006	0	-0.575	0	0.0	CCTR Transf	To 2200-0005.000	DSREED200911
Transfer E	Business Trave	el Insurance	to correct	workgr	oup		313080404
2006	0	72	0	0.0	1-Sided Adj	N/A	DSREED201006 <sup>2</sup>
Transfer E	Business Trave	el Insurance	costs to co	orrect w	vorkgroup		4172557863
2006 Total	0	72	0	0.0			
2007	0	72	0	0.0	CCTR Transf	From 2200-0005.015	DSREED2009110
Transfor	Business Trav		to correct	vorkar			2164148950
				•	oup		
2007 Total	0	72	0	0.0			

 2008
 0
 23
 0
 0.0
 CCTR Transf
 From 2200-0005.000
 DSREED2009102
 9095122660

Transfer Business Travel Insurance to correct workgroup

SCG/COMPENSATION, HEALTH & WELFARE/Exh No:SCG-19-WP/Witness: D. Robinson Pages 110 of 216

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub:	3. P&B - Business Travel Insurance
Workpaper:	2PB000.008 - P&B - BUSINESS TRAVEL INSURANCE

Year/Expl.	Labor	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	RefID
2008 Total	0	23	0	0.0			
2009 Bomovo co	0 ata far 2010 F	-24			-Sided Adj	N/A	DSREED2010050 5173516350
2009 Total	0 sts 101 2010 E	-24	0	0.0	nium paid in 2	009	

Supplemental Workpapers for Workpaper 2PB000.008

		N					1	
Sempra Energy (Consol	Idate	d)						
Business Travel Projection								
For Years 2009-2012								
		ASSUM	PTION	S				
<ol> <li>Business Travel Insurance proj based on non-labor inflation ar headcount at each organizatio</li> <li>Non labor inflation for each yea</li> </ol>	nd alloc n.	ating the cost			nit ba			<b>2012</b> 2.7%
		Actual			Р	rojected		
		2009		2010		2011		2012
SoCalGas Premium Allocation	\$	33,477	\$	33,557	\$	34,332	\$	35,218
Calculation of Premium and	Alloca	tion						
Consolidated Premium	\$	61,866	\$	63,040	\$	64,507	\$	66,238
Headcount by Business Unit								
SoCalGas				7,464		7,729		7,734
SDG&E				5,388		5,623		5,642
Sempra				546		546		546
Generation				34		34		34
Global				207		207		207
LNG				97		97		97
Pipelines & Storage				286		286		286
Totals				14,022		14,522		14,546
Allocation by Business Unit								
SoCalGas	\$	23,629	\$	33,557	\$	34,332	\$	35,218
SDG&E		33,477		24,223		24,978		25,692
Sempra		2,657		2,455		2,425		2,486
Generation		448		153	1	151		155
Global		939		931		920		943
LNG		444		436		431		442
Pipelines & Storage		271		1,286		1,270		1,302
Totals	\$	61,866	\$	63,040	\$	64,507	\$	66,238

Beginning of Workpaper 2PB000.009 - P&B - LONG TERM DISABILITY

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub	<ol> <li>P&amp;B - Long Term Disability</li> </ol>
Workpaper:	2PB000.009 - P&B - LONG TERM DISABILITY

### Activity Description:

Please refer to Exhibit Number SCG-21-WP, Workpaper 2HR007.000

### Forecast Methodology:

### Summary of Results:

	In 2009\$ (000)											
		Adjus	Adjusted-Forecast									
Years	2005	2006	2007	2008	2009	2010	2011	2012				
Labor	0	0	0	0	0	0	0	0				
Non-Labor	0	0	0	0	0	0	0	0				
NSE	0	0	0	0	0	0	0	0				
Total	0	0	0	0	0	0	0	0				
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub:	<ol> <li>P&amp;B - Long Term Disability</li> </ol>
Workpaper:	2PB000.009 - P&B - LONG TERM DISABILITY

### Forecast Summary:

In 2009 \$(000)										
Bas	e Forecas	t	Foreca	ast Adjusti	nents	Adjusted-Forecast				
<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>		
0	0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0	0		
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
	2010 0 0 0 0	2010         2011           0         0           0         0           0         0           0         0           0         0           0         0           0         0	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Base Forecast         Forecast           2010         2011         2012         2010           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0	Base Forecast         Forecast Adjustr           2010         2011         2012         2010         2011           0         0         0         0         0         0         0           0 <td>Base Forecast         Forecast Adjustments           2010         2011         2012         2010         2011         2012           0         0         0         0         0         0         0           0         <t< td=""><td>Base Forecast         Forecast Adjustments         Adjust           2010         2011         2012         2010         2011         2012         2010           0</td><td>Base Forecast         Forecast Adjustments         Adjusted-Forecast           2010         2011         2012         2010         2011         2012         2010         2011         2012         2010         2011         0         2011         2010         2011         0         2011         2012         2010         2011         0<!--</td--></td></t<></td>	Base Forecast         Forecast Adjustments           2010         2011         2012         2010         2011         2012           0         0         0         0         0         0         0           0 <t< td=""><td>Base Forecast         Forecast Adjustments         Adjust           2010         2011         2012         2010         2011         2012         2010           0</td><td>Base Forecast         Forecast Adjustments         Adjusted-Forecast           2010         2011         2012         2010         2011         2012         2010         2011         2012         2010         2011         0         2011         2010         2011         0         2011         2012         2010         2011         0<!--</td--></td></t<>	Base Forecast         Forecast Adjustments         Adjust           2010         2011         2012         2010         2011         2012         2010           0	Base Forecast         Forecast Adjustments         Adjusted-Forecast           2010         2011         2012         2010         2011         2012         2010         2011         2012         2010         2011         0         2011         2010         2011         0         2011         2012         2010         2011         0 </td		

### Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type
2010 Total	0	0	0	0	0.0	
2011 Total	0	0	0	0	0.0	
2012 Total	0	0	0	0	0.0	

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub:	4. P&B - Long Term Disability
Workpaper:	2PB000.009 - P&B - LONG TERM DISABILITY

#### **Determination of Adjusted-Recorded:**

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **	•				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomin	nal \$)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$	5)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Consta	ant 2009\$)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub:	<ol> <li>P&amp;B - Long Term Disability</li> </ol>
Workpaper:	2PB000.009 - P&B - LONG TERM DISABILITY

### Summary of Adjustments to Recorded:

In Nominal \$ (000)									
Year	2005	2006	2007	2008	2009				
Labor	0	0	0	0	0				
Non-Labor	0	0	0	0	0				
NSE	0	0	0	0	0				
Total	0	0	0	0	0				
FTE	0.0	0.0	0.0	0.0	0.0				

### Detail of Adjustments to Recorded:

2009 Total

0

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>
2005 Total	0	0	0	0.0			

2006	0	25	0	0.0 CCTR Transf	From 2200-0005.000	DSREED2009110 3112134760
Transfer AD&D	insurance	to correct wo	rkgroup			
2006	0	-25	0	0.0 CCTR Transf	To 2200-0005.007	DSREED2009110 3133108487
Transfer AD&D	costs to c	orrect workgro	oup			5155100407
2006 Total	0	0	0	0.0		
2007 Total	0	0	0	0.0		
2008 Total	0	0	0	0.0		

0

0

0.0

Beginning of Workpaper 2PB000.010 - P&B - WORKERS COMP & LTD

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub	5. P&B - Workers Comp & LTD
Workpaper:	2PB000.010 - P&B - WORKERS COMP & LTD

### Activity Description:

Please refer to Exhibit Number SCG-21-WP, Workpaper 2HR007.001

### Forecast Methodology:

### Summary of Results:

				In 200	)9\$ (000)			
		Adjus	ted-Record	ed		Adjı	usted-Fore	cast
Years	2005	2006	2007	2008	2009	2010	2011	2012
Labor	0	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub:	5. P&B - Workers Comp & LTD
Workpaper:	2PB000.010 - P&B - WORKERS COMP & LTD

### Forecast Summary:

In 2009 \$(000)								
Base Forecast			Forecast Adjustments			Adjusted-Forecast		
<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
0	0	o	0	0	0	0	0	0
0	0	o	0	0	0	0	0	0
0	0	o	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	2010 0 0 0 0	2010         2011           0         0           0         0           0         0           0         0           0         0           0         0           0         0	2010         2011         2012           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0	Base Forecast         Foreca           2010         2011         2012         2010           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0	Base Forecast         Forecast Adjustr           2010         2011         2012         2010         2011           0         0         0         0         0         0         0           0 <td>Base Forecast         Forecast Adjustments           2010         2011         2012         2010         2011         2012           0         0         0         0         0         0         0           0         <t< td=""><td>Base Forecast         Forecast Adjustments         Adjust           2010         2011         2012         2010         2011         2012         2010           0</td><td>Base Forecast         Forecast Adjustments         Adjusted-Forecast           2010         2011         2012         2010         2011         2012         2010         2011           0</td></t<></td>	Base Forecast         Forecast Adjustments           2010         2011         2012         2010         2011         2012           0         0         0         0         0         0         0           0 <t< td=""><td>Base Forecast         Forecast Adjustments         Adjust           2010         2011         2012         2010         2011         2012         2010           0</td><td>Base Forecast         Forecast Adjustments         Adjusted-Forecast           2010         2011         2012         2010         2011         2012         2010         2011           0</td></t<>	Base Forecast         Forecast Adjustments         Adjust           2010         2011         2012         2010         2011         2012         2010           0	Base Forecast         Forecast Adjustments         Adjusted-Forecast           2010         2011         2012         2010         2011         2012         2010         2011           0

### Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type
2010 Total	0	0	0	0	0.0	
2011 Total	0	0	0	0	0.0	
2012 Total	0	0	0	0	0.0	

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub:	5. P&B - Workers Comp & LTD
Workpaper:	2PB000.010 - P&B - WORKERS COMP & LTD

#### Determination of Adjusted-Recorded:

etermination of Aujusted-Ne	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal	l \$)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constan	nt 2009\$)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	C. Welfare Benefits
Category-Sub:	5. P&B - Workers Comp & LTD
Workpaper:	2PB000.010 - P&B - WORKERS COMP & LTD

### Summary of Adjustments to Recorded:

		In Nor	ninal \$ (000)		
Year	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

### Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	RefID
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Area:COMPENSATION, HEALTH & WELFAREWitness:Robinson, Debbie SueCategory:D. Retirement PlansWorkpaper:VARIOUS

### Summary for Category: D. Retirement Plans

		In 2009\$ (0	00)	
	Adjusted-Recorded		Adjusted-Forecast	
	2009	2010	2011	2012
Labor	0	0	0	0
Non-Labor	13,417	0	0	0
NSE	0	15,185	16,660	16,007
Total	13,417	15,185	16,660	16,007
FTE	0.0	0.0	0.0	0.0
Workpapers belonging to				
	t Plans - IRC Sect 4 Plan	0		0
Labor	0	0	0	0
Non-Labor	135	0	0	0
NSE	0	138	143	146
Total	135	138	143	146
FTE	0.0	0.0	0.0	0.0
2PB000.012 P&B - SUP	PPLEMENTAL PENSION			
Labor	0	0	0	0
Non-Labor	835	0	0	0
NSE	0	2,230	2,970	2,070
Total	835	2,230	2,970	2,070
FTE	0.0	0.0	0.0	0.0
2PB000.014 P&B - RET	IREMENT SAVINGS PLAN			
Labor	0	0	0	0
Non-Labor	12,447	0	0	0
NSE	0	12,817	13,547	13,791
Total	12,447	12,817	13,547	13,791
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper 2PB000.011 - Retirement Plans - IRC Sect 4 Plan

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	D. Retirement Plans
Category-Sub	1. Retirement Plans - IRC Sect 4 Plan
Workpaper:	2PB000.011 - Retirement Plans - IRC Sect 4 Plan

#### Activity Description:

This is nonqualified retirement savings plan, or deferred compensation plan, allows pre-tax contributions for employees subject to IRS compensation and contribution limits.

### Forecast Methodology:

### Labor - Zero-Based

Please see Zero Based method for more information.

#### Non-Labor - Zero-Based

Please see Zero Based method for more information.

### NSE - Zero-Based

Zero Based method chosen as proejcted costs are based on changes in salaries and headcount, which cannot be modeled using other methods.

#### Summary of Results:

	In 2009\$ (000)										
		Adjus	Adjusted-Forecast								
Years	2005	2006	2007	2008	2009	2010	2011	2012			
Labor	0	0	0	0	0	0	0	0			
Non-Labor	134	121	134	124	135	0	0	0			
NSE	0	0	0	0	0	138	143	146			
Total	134	121	134	124	135	138	143	146			
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	D. Retirement Plans
Category-Sub:	1. Retirement Plans - IRC Sect 4 Plan
Workpaper:	2PB000.011 - Retirement Plans - IRC Sect 4 Plan

### Forecast Summary:

					In 2009 \$	. ,				
Forecas	t Method	Base Forecast			Foreca	ıst Adjustn	nents	Adjust	ed-Foreca	ist
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	138	143	146	138	143	146
Total	-	0	0	0	138	143	146	138	143	146
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
orecast Adju	stment Details:							-		
Year/Ex	pl. Labor	<u>N</u>	<u>Lbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Ty</u>	pe		
2010	0		0	138	138	0.0	1-Sided	l Adj		
201	10 IRC Section 415	Projection								
2010 T	otal 0	I.	0	138	138	0.0				
2011	0		0	143	143	0.0	1-Sided	l Adj		
201	11 IRC Section 415	Projection								
2011 T	otal 0	l.	0	143	143	0.0				
2012	0		0	146	146	0.0	1-Sided	l Adj		
201	12 IRC Section 415	Projection								
2012 T	otal 0		0	146	146	0.0				

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	D. Retirement Plans
Category-Sub:	1. Retirement Plans - IRC Sect 4 Plan
Workpaper:	2PB000.011 - Retirement Plans - IRC Sect 4 Plan

### Determination of Adjusted-Recorded:

Recorded (Nominal \$)*           Labor         0         0         0         0         0           Non-Labor         0         0         0         0         0           Total         0         0         0         0         0           Total         0         0         0         0         0           Adjustments (Nominal \$) **		2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Non-Labor         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           Total         0         0         0         0         0         0         0           Adjustments (Nominal \$) **	Recorded (Nominal \$)*					
NSE         0         0         0         0         0         0           Total         0         0.0         0.0         0.0         0.0         0.0           Adjustments (Nominal \$) **            0         0         0         0         0           Labor         0         0         0         0         0         0         0           Non-Labor         119         1111         128         124         135           NSE         0         0         0         0         0         0           Total         119         111         128         124         135           FTE         0.0         0.0         0.0         0.0         0           Recorded-Adjusted (Nominal \$)           119         111         128         124         135           NSE         0         0         0         0         0         0         0           Vacation & Sick (Nominal \$)          111         128         124         135           Labor         0         0         0         0         0         0         0 <td< td=""><td>Labor</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></td<>	Labor	0	0	0	0	0
Total         0         0         0         0         0         0           FTE         0.0         0.0         0.0         0.0         0.0         0.0           Adjustments (Nominal \$) **           119         111         128         124         135           NSE         0         0         0         0         0         0         0           Total         119         111         128         124         135           NSE         0         0         0         0         0         0           FTE         0.0         0.0         0.0         0.0         0         0           Recorded-Adjusted (Nominal \$)           111         128         124         135           Labor         0         0         0         0         0         0         0           Non-Labor         119         111         128         124         135           FTE         0.0         0.0         0         0         0         0           Non-Labor         0         0         0         0         0         0         0           NSE	Non-Labor	0	0	0	0	0
FTE         0.0         0.0         0.0         0.0           Adjustments (Nominal \$) **	NSE	0	0	0	0	0
Adjustments (Nominal \$) **           Labor         0         0         0         0         0           Non-Labor         119         111         128         124         135           NSE         0         0         0         0         0         0           Total         119         111         128         124         135           FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)         111         128         124         135           Labor         0         0         0         0         0           NSE         0         0         0         0         0           NSE         0         0         0         0         0           Total         119         111         128         124         135           FTE         0.0         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)         111         128         124         135           FTE         0.0         0         0         0         0           Non-Labor         0         0         0         0		0	0	0	0	0
Labor         0         0         0         0         0         0           Non-Labor         119         111         128         124         135           NSE         0         0         0         0         0         0           Total         119         111         128         124         135           FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)         111         128         124         135           Labor         0         0         0         0         0           NSE         0         0         0         0         0           Total         119         111         128         124         135           NSE         0         0         0         0         0           Total         119         111         128         124         135           FTE         0.0         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)         111         128         124         135           Labor         0         0         0         0         0			0.0	0.0	0.0	0.0
Non-Labor         119         111         128         124         135           NSE         0         0         0         0         0         0           Total         119         111         128         124         135           FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)           0         0         0         0           Labor         0         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           Total         119         111         128         124         135           FTE         0.0         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)           124         135           Labor         0         0         0         0         0           NSE         0         0         0         0         0         0           No	Adjustments (Nominal \$)	) **				
NSE         0         0         0         0         0         0           Total         119         111         128         124         135           FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)          0         0         0         0           Labor         0         0         0         0         0         0           Non-Labor         119         111         128         124         135           NSE         0         0         0         0         0         0           Total         119         111         128         124         135           FTE         0.0         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)         U         U         124         135           Labor         0         0         0         0         0           Non-Labor         0         0         0         0         0           Total         0         0         0         0         0           Non-Labor         15         9         6         0         0	Labor	0	0	0	0	0
Total         119         111         128         124         135           FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)         111         128         124         135           Labor         0         0         0         0         0         0           Non-Labor         119         111         128         124         135           NSE         0         0         0         0         0         0           Total         119         111         128         124         135           FTE         0.0         0.0         0.0         0.0         0         0           Vacation & Sick (Nominal \$)         128         124         135         135           Labor         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           Total         0         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0 <tr< td=""><td>Non-Labor</td><td>119</td><td>111</td><td>128</td><td>124</td><td>135</td></tr<>	Non-Labor	119	111	128	124	135
FTE         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)           Labor         0         0         0         0         0         0           Non-Labor         119         111         128         124         135           NSE         0         0         0         0         0         0           Total         119         111         128         124         135           NSE         0         0         0         0         0         0           Tete         0.0         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)         U         U         U         D <thd< th="">         D         D         <thd< th=""></thd<></thd<>	NSE	0	0	0	0	0
Recorded-Adjusted (Nominal \$)           Labor         0         0         0         0         0           Non-Labor         119         111         128         124         135           NSE         0         0         0         0         0           Total         119         111         128         124         135           FTE         0.0         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)         U         U         0         0         0           Labor         0         0         0         0         0         0           NSE         0         0         0         0         0         0           NSE         0         0         0         0         0         0           Total         0         0         0         0         0         0           FTE         0.0         0.0         0         0         0         0           Secalation to 2009\$         15         9         6         0         0           NSE         0         0         0         0         0         0 <td< td=""><td>Total</td><td>119</td><td>111</td><td>128</td><td>124</td><td>135</td></td<>	Total	119	111	128	124	135
Labor         0         0         0         0         0         0           Non-Labor         119         111         128         124         135           NSE         0         0         0         0         0         0           Total         119         111         128         124         135           FTE         0.0         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)         U         U         U         135           Labor         0         0         0         0         0           NSE         0         0         0         0         0           NSE         0         0         0         0         0           Total         0         0         0         0         0           FTE         0.0         0.0         0.0         0         0           NSE         0         0         0         0         0           NSE         0         0         0         0         0           FTE         0.0         0.0         0.0         0.0         0           NSE         0			0.0	0.0	0.0	0.0
Non-Labor         119         111         128         124         135           NSE         0         0         0         0         0         0           Total         119         111         128         124         135           FTE         0.0         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)                Labor         0         0         0         0         0         0           NSE         0         0         0         0         0         0           Non-Labor         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           Total         0         0         0         0         0         0         0           Escalation to 2009\$         E         0         0         0         0         0           NSE         0         0         0         0         0         0         0           NSE         0         0         0         0         0	Recorded-Adjusted (Nor	minal \$)				
NSE         0	Labor	0	0	0	0	0
Total         119         111         128         124         135           FTE         0.0         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)         U         U         U         U           Labor         0         0         0         0         0         0           Non-Labor         0         0         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0         0           Total         0         0         0         0         0         0         0         0           Total         0         0         0         0         0         0         0         0         0           Escalation to 2009\$         E         0	Non-Labor	119	111	128	124	135
FTE         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)           Labor         0         0         0         0         0         0           Non-Labor         0         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           Total         0         0.0         0.0         0.0         0.0         0.0           Escalation to 2009\$         E         0         0         0         0         0         0           Labor         0         0         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           FTE         0.0         0.0         0.0         0.0         0.0         0           Kecorded-Adjusted (Constant 2009\$)         E         0         0         0         0         0           NSE         0         0         0         0 <td>NSE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	NSE	0	0	0	0	0
Vacation & Sick (Nominal \$)           Labor         0         0         0         0         0           Non-Labor         0         0         0         0         0           NSE         0         0         0         0         0           Total         0         0         0         0         0           FTE         0.0         0.0         0.0         0.0         0           Escalation to 2009\$	Total	119		128	124	135
Labor         0         0         0         0         0         0           Non-Labor         0         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0         0           Total         0			0.0	0.0	0.0	0.0
Non-Labor         0	Vacation & Sick (Nomina	al \$)				
NSE         0	Labor	0	0	0	0	0
Total         0 <td>Non-Labor</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	Non-Labor	0	0	0	0	0
FTE         0.0         0.0         0.0         0.0         0.0           Escalation to 2009\$         Labor         0	NSE	0	0	0	0	0
Escalation to 2009\$         Labor       0       0       0       0       0         Non-Labor       15       9       6       0       0         NSE       0       0       0       0       0       0         Total       15       9       6       0       0       0         FTE       0.0       0.0       0.0       0.0       0.0       0.0         Recorded-Adjusted (Constant 2009\$)       0       0       0       0       0       0         Labor       0       0       0       0       0       0       0       0         Non-Labor       134       121       134       124       135         NSE       0       0       0       0       0       0       0         Total       134       121       134       124       135	Total	0		0	0	0
Labor         0 <td></td> <td>0.0</td> <td>0.0</td> <td>0.0</td> <td>0.0</td> <td>0.0</td>		0.0	0.0	0.0	0.0	0.0
Non-Labor         15         9         6         0         0           NSE         0 <t< td=""><td>Escalation to 2009\$</td><td></td><td></td><td></td><td></td><td></td></t<>	Escalation to 2009\$					
NSE         0	Labor	0	0	0	0	0
Total         15         9         6         0         0           FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Constant 2009\$)         0         <	Non-Labor	15	9	6	0	0
FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Constant 2009\$)         0<						
Labor         0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Labor         0         0         0         0         0         0           Non-Labor         134         121         134         124         135           NSE         0 <td></td> <td></td> <td>0.0</td> <td>0.0</td> <td>0.0</td> <td>0.0</td>			0.0	0.0	0.0	0.0
Non-Labor134121134124135NSE00000Total134121134124135	Recorded-Adjusted (Cor	nstant 2009\$)				
NSE         0         0         0         0         0         0         0         0         0         0         0         0         134         135	Labor					
Total 134 121 134 124 135		134		134	124	135
FTE 0.0 0.0 0.0 0.0 0.0						
	FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	D. Retirement Plans
Category-Sub:	1. Retirement Plans - IRC Sect 4 Plan
Workpaper:	2PB000.011 - Retirement Plans - IRC Sect 4 Plan

### Summary of Adjustments to Recorded:

In Nominal \$ (000)					
'ear	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	119	111	128	124	135
NSE	0	0	0	0	0
Total	119	111	128	124	135
FTE	0.0	0.0	0.0	0.0	0.0

### Detail of Adjustments to Recorded:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	RefID
2005	0	119	0	0.0	1-Sided Adj	N/A	DSREED2009110 4114944983
Record Ca	sh Balance Re	storation F	lan costs				4114944903
2005 Total	0	119	0	0.0			
2006	0	111	0	0.0	1-Sided Adj	N/A	DSREED2009111
Record 20	06 Cash Balan	ce Restora	tion Plan cos	sts			3131106457
2006 Total	0	111	0	0.0			
2007	0	128	0	0.0	1-Sided Adj	N/A	DSREED2010061
Transfer IF	RS Sec 415 cos	st to correc	t workgroup				6194306860
2007 Total	0	128	0	0.0			
2008	0	124	0	0.0	1-Sided Adj	N/A	DSREED2010061
	RC Sec 415 am						6194522020
			-				
2008 Total	0	124	0	0.0			
2009	0	135	0	0.0	1-Sided Adj	N/A	DSREED2010050 4120628777
Transfer Sec 415 costs to correct workgroup							

SCG/COMPENSATION, HEALTH & WELFARE/Exh No:SCG-19-WP/Witness: D. Robinson Pages 129 of 216

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	D. Retirement Plans
Category-Sub:	1. Retirement Plans - IRC Sect 4 Plan
Workpaper:	2PB000.011 - Retirement Plans - IRC Sect 4 Plan

<u>Year/Expl.</u>	Labor	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	RefID
2009 Total	0	135	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.011

SoCalGas						
Nonqualified Savings Plan Projection						
For Years 2009-2012						
Α	SSUMPTIO	NS				
1. Projected cost is based on 2009 actual expe		ocrease	es by labor in	nflation.		
2. Labor inflation rates for 2010-2012 are as fol	llows					
			2010	2011		2012
			2.61%	3.02%	6	2.37%
	Actual		Projected			
	2009		2010	2011		2012

Beginning of Workpaper 2PB000.012 - P&B - SUPPLEMENTAL PENSION

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	D. Retirement Plans
Category-Sub	2. P&B - Supplemental Pension
Workpaper:	2PB000.012 - P&B - SUPPLEMENTAL PENSION

#### Activity Description:

The SCG Retirement Savings Plan ("RSP") provides employees with a tax-advantaged means of saving for retirement. SCG offers two supplemental pension plans, the Supplemental Executive Retirement Plan, which covers a small number of senior executives, and the Cash Balance Restoration Plan. The Cash Balance Restoration Plan restores benefits for employees whose earnings or benefits exceed the limitations established by the Employee Retirement and Income Security Act.

#### Forecast Methodology:

#### Labor - Zero-Based

Please see Zero Based method for more information.

#### Non-Labor - Zero-Based

Please see Zero Based method for more information.

#### NSE - Zero-Based

Zero Based method chosen as projected costs are estimated by actuary, which cannot be modeled using other methods.

#### Summary of Results:

	In 2009\$ (000)										
		Adjus	Adjusted-Forecast								
Years	2005	2006	2007	2008	2009	2010	2011	2012			
Labor	0	0	0	0	0	0	0	0			
Non-Labor	621	1,163	919	836	835	0	0	0			
NSE	0	0	0	0	0	2,230	2,970	2,070			
Total	621	1,163	919	836	835	2,230	2,970	2,070			
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	D. Retirement Plans
Category-Sub:	2. P&B - Supplemental Pension
Workpaper:	2PB000.012 - P&B - SUPPLEMENTAL PENSION

### Forecast Summary:

					In 2009 S	. ,				
Forecas	t Method	Bas	se Fore	cast	Foreca	ast Adjustn	nents	Adjust	ted-Foreca	ast
		<u>2010</u>	<u>201</u>	<u>1 2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Zero-Based	0		o 0	0	0	0	0	0	0
Non-Labor	Zero-Based	0		o 0	0	0	0	0	0	0
NSE	Zero-Based	0		o 0	2,230	2,970	2,070	2,230	2,970	2,070
Total		0		0 0	2,230	2,970	2,070	2,230	2,970	2,070
FTE	Zero-Based	0.0	0.	0.0	0.0	0.0	0.0	0.0	0.0	0.0
orecast Adju	ustment Details:									
Year/Ex		<u>1</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Ty</u>	pe		
2010	C	)	0	2,230	2,230	0.0	1-Sideo	l Adj		
201	10 Supplemental Pe	ension Proje	ection							
2010 T	otal 0	)	0	2,230	2,230	0.0				
2011	C	)	0	2,970	2,970	0.0	1-Sideo	l Adj		
202	11 Supplemental Pe	ension Proje	ection							
2011 T	otal 0		0	2,970	2,970	0.0				
2012	C	)	0	2,070	2,070	0.0	1-Sidec	l Adj		
202	12 Supplemental Pe	ension Proje	ection							
2012 T	otal 0	)	0	2,070	2,070	0.0				

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	D. Retirement Plans
Category-Sub:	2. P&B - Supplemental Pension
Workpaper:	2PB000.012 - P&B - SUPPLEMENTAL PENSION

#### Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	2,796	2,537	2,102	3,037	3,469
NSE	0	0	0	0	0
Total	2,796	2,537	2,102	3,037	3,469
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$)	) **				
Labor	0	0	0	0	0
Non-Labor	-2,243	-1,463	-1,225	-2,199	-2,634
NSE	0	0	0	0	0
Total	-2,243	-1,463	-1,225	-2,199	-2,634
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nor	ninal \$)				
Labor	0	0	0	0	0
Non-Labor	553	1,074	877	838	835
NSE	0	0	0	0	0
Total	553	1,074	877	838	835
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nomina	al \$)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	68	89	42	-2	0
NSE	0	0	0	0	0
Total	68	89	42	-2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Cor	nstant 2009\$)				
Labor	0	0	0	0	0
Non-Labor	621	1,163	919	836	835
NSE	0	0	0	0	0
Total	621	1,163	919	836	835
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	D. Retirement Plans
Category-Sub:	2. P&B - Supplemental Pension
Workpaper:	2PB000.012 - P&B - SUPPLEMENTAL PENSION

### Summary of Adjustments to Recorded:

	In Nominal \$ (000)								
/ear	2005	2006	2007	2008	2009				
Labor	0	0	0	0	0				
Non-Labor	-2,243	-1,463	-1,225	-2,199	-2,634				
NSE	0	0	0	0	C				
Total	-2,243	-1,463	-1,225	-2,199	-2,634				
FTE	0.0	0.0	0.0	0.0	0.0				

### Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>		
2005	0	2,796	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4113656017		
Transfer Supplemental Pension to correct workgroup									
2005	0	-2,796	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4185240003		
Delete - to	reverse cct-tre	sfr from 220	0-0005.000	)			+1002+0000		
2005	0	-2,796	0	0.0	1-Sided Adj	N/A	DSREED2010061 4165101650		
Replace St	upplemental P	ension cost	ts with contr	ibutio	ns		1100101000		
2005	0	553	0	0.0	1-Sided Adj	N/A	DSREED2010061 4165201137		
Replace St	upplemental P	ension cost	ts with contr	ributio	ns		1100201101		
2005 Total	0	-2,243	0	0.0					
2006	0	2,537	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3131503263		
Transfer S	upplemental F	ension cos	ts to correct	work	group		5151505205		
2006	0	-2,537	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4184722630		
Delete - to	reverse cct-tr	sfr from 220	0-0005.000	)			4104722030		
2006	0	-2,537	0	0.0	1-Sided Adj	N/A	DSREED2010061 4164642957		
Replace St	upplemental P	ension cost	ts with contr	ributio	ns		4104042957		
2006	0	1,074	0	0.0	1-Sided Adj	N/A	DSREED2010061 4164738007		
Replace Supplemental Pension costs with contributions									

SCG/COMPENSATION, HEALTH & WELFARE/Exh No:SCG-19-WP/Witness: D. Robinson Pages 137 of 216

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	D. Retirement Plans
Category-Sub:	2. P&B - Supplemental Pension
Workpaper:	2PB000.012 - P&B - SUPPLEMENTAL PENSION

<u>Year/Expl.</u>	Labor	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	<u>RefID</u>			
2006 Total	0	-1,463	0	0.0						
2007	0	2,102	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110			
Transfer S	upplemental F	Pension cost	s to correc	t workę	group		2164658990			
2007	0	2,102	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050			
Delete - To	o reverse CCT	R-Trsf from	2200-0005	5.000			4182423567			
2007	0	-4,204	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4182549253			
Delete - to	reverse CCTI	R-transfer fro	om 2200-00	005.00	0		4102049200			
2007	0	-2,102	0	0.0	1-Sided Adj	N/A	DSREED2010061			
Replace S	upplemental F	Pension costs	s with cont	ributio	ns		4164226220			
2007	0	877	0	0.0	1-Sided Adj	N/A	DSREED2010061 4164314673			
Replace S	upplemental F	Pension costs	s with cont	ributio	ns		4104514075			
2007 Total	0	-1,225	0	0.0						
2008	0	3,037	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102			
Transfer S	upplmental Pe	ension costs	to correct	workgr	roup		9093737080			
2008	0	-3,037	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050			
Delete - to	reverse cct-tr	sfr from 2200	0-0005.000	)			4183545693			
2008	0	-3,037	0	0.0	1-Sided Adj	N/A	DSREED2010061			
Replace S	upplemental F	Pension costs	s with cont	ributio	ns		4163723370			
2008	0	838	0	0.0	1-Sided Adj	N/A	DSREED2010061			
Replace S	upplemental F	Pension costs	s with cont	ributio	ns		4163816353			
2008 Total	0	-2,199	0	0.0						
2009	0	-214	0	0.0	1-Sided Adj	N/A	DSREED2010050			
Reflect Su	Reflect Supplmental Pension cost to correct workgroup 4120737370									

SCG/COMPENSATION, HEALTH & WELFARE/Exh No:SCG-19-WP/Witness: D. Robinson Pages 138 of 216

Witness: Category: Category-Sub: Workpaper:	D. F 2. F	oinson, Debbie Retirement Pla 2&B - Supplen 3000.012 - P&	ans nental Pen					
Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>	
2009	0	-3,255	0		Sided Adj	N/A	DSREED2010061 4163351147	
Replace Su	pplemental	Pension costs	with cont	ributions				
2009	0	835	0	0.0 1-	Sided Adj	N/A	DSREED2010061 4163458443	
Replace Supplemental Pension costs with contributions								
2009 Total	0	-2,634	0	0.0				

COMPENSATION, HEALTH & WELFARE

Area:

Supplemental Workpapers for Workpaper 2PB000.012

Southern California Gas	S Company						
Supplemental Pension Proj							
For Years 2009-2012							
	ASS	UMPT	101	NS			
<ol> <li>Supplemental pension projecti Towers Watson, a global actu</li> </ol>							.,
	Actual				P	rojected	
	710100	I [					
	2009	 		2010		2011	2012

# Sempra Energy Expected Contribution Amounts 2010 to 2019 (in millions)

π										
2	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
San Diego Gas & Electric Company										
Pension Qualified	55.73	74.35	76.39	72.81	72.40	66.07	17.11	27.47	29.52	30.67
D Pension Nonqualified	5.84	4.02	3.86	3.60	4.03	2.36	2.57	2.28	3.20	1.46
PBOP (contribute lesser of max tax & FAS 106 cost)	15.51	15.52	15.50	13.66	13.71	13.79	13.90	14.04	14.08	13.15
Southern California Gas Company										
Pension Qualified	75.87	111.08	111.70	111.38	111.06	110.67	52.96	65.58	70.06	72.77
L Pension Nonqualified	<mark>2.23</mark>	<mark>2.97</mark>	2.07	2.99	4.83	3.37	3.41	2.88	3.77	3.41
≫ PBOP	35.86	42.66	39.49	39.24	39.02	39.18	39.79	40.50	41.40	42.50
Sempra Energy										
T Pension Qualified	9.40	14.70	14.23	14.07	13.90	10.49	7.39	7.83	8.13	<sup>8.70</sup> z 0
Pension Nonqualified	18.57	25.32	30.83	12.76	15.17	16.62	16.37	12.25	11.18	
n PBOP	2.45	2.77	2.95	3.16	3.34	3.44	3.59	3.75	3.88	8.70 Test \ 12.4400-Sha
										st st
S Executive Life Insurance	1.48	0.00	0.35	0.40	0.00	0.27	0.15	0.33	0.39	106 -
Z										
P. EnergySouth										Sep 1.24
Pension	0.00	1.39	1.36	1.09	0.95	1.00	1.02	1.09	1.17	
PBOP Union	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
BOP Non-Union	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 <sup>ë</sup> Wo
See notes on following page										
										om AP
										òompany APP kpapers
PPA Liability reflects use of IRS 2010 funding mortality table	and estimated	mortality impr	ovements for	2011 onward						ompany APP (papers
0										~

### See notes on following page



#### Sempra Energy

#### Expected Contribution Amounts 2010 to 2019 (in millions)

Key Assumptions (same as those used for 2009 year-end disclosures)	<u>2010</u>	<u>2011</u>	2012	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
FAS Discount rate	(same as those	used for 2	009 year-end	disclosures)						
PPA Effective Discount Rate - Qualified plan for SDG&E	6.42%	5.85%	5.56%	5.56%	5.56%	5.56%	5.56%	5.56%	5.56%	5.56%
PPA Effective Discount Rate - Qualified plan for SoCal Gas	6.40%	5.80%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%
PPA Effective Discount Rate - Qualified plan for Sempra	6.50%	6.00%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%
PPA Effective Discount Rate - Qualified plan for EnergySouth	6.61%	6.19%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Expected Return on Plan Assets	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
Expected Return on Post Tax VEBAs (PBOP)	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Healthcare Cost Trend - All Plans except EnergySouth	8.50%	8.00%	7.50%	7.00%	6.50%	6.00%	5.50%	5.50%	5.50%	5.50%
Healthcare Cost Trend - EnergySouth	8.50%	8.00%	7.50%	7.00%	6.50%	6.00%	5.50%	5.00%	5.00%	5.00%
Salary Scale - Qualified plans, including SoCal Union	Age Based Ag	e Based	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based
Salary Scale - Nonqualified plans, Executive Life Insurance	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Cash Balance Crediting Rate/Interest Crediting Rate for HRA	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
Lump sum interest rate - Qualified plan for SDG&E - Year of Retirement	5.10%	5.18%	5.40%	5.40%	5.40%	5.40%	5.40%	5.40%	5.40%	5.40%
Lump sum interest rate - Qualified plan for SoCal Gas - Year of Retirement	5.10%	5.46%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%
Lump sum interest rate - Qualified plan for Sempra - Year of Retirement	5.10%	5.34%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%
Lump sum interest rate - NonQualified plans - Year of Retirement	5.10%	5.34%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%
Mortality	(IRS2010 with e	stimated n	nortality impro	vements for 2	011 onward)					
Retirement Rates	(100% of retirem	nent rates)								

Refer to 2009 actuarial reports for assumptions not shown

#### Methodology

Pension Funding Rules and Funding Method

Based on Pension Protection Act (PPA)

Based on PPA segment rates, no transition, no look-back, asset smoothing

PPA Liability reflects use of IRS 2010 funding mortality table and estimated mortality improvements for 2011 onward

#### Assets

SCG/COMPENSATION, HEALTH & WELFARE/Exh No:SCG-19-WP/Witness: D. Robinson - 2PB000.012\_Supp1.pdf

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Reflect actual 2009 benefit payments and December 31, 2009 trust assets with impairment on qualified plan trusts and IRC 401(h) trusts

#### Data and Demographics

January 1, 2009 participant census, includes the impact of new FTEs for 2009 EnergySouth PBOP uses October 1, 2008 census

#### Plan Design

Includes all plan changes as of January 1, 2010

#### Contribution Amounts

Sempra contributes minimum required contribution for qualified plans Contributions for nonqualified plans equal to expected benefit payments from general assets Contributions for PBOPs equal to sum of contributions to trusts plus benefit payments from general assets

#### Contribution Policy

Qualified plans: equal to minimum required

SoCal Gas and SDG&E PBOP : equal to smaller of FAS 106 costs or maximum tax deductible contributions

Sempra PBOP: expected benefit payments per current pay-as-you-go policy (not reduced to reflect Medicare Part D subsidies)

EnergySouth PBOP: no contributions made until Union and Non-Union VEBAs depleted

Executive Life Insurance: expected benefit payments per current pay-as-you-go policy

TOWERS WATSON

Beginning of Workpaper 2PB000.014 - P&B - RETIREMENT SAVINGS PLAN

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	D. Retirement Plans
Category-Sub	3. P&B - Retirement Savings Plan
Workpaper:	2PB000.014 - P&B - RETIREMENT SAVINGS PLAN

#### Activity Description:

The SCG Retirement Savings Plan ("RSP") provides employees with a tax-advantaged means of saving for retirement. SCG encourages participation in the plan by providing a company matching contribution equal to 50 percent of employee contributions, up to 6 percent of eligible pay.

### Forecast Methodology:

#### Labor - Zero-Based

Please see Zero Based method for more information.

#### Non-Labor - Zero-Based

Please see Zero Based method for more information.

#### NSE - Zero-Based

Zero Based method chosen as estimates based on projected employee participation, changes in salaries and headcount, and ICP assumptions, which cannot be modeled using other methods.

#### Summary of Results:

	In 2009\$ (000)									
		Adju	Adjusted-Forecast							
Years	2005	2006	2007	2008	2009	2010	2011	2012		
Labor	0	0	0	0	0	0	0	0		
Non-Labor	12,253	12,306	13,207	12,330	12,447	0	0	0		
NSE	0	0	0	0	0	12,817	13,547	13,791		
Total	12,253	12,306	13,207	12,330	12,447	12,817	13,547	13,791		
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	D. Retirement Plans
Category-Sub:	<ol><li>P&amp;B - Retirement Savings Plan</li></ol>
Workpaper:	2PB000.014 - P&B - RETIREMENT SAVINGS PLAN

### Forecast Summary:

					In 2009	\$(000)				
Forecast	t Method	Ba	se For	ecast	Forec	ast Adjustı	nents	Adjus	ted-Forec	ast
		<u>2010</u>	<u>20</u>	<u>11 2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Zero-Based	0		0 0	0	0	0	0	0	0
Non-Labor	Zero-Based	0		0 0	0	0	0	0	0	0
NSE	Zero-Based	0		0 0	12,817	13,547	13,791	12,817	13,547	13,791
Fotal		0		0 0	12,817	13,547	13,791	12,817	13,547	13,791
TE	Zero-Based	0.0	(	0.0 0.0	0.0	0.0	0.0	0.0	0.0	0.0
orecast Adju	stment Details:									
Year/Ex		: !	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Ty</u>	pe		
2010	C	)	0	12,817	12,817	0.0	1-Sideo	l Adj		
201	0 Retirement Savir	ngs Plan P	rojectio	on						
2010 T	otal 0	)	0	12,817	12,817	0.0				
2011	C	)	0	13,547	13,547	0.0	1-Sideo	l Adj		
201	1 Retirement Savir	ngs Plan P	rojectio	on						
2011 T	otal 0	)	0	13,547	13,547	0.0				
2012	C	)	0	13,791	13,791	0.0	1-Sideo	l Adj		
201	2 Retirement Savir	ngs Plan P	rojectio	on						
2012 T	otal 0		0	13,791	13,791	0.0				

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	D. Retirement Plans
Category-Sub:	3. P&B - Retirement Savings Plan
Workpaper:	2PB000.014 - P&B - RETIREMENT SAVINGS PLAN

### Determination of Adjusted-Recorded:

etermination of Aujusted	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	10,914	11,361	12,601	12,361	12,447
NSE	0	0	0	0	0
Total	10,914	11,361	12,601	12,361	12,447
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) *	**				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomi	inal \$)				
Labor	0	0	0	0	0
Non-Labor	10,914	11,361	12,601	12,361	12,447
NSE	0	0	0	0	0
Total	10,914	11,361	12,601	12,361	12,447
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal	\$)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	1,339	945	606	-31	0
NSE	0	0	0	0	0
Total	1,339	945	606	-31	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Cons	tant 2009\$)				
Labor	0	0	0	0	0
Non-Labor	12,253	12,306	13,207	12,330	12,447
NSE	0	0	0	0	0
Total	12,253	12,306	13,207	12,330	12,447
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	D. Retirement Plans
Category-Sub:	3. P&B - Retirement Savings Plan
Workpaper:	2PB000.014 - P&B - RETIREMENT SAVINGS PLAN

### Summary of Adjustments to Recorded:

In Nominal \$ (000)									
Year	2005	2006	2007	2008	2009				
Labor	0	0	0	0	0				
Non-Labor	0	0	0	0	0				
NSE	0	0	0	0	0				
Total —	0	0	0	0	0				
FTE	0.0	0.0	0.0	0.0	0.0				

### Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>				
2005	0	10,914	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4113945583				
Transfer R	Transfer Retirement Savings Plan costs to correct workgroup										
2005	0	-10,914	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4185309677				
Delete - to	reverse cct-tr	sfr from 220	0-0005.00	)			4105509077				
2005 Total	0	0	0	0.0							
2006	0	11,361	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3131431390				
Record Re	tirement Savir	ngs Plan co	sts to corre	ct wor	kgroup						
2006	0	-11,361	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4184750003				
Delete - to	reverse cct-tr	sfr from 220	0-0005.00	)			4104750005				
2006 Total	0	0	0	0.0							
2007	0	12,601	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2141920130				
Transfer R	etirement Sav	ings Plan c	osts to corr	ect wo	orkgroup		2111020100				
2007	0	-12,601	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4182649817				
Delete - to	reverse cct-tr	sfr from 220	00-0005.000	)			102043017				
2007 Total	0	0	0	0.0							

SCG/COMPENSATION, HEALTH & WELFARE/Exh No:SCG-19-WP/Witness: D. Robinson Pages 148 of 216

Witness: Category:	D. F	inson, Debbi Retirement Pla	ans	na Dian			
Category-Sub: Workpaper:		&B - Retirem 000.014 - P8		•	SAVINGS PL	AN	
<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	RefID
2008	0	12,361	0	0.0 C	CTR Transf	From 2200-0005.000	DSREED2009102 9093043213
Transfer Re	etirement Sa	vings Plan co	sts to corr	ect work	group		
2008	0	-12,361	0	0.0 C	CTR Transf	To 2200-0005.000	DSREED2010050 4183611817
Delete - to	reverse cct-t	sfr from 2200	0-0005.00	0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

COMPENSATION, HEALTH & WELFARE

Area:

Supplemental Workpapers for Workpaper 2PB000.014

Southern California Gas Company					
Retirement Savings Plan (RSP) Projection					
For Years 2009-2012					
	ASSUMPTIONS				
Overall Summary RSP projection is the sum of three costs, the company match on er for bi-weekly payrolls, company match for ICP payment, and in Assumptions for Company Match for Bi-Weekly Payrolls	ncentive contributions.				
<ol> <li>Company match on employee contributions based on April 2010 salaries as of December 2009, estimated matching percentag labor inflation and changes in headcount.</li> </ol>					
<ol> <li>Participation rate in savings plan as of April 2010 is participants in April 2010.</li> </ol>		87.95%	determined by	6,27	
3. Participation rates are expected to increase in 2011 and 2012 d	ue to auto enrollment of	new	employees to the		
rates:			0.00/	88.16%	88.16
<ol> <li>Estimated match percentage for participating employees is</li> <li>Average salary expense per participant as of December 2009 is</li> </ol>		2.6% 65,093			
<ol> <li>Average salary expense per participant as of December 2009 is</li> <li>Projected total headcount and percentage change are as follows</li> </ol>			65,093		
o. Thojected total headcount and percentage change are as follows			2010	2011	2012
Headcount		-	7,464	7,729	7,73
Increase/(Decrease) to Prior Year			4.60%	3.55%	0.06
7. Labor Inflation for 2010-2012 are as follows:			2.61%	3.02%	2.37
Assumptions for Company Match for ICP					
<ol> <li>ICP company match based on estimated participation in savings</li> </ol>		ed em	ployees		
and estimated ICP payment per employee assuming a target	payout.				
2. Projected non represented headcount is as follows			1,955	2,040	2,11
<ol> <li>The ICP payment estimates for 2010-2012 assuming target payout are as follows:</li> </ol>			15,309	14,566	14,38
Assumptions for Incentive Contribution			10,000	,000	,
1. Incentive contribution calculated based on estimated salari	es multiplied by target p	bayou	t ratio, currently		0.5%
	Actual			Projected	1
Type of Cost	2009		2010	2011	2012
Company Match on Employee Contributions	\$ 11,018,510		\$ 11,305,282	\$ 12,013,402	\$ 12,220,15
CP Company Match	642.683		678.599	675.317	691.74
Incentive Contribution	785,502		833,480	858,651	879,00
Total RSP Expense	\$ 12.446.695			\$ 13,547,369	
lotal RSP Expense			\$ 12,817,361	\$ 13.547.369	\$ 13,790,90

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Workpaper:	VARIOUS

## Summary for Category: E. Other Benefit Program Expenses

		In 2009\$ (000)							
	Adjusted-Recorded	•	Adjusted-Forecast						
	2009	2010	2011	2012					
Labor	0	0	0	0					
Non-Labor	3,274	0	0	0					
NSE	0	3,865	3,916	3,933					
Total	3,274	3,865	3,916	3,933					
FTE	0.0	0.0	0.0	0.0					
Workpapers belonging 2PB000.015 P&B - A	to this Category: DMIN FEES & SERVICES								
Labor	0	0	0	0					
Non-Labor	1,353	0	0	0					
NSE	0	1,255	1,158	1,189					
Total	1,353	1,255	1,158	1,189					
FTE	0.0	0.0	0.0	0.0					
2PB000.016 P&B - ED	DUCATIONAL ASSISTANCE								
Labor	0	0	0	0					
Non-Labor	722	0	0	0					
NSE	0	771	819	841					
Total	722	771	819	841					
FTE	0.0	0.0	0.0	0.0					
2PB000.017 P&B - EN	IERGENCY CARE								
Labor	0	0	0	0					
Non-Labor	81	0	0	0					
NSE	0	144	149	149					
Total	81	144	149	149					
FTE	0.0	0.0	0.0	0.0					
2PB000.018 P&B - EN	IPLOYEE RECOGNITION								
Labor	0	0	0	0					
Non-Labor	158	0	0	0					
NSE	0	559	579	579					
Total	158	559	579	579					
FTE	0.0	0.0	0.0	0.0					
2PB000.019 P&B - M/	ASS TRANSIT INCENTIVE								
Labor	0	0	0	0					
Non-Labor	303	0	0	0					
NSE	0	364	376	376					
Total	303	364	376	376					
FTE	0.0	0.0	0.0	0.0					

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Workpaper:	VARIOUS

		In 2009\$ (000)							
	Adjusted-Recorded		Adjusted-Forecast						
	2009	2010	2011	2012					
2PB000.020 P&B - RE	ETIREMENT ACTIVITIES								
Labor	0	0	0	0					
Non-Labor	137	0	0	0					
NSE	0	140	143	147					
Total	137	140	143	147					
FTE	0.0	0.0	0.0	0.0					
2PB000.021 P&B - SE	ERVICE RECOGNITION								
Labor	0	0	0	0					
Non-Labor	158	0	0	0					
NSE	0	217	252	200					
Total	158	217	252	200					
FTE	0.0	0.0	0.0	0.0					
2PB000.022 P&B - SF	PECIAL EVENTS								
Labor	0	0	0	0					
Non-Labor	362	0	0	0					
NSE	0	415	440	452					
Total	362	415	440	452					
FTE	0.0	0.0	0.0	0.0					

Beginning of Workpaper 2PB000.015 - P&B - ADMIN FEES & SERVICES

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub	1. P&B - Admin Fees & Services
Workpaper:	2PB000.015 - P&B - ADMIN FEES & SERVICES

#### Activity Description:

Benefit administration and service fees include fees for legally required audits, third-party administrator and record-keeper fees, actuarial and other professional services and the cost of benefit communication materials.

#### Forecast Methodology:

### Labor - Zero-Based

Please see Zero Based method for more information.

#### Non-Labor - Zero-Based

Please see Zero Based method for more information.

#### NSE - Zero-Based

Zero Based method chosen as projected costs are based primarily on expected actuary and audit fees, which cannot be modeled using other methods.

### Summary of Results:

Γ	In 2009\$ (000)									
		Adjus	sted-Record	ed		Adj	usted-Fore	cast		
Years	2005	2006	2007	2008	2009	2010	2011	2012		
Labor	0	0	0	0	0	0	0	0		
Non-Labor	1,491	1,383	1,118	1,314	1,353	0	0	0		
NSE	0	0	0	0	0	1,255	1,158	1,189		
Total	1,491	1,383	1,118	1,314	1,353	1,255	1,158	1,189		
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	1. P&B - Admin Fees & Services
Workpaper:	2PB000.015 - P&B - ADMIN FEES & SERVICES

## Forecast Summary:

					In 2009 \$	<u> </u>				
Forecast	t Method	Bas	se Fore	cast	Foreca	ast Adjustr	nents	Adjust	ed-Foreca	ist
		<u>2010</u>	<u>201</u>	<u>1 2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
abor	Zero-Based	0		0 0	0	0	0	0	0	0
lon-Labor	Zero-Based	0		0 0	0	0	0	0	0	0
ISE	Zero-Based	0		0 0	1,255	1,158	1,189	1,255	1,158	1,189
otal		0		0 0	1,255	1,158	1,189	1,255	1,158	1,189
TE	Zero-Based	0.0	0.	.0 0.0	0.0	0.0	0.0	0.0	0.0	0.0
orecast Adju	stment Details:									
Year/Ex	pl. Labor	<u>. 1</u>	<u>ILbr</u>	NSE	<u>Total</u>	<u>FTE</u>	<u>Adj_Ty</u>	pe		
2010	0	)	0	1,255	1,255	0.0	1-Sided	l Adj		
201	0 Benefit Admin Fe	ees & Servi	ces Pro	ojection						
2010 T	otal 0	)	0	1,255	1,255	0.0				
2011	0	)	0	1,158	1,158	0.0	1-Sided	l Adj		
201	1 Benefit Admin Fe	ees & Servi	ces Pro	ojection						
2011 T	otal 0	1	0	1,158	1,158	0.0				
2012	0	)	0	1,189	1,189	0.0	1-Sided	l Adj		
201	2 Benefit Admin Fe	ees & Servi	ces Pro	ojection						
2012 T	otal 0		0	1,189	1,189	0.0				

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	1. P&B - Admin Fees & Services
Workpaper:	2PB000.015 - P&B - ADMIN FEES & SERVICES

### Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	1,328	1,276	1,066	1,388	1,497
NSE	0	0	0	0	0
Total	1,328	1,276	1,066	1,388	1,497
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-70	-144
NSE	0	0	0	0	0
Total	0	0	0	-70	-144
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomina	ll \$)				
Labor	0	0	0	0	0
Non-Labor	1,328	1,276	1,066	1,318	1,353
NSE	0	0	0	0	0
Total	1,328	1,276	1,066	1,318	1,353
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	163	106	51	-3	0
NSE	0	0	0	0	0
Total	163	106	51	-3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constar	nt 2009\$)				
Labor	0	0	0	0	0
Non-Labor	1,491	1,383	1,118	1,314	1,353
NSE	0	0	0	0	0
Total	1,491	1,383	1,118	1,314	1,353
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	1. P&B - Admin Fees & Services
Workpaper:	2PB000.015 - P&B - ADMIN FEES & SERVICES

### Summary of Adjustments to Recorded:

In Nominal \$ (000)							
′ear	2005	2006	2007	2008	2009		
Labor	0	0	0	0	0		
Non-Labor	0	0	0	-70	-144		
NSE	0	0	0	0	0		
Total	0	0	0	-70	-144		
FTE	0.0	0.0	0.0	0.0	0.0		

### Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>				
2005	0	1,328	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4114517510				
Transfer B	Transfer Benefit Fees & Services costs to correct workgroup										
2005	0	-1,328	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4185339100				
Delete - to	reverse cct-tre	sfr from 220	00-0005.000	)							
2005 Total	0	0	0	0.0							
2006	0	1,276	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110				
2000	0	1,270	0	0.0		1101112200-0003.000	3112204900				
Transfer B	enefit Fees &	Services to	correct wor	kgrou	р						
2006	0	-1,276	0		CCTR Transf	To 2200-0005.000	DSREED2010050 4184822707				
Delete - to	reverse cct-tre	sfr from 220	00-0005.000	)							
2006 Total	0	0	0	0.0							
2007	0	1,066	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2141302030				
Transfer B	enefit Fees &	Svcs costs	to correct w	orkgro	oup						
2007	0	72	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2145123463				
Transfer B	usiness Trave	I Insurance	to correct w	vorkgr	oup						
2007	0	-72	0		CCTR Transf	To 2200-0005.008	DSREED2009110 2164148950				
Transfer B	Transfer Business Travel Insurance to correct workgroup										

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	1. P&B - Admin Fees & Services
Workpaper:	2PB000.015 - P&B - ADMIN FEES & SERVICES

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>
2007	0	-1,066	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050
Delete - to	o reverse cct-tr	sfr from 220	0-0005.000	)			4182727520
2007 Total	0	0	0	0.0			
2008	0	1,365	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102
Transfer E	Benefit Fees &	Services co	sts to corre	ct work	kgroup		9093400110
2008	0	-1,388	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050
Delete - to	o reverse cct-tr	sfr from 220	0-0005.000	)			4183633693
2008	0	-23	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050
Delete - to	o reverse cct-tr	sfr from 220	0-0005.000	)			4183840537
2008	0	-46	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050
Delete - to	o reverse cct-tr	sfr from 220	0-0005.000	)			4183925787
2008	0	-92	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050
Delete - to	o reverse cct-tr	sfr from 220	0-0005.000	)			4183951910
2008	0	184	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050
Delete - to	o reverse cct-tr	sfr from 220	0-0005.000	)			4184017753
2008	0	-23	0	0.0	1-Sided Adj	N/A	DSREED2010061
Record ac	lmin fees to co	rrect workgr	oup				3111931947
2008	0	-47	0	0.0	1-Sided Adj	N/A	DSREED2010061
Transfer E	Best Doctors fe	es from Ben	efit Admin	Fees 8	& Services to We	llness	4192748097
2008 Total	0	-70	0	0.0			
2009	0	-144	0	0.0	1-Sided Adj	N/A	DSREED2010050
Transfer E	Best Doctors co	osts from Be	nefit Admir	n Fees	& Services to W	ellness	5173343693
2009 Total	0	-144	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.015

	I				1	1
Southern Calfornia Gas Company						
Benefit Administration Fees and Service	es Projection					
For Years 2009-2012						
	ASSUMPT	-	-			
1. Costs based on estimated 2010 expenditure		atior	ו			
2. Projected non-labor inflation rates are as foll	ows:				2011	2012
					2.48%	2.64%
			Actual		Projected	
Type of Service	Vendor		2009	2010	2011	2012
VEBA Audits	Simpson & Simpson		\$ 85,142	\$ 120,000	\$ 122,976	\$ 126,223
			+	+ -,		· · · · · ·
Pension and Savings Plan Audits	Deloitte		91,500	50,000	51,240	52,593
COBRA Administration	ADP		19,108	20,000	20,496	21,037
Retirement Plan Consulting	Towers Watson		922,011	925,000	947,940	972,966
Total Comp Study-GRC	Towers Watson		-	125,000	-	-
HR System Support for Union Negotiations	ADP		122,571	-	-	-
Workers Compensation Consulting	AON		97,313	-	-	-
Benefit Info Printing	Diego & Sons		14,929	15,000	15,372	15,778
Total Cost			\$ 1,352,573	\$1,255,000	\$1,158,024	\$1,188,596

Beginning of Workpaper 2PB000.016 - P&B - EDUCATIONAL ASSISTANCE

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub	2. P&B - Educational Assistance
Workpaper:	2PB000.016 - P&B - EDUCATIONAL ASSISTANCE

#### Activity Description:

The Professional Development Assistance Program (PDAP) provides reimbursement of tuition for degree and certificate programs that maintain or enhance the skills necessary to perform current or prospective jobs within the company.

#### Forecast Methodology:

### Labor - Zero-Based

Please see Zero Based method for more information.

#### Non-Labor - Zero-Based

Please see Zero Based method for more information.

#### NSE - Zero-Based

Zero Based method chosen as estimated costs based on projected employee participation and changes in headcount, which cannot be modeled using other methods

### Summary of Results:

				In 200	000) (000)			
		Adjus	ted-Record	ed		Adjusted-Forecast		
Years	2005	2006	2007	2008	2009	2010	2011	2012
Labor	0	0	0	0	0	0	0	0
Non-Labor	283	447	484	704	722	0	0	0
NSE	0	0	0	0	0	771	819	841
Total	283	447	484	704	722	771	819	841
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	2. P&B - Educational Assistance
Workpaper:	2PB000.016 - P&B - EDUCATIONAL ASSISTANCE

### Forecast Summary:

					In 2009 \$	. ,				
Forecas	t Method	Bas	se Foreca	st	Foreca	st Adjustn	nents	Adjust	ed-Foreca	ist
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
_abor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	771	819	841	771	819	841
otal		0	0	0	771	819	841	771	819	841
TE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
orecast Adjustment Details:										
Year/Ex	pl. Labor	<u>.</u>	<u>ILbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Ty</u>	pe		
2010	0	)	0	771	771	0.0	1-Sided	Adj		
201	0 Education Assist	ance Proje	ction							
2010 T	otal 0	)	0	771	771	0.0				
2011	0	)	0	819	819	0.0	1-Sided	Adj		
201	1 Education Assist	ance Proje	ction							
2011 T	otal 0	)	0	819	819	0.0				
2012	0	)	0	841	841	0.0	1-Sided	Adj		
201	2 Education Assist	ance Proje	ction							
2012 T	otal 0		0	841	841	0.0				

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	2. P&B - Educational Assistance
Workpaper:	2PB000.016 - P&B - EDUCATIONAL ASSISTANCE

### Determination of Adjusted-Recorded:

•	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	249	408	462	706	712
NSE	0	0	0	0	0
Total	249	408	462	706	712
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	3	4	0	0	11
NSE	0	0	0	0	0
Total	3	4	0	0	11
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$	)				
Labor	0	0	0	0	0
Non-Labor	252	412	462	706	722
NSE	0	0	0	0	0
Total	252	412	462	706	722
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	31	34	22	-2	0
NSE	0	0	0	0	0
Total	31	34	22		0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2	2009\$)				
Labor	0	0	0	0	0
Non-Labor	283	447	484	704	722
NSE	0	0	0	0	0
Total	283	447	484	704	722
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	2. P&B - Educational Assistance
Workpaper:	2PB000.016 - P&B - EDUCATIONAL ASSISTANCE

### Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	
Non-Labor	3	4	0	0	11	
NSE	0	0	0	0	0	
Total	3	4	0	0	11	
FTE	0.0	0.0	0.0	0.0	0.0	

### Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>
2005	0	252	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4114724857
Transfer E	ducation Assis	stance costs	s to correct	workg	roup		
2005	0	-252	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4185406177
Delete - to	reverse cct-tra	sfr from 220	0-0005.000	C			
2005	0	3	0	0.0	1-Sided Adj	N/A	DSREED2010061 4170614870
Transfer E	ducation Assis	stance costs	s to correct	workg	roup		
2005 Total	0	3	0	0.0			
2006	0	412	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3133427473
Transfer E	ducation Assis	stance to co	rrect workg	Iroup			
2006	0	-412	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4184853067
Delete - to	reverse cct-tra	sfr from 220	0-0005.000	)			110100001
2006	0	4	0	0.0	1-Sided Adj	N/A	DSREED2010061 4170235867
Transfer E	ducation Assis	stance costs	s to correct	workg	roup		111020001
2006 Total	0	4	0	0.0			
2007	0	462	0		CCTR Transf	From 2200-0005.000	DSREED2009110 2165521747
Transfer E	ducation Assis	stance costs	s to correct	workg	group		

SCG/COMPENSATION, HEALTH & WELFARE/Exh No:SCG-19-WP/Witness: D. Robinson Pages 166 of 216

Area: Witness: Category: Category-Sub: Workpaper:	Robi E. O 2. P&	IPENSATIO nson, Debbi ther Benefit &B - Educatio 000.016 - P&	e Sue Program E onal Assist	xpens tance		E	
Year/Expl.	Labor	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	<u>RefID</u>
2007	0	-462	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050
Delete - to r	reverse cct-tr	sfr from 2200	0-0005.000	)			4182801130
2007 Total	0	0	0	0.0			
2008	0	706	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102
Transfer Ed	lucation Assis	stance to cor	rect workg	Iroup			9093817580
2008	0	-706	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050
Delete - to r	reverse cct-tr	sfr from 2200	0-0005.000	)			4183727583
2008 Total	0	0	0	0.0			
2009	0	11	0	0.0	1-Sided Adj	N/A	DSREED2010061
Transfer Ed	lucation Assis	stance costs	to correct	workgi	roup		4175546257
2009 Total	0	11	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.016

Southern Calfornia Gas Co	mpany							
Educational Assistance Projection	on s							
For Years 2009-2012								
	ASSUMP	TIOI	NS					
1. Future participation based on rate o								
2. Cost per participant based on 2009		eases	s for		infla			
3. Non-labor inflation factors are as fol	lows:	-		2010		2011		2012
	1			1.84%	1	2.48%	1	2.64%
	Actual				Pr	ojected		
Year	2009			2010		2011		2012
Employees	7,136			7,464		7,729		7,734
Participants	231			242		251		251
Estimated Cost per Participant	\$ 3,127		\$	3,185	\$	3,264	\$	3,350
Cost for Year	\$ 722,445		\$	770,774	\$	819,265	\$	840,893

Beginning of Workpaper 2PB000.017 - P&B - EMERGENCY CARE

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub	<ol><li>P&amp;B - Emergency Care</li></ol>
Workpaper:	2PB000.017 - P&B - EMERGENCY CARE

#### Activity Description:

The backup childcare program provides emergency childcare services when an employee's primary childcare resource is unavailable. This program reduces unplanned absences and work time lost due to breakdowns in childcare arrangements.

#### Forecast Methodology:

### Labor - Zero-Based

Please see Zero Based method for more information.

#### Non-Labor - Zero-Based

Please see Zero Based method for more information.

#### NSE - Zero-Based

Zero Based Method chosen as projected costs based on contracted amounts, which cannot be modeled using other methods.

### Summary of Results:

	In 2009\$ (000)									
		Adjus	ted-Record	ed		Adjı	usted-Fore	cast		
Years	2005	2006	2007	2008	2009	2010	2011	2012		
Labor	0	0	0	0	0	0	0	0		
Non-Labor	107	106	77	77	81	0	0	0		
NSE	0	0	0	0	0	144	149	149		
Total	107	106	77	77	81	144	149	149		
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	<ol><li>P&amp;B - Emergency Care</li></ol>
Workpaper:	2PB000.017 - P&B - EMERGENCY CARE

### Forecast Summary:

						In 2009 \$	<u> </u>				
Fo	recast Method		Base Forecast			Foreca	st Adjustn	nents	Adjust	ed-Foreca	st
			<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
abor	Zero-Ba	sed	0	0	0	0	0	0	0	0	0
Ion-La	abor Zero-Ba	sed	0	0	0	0	0	0	0	0	0
ISE	Zero-Ba	sed	0	0	О	144	149	149	144	149	149
otal			0	0	0	144	149	149	144	149	149
TE	Zero-Ba	sed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
recas	st Adjustment De	tails:									
	ear/Expl.	<u>Labor</u>	<u>N</u>	<u>Lbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Ty</u>	pe		
2	2010	0		0	144	144	0.0	1-Sided	Adj		
	2010 Emerger	ncy Child C	Care Proje	ction							
2	2010 Total	0		0	144	144	0.0				
2	2011	0		0	149	149	0.0	1-Sided	Adj		
	2011 Emerger	ncy Child C	Care Proje	ction							
2	2011 Total	0		0	149	149	0.0				
2	2012	0		0	149	149	0.0	1-Sided	Adj		
	2012 Emerger	ncy Child C	Care Proje	ction							

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	<ol><li>P&amp;B - Emergency Care</li></ol>
Workpaper:	2PB000.017 - P&B - EMERGENCY CARE

### Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	81
NSE	0	0	0	0	0
Total	0	0	0	0	81
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) *	**				
Labor	0	0	0	0	0
Non-Labor	95	98	73	77	0
NSE	0	0	0	0	0
Total	95	98	73	77	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomi	inal \$)				
Labor	0	0	0	0	0
Non-Labor	95	98	73	77	81
NSE	0	0	0	0	0
Total	95	98	73	77	81
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal	\$)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	12	8	4	0	0
NSE	0	0	0	0	0
Total	12	8	4	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Cons	tant 2009\$)				
Labor	0	0	0	0	0
Non-Labor	107	106	77	77	81
NSE	0	0	0	0	0
Total	107	106	77	77	81
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	<ol><li>P&amp;B - Emergency Care</li></ol>
Workpaper:	2PB000.017 - P&B - EMERGENCY CARE

### Summary of Adjustments to Recorded:

		In Nominal \$ (000)											
Year		20		2	006	2007	2008	2009					
Labor			0		0	0	0	0					
Non-Labor			95		98	73	77	0					
NSE			0		0	0	0	0					
Total			95		98	73	77	0					
FTE			0.0		0.0	0.0	0.0	0.0					
Detail of Adjus	stments to R	ecorded:											
ear/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr		<u>RefID</u>					
2005	0	95	0	0.0	CCTR Transf	From 2200-	0005.000	DSREED2009110					
Transfer E	mergency Ch	ild Care costs	s to corre	ct workgi	roup			4114806763					
2005 Total	0	95	0	0.0	•								
	Ŭ	33		0.0									
	0		0			F 0000	0005 000						
2006	0	98	0	0.0 (	CCTR Transf	From 2200-	0005.000	DSREED2009110 3131356090					
Transfer E	mergency Ch	ildcare costs	to correc	t workgro	oup								
006 Total	0	98	0	0.0									
2007	0	73	0	0.0 0	CCTR Transf	From 2200-	0005.000	DSREED2009110					
Transfer E	meraencv Ch	ild Care to co	rrect wor	karoup				2141848960					
2007 Total	0	73	0	0.0									
	U	15	Ū	0.0									
2008	0	77	0	0.0 0	CCTR Transf	From 2200-	0005.000	DSREED2009102 9093532673					
Transfer E	mergency Ch	ild Care costs	s to corre	ct workgi	roup			<u>3033332073</u>					
	0	77	0	0.0									

SCG/COMPENSATION, HEALTH & WELFARE/Exh No:SCG-19-WP/Witness: D. Robinson Pages 174 of 216

Supplemental Workpapers for Workpaper 2PB000.017

	[I			1		1	
Southern California Gas Company							
Wellness and Emergency Child Care Projection							
For Years 2009-2012							
ASSUMPTIC		lahalaa		anta fai			
<ol> <li>Most costs below are projected for 2010 based on underlying assumption 2011 and 2012 reflect increases for non labor inflation.</li> </ol>	is for each item	labeled	i delow. Co	DSIS IO			
2. Non labor inflation for 2010-2012 are as follows:							
			2010		2011		2012
O Ferrers and hild over in a the data is is even as follows			1.84%		2.48%		2.64%
<ol> <li>Emergency child care is estimated in increase as follows</li> <li>Best Doctors fees are based on \$21/employee. Projected employees</li> </ol>					5.00%		5.00%
and percentage increase by year are as follows:			7,464		7,729		7,734
			4.60%		3.55%		0.06%
5. Projected increase in flu shot costs are as follows:	I I		2.20%	1	2.20%	1	2.20%
	Actual			Pro	jected		
					-		
	2009		2010	2	2011		2012
Calendars (1 per employee)		\$	10,530	\$	10,753	\$	10,978
			11.000		11.001		44.400
Quarterly Wellness Newsletter			11,000		11,234		11,468
Health Fairs & Safety Stand Down Events (Org. Requests):			45,400		46,364		47,333
Wellness Presentations: approx. 34 @ \$300 = \$10,200							
Chair Massages: 34 @ \$400 = \$13,600							
Reflexology: 24 @ \$200 = \$4800 Health Dimensions Health Fair Coordination: 24 @ \$700 = \$16,800							
Treatti Dimensions Treatti Fair Coordination. 24 @ \$700 - \$10,000							
Literature/Brochures (health fairs/safety stand downs, events, ee requests)			5,000		5,106		5,213
			4 500		4 500		4 504
Online Wellness Lending Library: Videos/Books; Training materials			1,500		1,532		1,564
Fitness Subsidy Program			262,219	:	267,786		273,382
(incl. 24 Hr Fitness annual fee (\$1/ee); & YMCA mo.dues)							
incl. proposed 2010 Corp. Contract w/LA Fitness (approx.\$1/ee)							
Lunch N Learn Presentations (12x \$425)			5,100		5.208		5,317
			0,100		0,200		0,011
Misc & Parking validations at GCT for Wellness presenters and vendor	S		1,500		1,568		1,639
Annual SCG Safety Congress x 4/yr (Presenters/workshops)			4,000		4,085		4,170
Allitual SCG Salety Congress x 4/yr (Presenters/workshops)			4,000		4,065		4,170
Incentive/Prizes/Giveaways/Misc. program expenses			22,611		23,091		23,574
Flu Shots			3,500		3,577		3,656
(\$28/shot; supplemental shots for smaller locations not covered under Blue Cross cap)							
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings			195,000	:	201,992		209,236
Approx. 5,000 ees/yr participating							
One-time Health Risk Assessment (employee wellness baseline study)							35,000
Dest Destaur			450 744		100.000		400.111
Best Doctors		-	156,744		162,309		162,414
Wellness Total	\$ 487,349	\$	724,104	\$	744,605	\$	794,943
Emergency Child Care	\$ 80,829	\$	144,000	\$	149,113	\$	149,209
SCG share of Back up & Emergency Childcare Program (starting 2010)	+ 00,020	Ψ	,	Ψ	,	¥	,200
Approx. SEU & SEG & SE total cost 2010 \$320K (nationwide coverage)						1	

Beginning of Workpaper 2PB000.018 - P&B - EMPLOYEE RECOGNITION

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub	<ol> <li>P&amp;B - Employee Recognition</li> </ol>
Workpaper:	2PB000.018 - P&B - EMPLOYEE RECOGNITION

#### Activity Description:

SCG uses special recognition awards to reward individual employees and teams for outstanding achievements, exceptional customer service, and process improvements and innovations. SCG maintains two special recognition programs, the Spot Cash Award program and the Employee Recognition program. The Employee Recognition program is used to provide nominal non-cash awards, generally valued at \$100 or less.

#### Forecast Methodology:

#### Labor - Zero-Based

Please see Zero Based method for more information.

#### Non-Labor - Zero-Based

Please see Zero Based method for more information.

### NSE - Zero-Based

Zero Based method chosen as projected costs are based on changes in headcount, which cannot be modeled using other methods.

### Summary of Results:

				In 200	000) 09\$ (000)			
		Adjus	ted-Record	ed		Adjı	usted-Fore	cast
Years	2005	2006	2007	2008	2009	2010	2011	2012
Labor	0	0	0	0	0	0	0	0
Non-Labor	418	300	320	291	158	0	0	0
NSE	0	0	0	0	0	559	579	579
Total	418	300	320	291	158	559	579	579
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	<ol> <li>P&amp;B - Employee Recognition</li> </ol>
Workpaper:	2PB000.018 - P&B - EMPLOYEE RECOGNITION
Category-Sub:	4. P&B - Employee Recognition

### Forecast Summary:

					In 2009 \$	. ,				
Forecas	t Method	Bas	se Foreca	st	Foreca	ıst Adjustr	nents	Adjust	ed-Foreca	ist
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	559	579	579	559	579	579
Total		0	0	0	559	579	579	559	579	579
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
orecast Adju	stment Details:									
Year/Ex		<u>.</u>	<u>lLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Ty</u>	pe		
2010	C	)	0	559	559	0.0	1-Sided	l Adj		
201	10 Employee Recog	gnition Proje	ection							
2010 T	otal 0		0	559	559	0.0				
2011	C	)	0	579	579	0.0	1-Sided	l Adj		
201	11 Employee Recog	gnition Proje	ection							
2011 T	otal 0	)	0	579	579	0.0				
2012	C	)	0	579	579	0.0	1-Sided	l Adj		
201	12 Employee Reco	gnition Proje	ection							
2012 T	otal 0	)	0	579	579	0.0				

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	4. P&B - Employee Recognition
Workpaper:	2PB000.018 - P&B - EMPLOYEE RECOGNITION

### Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	429	346	405	379	343
NSE	0	0	0	0	0
Total	429	346	405	379	343
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-56	-69	-100	-87	-185
NSE	0	0	0	0	0
Total	-56	-69	-100	-87	-185
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal	\$)				
Labor	0	0	0	0	0
Non-Labor	373	277	305	291	158
NSE	0	0	0	0	0
Total	373	277	305	291	158
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	46	23	15	-1	0
NSE	0	0	0	0	0
Total	46	23	15	-1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constan	nt 2009\$)				
Labor	0	0	0	0	0
Non-Labor	418	300	320	291	158
NSE	0	0	0	0	0
Total	418	300	320	291	158
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	<ol> <li>P&amp;B - Employee Recognition</li> </ol>
Workpaper:	2PB000.018 - P&B - EMPLOYEE RECOGNITION

## Summary of Adjustments to Recorded:

In Nominal \$ (000)						
′ear	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	
Non-Labor	-56	-69	-100	-87	-185	
NSE	0	0	0	0	0	
Total	-56	-69	-100	-87	-185	
FTE	0.0	0.0	0.0	0.0	0.0	

## Detail of Adjustments to Recorded:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>
2005	0	-71	0	0.0	CCTR Transf	To 2200-0358.000	DSREED2009091 1115032653
Recognitio These pro	on Cost Elemen	t 6120012 t specific to	rom Emple the Meter	oyee F Readii	costs recorded ir Recognition to SC ng Organization a	G Meter Reading.	1113032033
2005	0	15	0	0.0	1-Sided Adj	N/A	DSREED2010061
Transfer E	Employee Recog	gnition cost	s to correc	t work	group		4170902263
2005 Total	0	-56	0	0.0			
2006	0	-77	0	0.0	CCTR Transf	To 2200-0358.000	DSREED2009091
Transfer of Safety & Performance Incentive Program costs recorded in Employee       1114923653         Recognition Cost Element 6120012 from Employee Recognition to SCG Meter Reading.       These program costs are specific to the Meter Reading Organization and have always         been forecast in Meter Reading's work papers.							
2006	0	8	0	0.0	1-Sided Adj	N/A	DSREED2010061
Transfer e	employee recog	nition costs	to correct	workg	roup		3125553933
2006 Total	0	-69	0	0.0			

Area: Witness: Category: Category-Sub: Workpaper:	Robi E. O 4. P8	IPENSATIOI nson, Debbie ther Benefit I &B - Employe 000.018 - P8	e Sue Program E ee Recogr	Expens			
<u>Year/Expl.</u>	Labor	<u>NLbr</u>	NSE	FTE	<u>Adj Type</u>	From CCtr	<u>RefID</u>
2007	0	-126	0	0.0	CCTR Transf	To 2200-0358.000	DSREED2009091
Recognition	Cost Elementaria Cost Elementaria	nt 6120012 f e specific to t	rom Emple he Meter	oyee R	costs recorded in lecognition to SC lg Organization a	G Meter Reading.	1115135687
2007	0	26	0	0.0	1-Sided Adj	N/A	DSREED2010061
Transfer em	ployee recog	gnition costs	to correct	workgı	roup		3121004787
2007 Total	0	-100	0	0.0			
2008	0	-98	0	0.0	CCTR Transf	To 2200-0358.000	DSREED2009091
Recognition	Cost Elementaria Elementaria Elementaria Elementaria en la costa arecentera en la costa arecentera en la costa en	nt 6120012 f	rom Emple he Meter	oyee R	costs recorded in tecognition to SC ng Organization a	G Meter Reading.	1115247080
2008	0	11	0	0.0	1-Sided Adj	N/A	DSREED2010061
Transfer Em	ployee Reco	ognition costs	s to correc	t workę	group		4174552963
2008 Total	0	-87	0	0.0			
2009	0	-96	0	0.0	CCTR Transf	To 2200-0358.000	DSREED2010030 5173518110
Recognition	Cost Elemer am costs are	nt 6120012 fi e specific to t	rom Emple he Meter	oyee R Readin	ig Organization a	G Meter Reading.	5
2009	0	-89	0	0.0	1-Sided Adj	N/A	DSREED2010061
4175731460 Transfer Employee Recognition costs to correct workgroup							
Transfer Em	ployee Reco	ognition costs	s to correc	t worko	group		

Supplemental Workpapers for Workpaper 2PB000.018

Southern Calfornia G	as Compar	ıy					
Employee Recognition							
For Years 2009-2012							
	ASSL	-					
1. Projection based on \$75 fo	r each non exec	utive	em	ployee.			
	<u></u>						
	Actual				Ρ	rojected	
	2009			2010		2011	2012
# of Employees	7 400			7 450		7 704	7 700
# of Employees	7,136			7,456		7,721	7,726
Cost per Employee			\$	75	\$	75	\$ 75

Beginning of Workpaper 2PB000.019 - P&B - MASS TRANSIT INCENTIVE

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub	5. P&B - Mass Transit Incentive
Workpaper:	2PB000.019 - P&B - MASS TRANSIT INCENTIVE

#### Activity Description:

This program provides transit subsidies for employees who use public transportation, vanpools and carpools. The program supports the company's compliance with South Coast Air Quality Management District Rule 2202 – Rideshare.

### Forecast Methodology:

### Labor - Zero-Based

Please see Zero Based method for more information.

### Non-Labor - Zero-Based

Please see Zero Based method for more information.

#### NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated participation and changes in headcount, which cannot be modeled using other methods.

### Summary of Results:

				In 200	)9\$ (000)			
		Adjus	ted-Record	ed		Adjı	usted-Fore	cast
Years	2005	2006	2007	2008	2009	2010	2011	2012
Labor	0	0	0	0	0	0	0	0
Non-Labor	303	309	291	317	303	0	0	0
NSE	0	0	0	0	0	364	376	376
Total	303	309	291	317	303	364	376	376
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	5. P&B - Mass Transit Incentive
Workpaper:	2PB000.019 - P&B - MASS TRANSIT INCENTIVE

### Forecast Summary:

					In 2009 \$	. ,				
Forecas	t Method	Bas	e Foreca	st	Foreca	ist Adjustn	nents	Adjust	ed-Foreca	st
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	364	376	376	364	376	376
otal		0	0	0	364	376	376	364	376	376
TE-	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
orecast Adju	stment Details:									
<u>Year/Ex</u>		: <u>N</u>	<u>ILbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Ty</u>	pe		
2010	C	)	0	364	364	0.0	1-Sided	l Adj		
201	10 Mass Transit Inc	entive Proje	ection							
2010 T	otal 0	I	0	364	364	0.0				
2011	C	)	0	376	376	0.0	1-Sided	l Adj		
201	1 Mass Transit Inc	entive Proje	ection							
2011 T	otal 0		0	376	376	0.0				
2012	C	)	0	376	376	0.0	1-Sided	l Adj		
201	12 Mass Transit Inc	entive Proje	ection							
2012 T	otal 0		0	376	376	0.0				

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	5. P&B - Mass Transit Incentive
Workpaper:	2PB000.019 - P&B - MASS TRANSIT INCENTIVE

### Determination of Adjusted-Recorded:

Recorded (Nominal \$)*           Labor         0         0         0         0         0         0           Non-Labor         372         137         130         114         137           NSE         0         0         0         0         0         0         0           Total         372         137         130         114         137           FTE         0.0         0.0         0.0         0.0         0.0           Adjustments (Nominal \$) **		2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Non-Labor         372         137         130         114         137           NSE         0         0         0         0         0         0           Total         372         137         130         114         137           FTE         0.0         0.0         0.0         0.0         0.0           Adjustments (Nominal \$) **	Recorded (Nominal \$)*					
NSE         0         0         0         0         0         0           Total         372         137         130         114         137           FTE         0.0         0.0         0.0         0.0         0.0           Adjustments (Nominal \$) **               Labor         0         0         0         0         0           Non-Labor         -102         148         148         203         166           NSE         0         0         0         0         0         0           Total         -102         148         144         203         166           NSE         0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)            303           Labor         0         0         0         0         0           Non-Labor         270         285         278         318         303           NSE         0         0         0         0         0         0           Non-Labor         0         0         0         0         0         0 </td <td>Labor</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	Labor	0	0	0	0	0
Total         372         137         130         114         137           FTE         0.0         0.0         0.0         0.0         0.0           Adjustments (Nominal \$) **	Non-Labor	372	137	130	114	137
FTE         0.0         0.0         0.0         0.0           Adjustments (Nominal \$) **	NSE	0	0	0	0	0
Adjustments (Nominal \$) **           Labor         0         0         0         0         0           Non-Labor         -102         148         148         203         166           NSE         0         0         0         0         0         0           Total         -102         148         148         203         166           FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)           0	Total	372	137	130	114	137
Labor         0 <td></td> <td></td> <td>0.0</td> <td>0.0</td> <td>0.0</td> <td>0.0</td>			0.0	0.0	0.0	0.0
Non-Labor         -102         148         148         203         166           NSE         0         0         0         0         0         0           Total         -102         148         148         203         166           FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)            0	Adjustments (Nominal \$	) **				
NSE         0         0         0         0         0         0           Total         -102         148         148         203         166           FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)            0         0         0         0         0           Labor         0         0         0         0         0         0         0         0           NSE         0	Labor	0	0	0	0	0
Total         -102         148         148         203         166           FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)         U         U           Labor         0         0         0         0         0           Non-Labor         270         285         278         318         303           NSE         0         0         0         0         0         0           Total         270         285         278         318         303           NSE         0         0         0         0         0         0           Vacation & Sick (Nominal \$)         U         U         U         0         0         0           Labor         0         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           FTE         0.0         0.0         0         0         0         0         0           Scalation to 2009\$         U         0         0         0         0         0         0	Non-Labor	-102	148	148	203	166
FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)         2         2         2         318         303           Labor         0         0         0         0         0         0         0           Non-Labor         270         285         278         318         303           NSE         0         0         0         0         0         0           Total         270         285         278         318         303           FTE         0.0         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)         U         U         U         U           Labor         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           Stalion to 2009\$         U         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0         0           NSE         0         0         0         0         <	NSE	0	0	0	0	0
Recorded-Adjusted (Nominal \$)           Labor         0         0         0         0         0           Non-Labor         270         285         278         318         303           NSE         0         0         0         0         0         0           Total         270         285         278         318         303           FTE         0.0         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)           0         0         0         0           Labor         0         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           Total         0         0         0         0         0         0         0           Labor         0         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0         0      <	Total	-102	148	148	203	166
Labor         0         0         0         0         0         0           Non-Labor         270         285         278         318         303           NSE         0         0         0         0         0         0           Total         270         285         278         318         303           FTE         0.0         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)         U         U         U         U           Labor         0         0         0         0         0           NSE         0         0         0         0         0         0           NSE         0         0         0         0         0         0           Total         0         0         0         0         0         0           SE         0         0         0         0         0         0           Kabor         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           Total         33         24 </td <td></td> <td></td> <td>0.0</td> <td>0.0</td> <td>0.0</td> <td>0.0</td>			0.0	0.0	0.0	0.0
Non-Labor         270         285         278         318         303           NSE         0	Recorded-Adjusted (Nor	minal \$)				
NSE         0	Labor	0		0	0	0
Total         270         285         278         318         303           FTE         0.0         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)         U         U         U         U           Labor         0         0         0         0         0         0           Non-Labor         0         0         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0         0           Total         0         0         0         0         0         0         0         0           Total         0         0         0         0         0         0         0         0         0           Escalation to 2009\$         U <thu< th=""> <thu< th=""> <thu< th=""></thu<></thu<></thu<>	Non-Labor	270	285	278	318	303
FTE         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)         U         U           Labor         0         0         0         0         0           Non-Labor         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           Total         0         0.0         0.0         0.0         0.0         0.0         0           Escalation to 2009\$         U         0         0         0         0         0         0           Labor         0         0         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0           FTE         0.0         0.0         0.0         0.0         0.0         0.0           NSE         0         0         0         0         0         0         0           Non-Labor         303         309         291 </td <td>NSE</td> <td>0</td> <td></td> <td>0</td> <td>0</td> <td>0</td>	NSE	0		0	0	0
Vacation & Sick (Nominal \$)           Labor         0         0         0         0         0           Non-Labor         0         0         0         0         0           NSE         0         0         0         0         0           Total         0         0         0         0         0           FTE         0.0         0.0         0.0         0.0         0           Escalation to 2009\$		270		278	318	303
Labor         0         0         0         0         0         0           Non-Labor         0         0         0         0         0         0         0           NSE         0         0         0         0         0         0         0         0           Total         0			0.0	0.0	0.0	0.0
Non-Labor         0	Vacation & Sick (Nomina	al \$)				
NSE         0	Labor	0	0	0	0	0
Total         0 <td>Non-Labor</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	Non-Labor	0	0	0	0	0
FTE         0.0         0.0         0.0         0.0         0.0           Escalation to 2009\$         Labor         0	NSE				0	
Escalation to 2009\$           Labor         0		0		0	0	0
Labor         0 <td></td> <td>0.0</td> <td>0.0</td> <td>0.0</td> <td>0.0</td> <td>0.0</td>		0.0	0.0	0.0	0.0	0.0
Non-Labor         33         24         13         -1         0           NSE         0	Escalation to 2009\$					
NSE         0.0         0.0 <t< td=""><td>Labor</td><td></td><td></td><td>0</td><td>0</td><td>0</td></t<>	Labor			0	0	0
Total         33         24         13         -1         0           FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Constant 2009\$)         U <thu< th=""> <thu< th=""> <thu< th="">         &lt;</thu<></thu<></thu<>		33		13	-1	0
FTE0.00.00.00.0Recorded-Adjusted (Constant 2009\$)Labor0000Non-Labor303309291317303NSE00000Total303309291317303						
Labor         0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Labor         0 <td></td> <td></td> <td>0.0</td> <td>0.0</td> <td>0.0</td> <td>0.0</td>			0.0	0.0	0.0	0.0
Non-Labor         303         309         291         317         303           NSE         0	Recorded-Adjusted (Cor	nstant 2009\$)				
NSE         0						
Total         303         309         291         317         303		303			317	303
FTE 0.0 0.0 0.0 0.0 0.0						
	FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	5. P&B - Mass Transit Incentive
Workpaper:	2PB000.019 - P&B - MASS TRANSIT INCENTIVE

### Summary of Adjustments to Recorded:

	In Nominal \$ (000)							
Year	2005	2006	2007	2008	2009			
Labor	0	0	0	0	0			
Non-Labor	-102	148	148	203	166			
NSE	0	0	0	0	0			
Total	-102	148	148	203	166			
FTE	0.0	0.0	0.0	0.0	0.0			

## Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>
2005	0	-102	0	0.0	1-Sided Adj	N/A	DSREED2009111 3124651070
Transfer N	lass Transit co	sts to corre	ct workgro	up.			5124051070
2005 Total	0	-102	0	0.0			
2006	0	148	0	0.0	1-Sided Adj	N/A	DSREED2009111
Transfer N	lass Transit co	sts to corre	ct workgro	up			3131302193
2006 Total	0	148	0	0.0			
2007	0	148	0	0.0	1-Sided Adj	N/A	DSREED2009111
Transfer N	lass Transit Inc	entive cost	ts to correc	t work	group		3133302530
2007 Total	0	148	0	0.0			
2008	0	203	0	0.0	1-Sided Adj	N/A	DSREED2009111
Transfer M	lass Transit Ind	entive cost	ts to corret	workg	roup		3134650640
2008 Total	0	203	0	0.0			
2009	0	166	0	0.0	1-Sided Adj	N/A	DSREED2010050
Transfer N	lass Transit co	sts to corre	ct workgro	up			4121635697

SCG/COMPENSATION, HEALTH & WELFARE/Exh No:SCG-19-WP/Witness: D. Robinson Pages 189 of 216

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	5. P&B - Mass Transit Incentive
Workpaper:	2PB000.019 - P&B - MASS TRANSIT INCENTIVE

Year/Expl.	Labor	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	RefID
2009 Total	0	166	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.019

Southern California Gas	Company						
Transportation Subsidy Fored	cast						
For Years 2009-2012							
	Assum	ptions	;				
<ol> <li>Transportation subsidy costs pro April 2010 based on current sub in headcount.</li> <li>Primary assumptions for project # Participants as of 4/1/10 Average Monthly Cost/Participa Annualized Average Cost Headcount as of 4/1/10</li> </ol>	osidies and ind ion are as follo	exed for		\$ \$ 6	518 55.89 570.68 7,136		
	Actual			Projected			
Year	2009		2010	20	011		2012
Total Employees	7,136		7,464		7,729		7,734
Estimated Participants			542		561		561
Cost	\$ 303,103		\$ 363,509	\$ 37	76,251	\$	376,251

Beginning of Workpaper 2PB000.020 - P&B - RETIREMENT ACTIVITIES

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub	<ol><li>P&amp;B - Retirement Activities</li></ol>
Workpaper:	2PB000.020 - P&B - RETIREMENT ACTIVITIES

#### Activity Description:

Upon retirement, the company gives the employee a retirement gift and hosts a retirement breakfast in recognition of past service and contribution to the company's success.

## Forecast Methodology:

### Labor - Zero-Based

Please see Zero Based method for more information.

### Non-Labor - Zero-Based

Please see Zero Based method for more information.

### NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated costs, which cannot be projected using other methods.

### Summary of Results:

	In 2009\$ (000)									
		Adjus	Adjusted-Forecast							
Years	2005	2006	2007	2008	2009	2010	2011	2012		
Labor	0	0	0	0	0	0	0	0		
Non-Labor	134	149	194	146	137	0	0	0		
NSE	0	0	0	0	0	140	143	147		
Total	134	149	194	146	137	140	143	147		
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	<ol><li>P&amp;B - Retirement Activities</li></ol>
Workpaper:	2PB000.020 - P&B - RETIREMENT ACTIVITIES

### Forecast Summary:

					In 2009 \$	. ,				
Forecas	t Method	Bas	e Foreca	st	Foreca	st Adjustn	nents	Adjust	ed-Foreca	st
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	140	143	147	140	143	147
Fotal	-	0	0	0	140	143	147	140	143	147
TE-	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
orecast Adju	stment Details:									
Year/Ex		<u> </u>	ILbr	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Ty</u>	pe		
2010	0		0	140	140	0.0	1-Sided	l Adj		
201	0 Retirement Activ	ities Project	tion							
2010 T	otal 0	I.	0	140	140	0.0				
2011	0		0	143	143	0.0	1-Sided	l Adj		
201	1 Retirement Activ	ities Project	ion							
2011 T	otal 0	I	0	143	143	0.0				
2012	0		0	147	147	0.0	1-Sided	l Adj		
201	2 Retirement Activ	ities Project	ion							
2012 T	otal 0		0	147	147	0.0				

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	<ol><li>P&amp;B - Retirement Activities</li></ol>
Workpaper:	2PB000.020 - P&B - RETIREMENT ACTIVITIES

### Determination of Adjusted-Recorded:

Recorded (Nominal \$)*           Labor         0         0         0         0           Non-Labor         119         138         180         146           NSE         0         0         0         0           Total         119         138         180         146           FTE         0.0         0.0         0.0         0           Adjustments (Nominal \$) **         Itabor         0         0         0           Labor         0         0         0         0         0           NSE         0         0         0         0         0           NSE         0         0         0         0         0           Total         0         0         0         0         0           NSE         0         0         0         0         0           FTE         0.0         0.0         0.0         0         0           Kecorded-Adjusted (Nominal \$)         119         138         185         146           NSE         0         0         0         0         0         0           Non-Labor         119         138         185	0 137 0 137 0.0 0 0
Non-Labor         119         138         180         146           NSE         0         0         0         0         0           Total         119         138         180         146         146           FTE         0.0         0.0         0.0         0.0         0.0         0.0           Adjustments (Nominal \$) **         Labor         0	137 0 137 0.0 0
NSE         0         0         0         0           Total         119         138         180         146           FTE         0.0         0.0         0.0         0.0           Adjustments (Nominal \$) **	0 137 0.0 0
Total         119         138         180         146           FTE         0.0         0.0         0.0         0.0           Adjustments (Nominal \$) **               Labor         0         0         0         0         0           Non-Labor         0         0         0         0         0         0           NSE         0         0         0         5         0	137 0.0 0
FTE         0.0         0.0         0.0         0.0           Adjustments (Nominal \$) **	0.0
Adjustments (Nominal \$) **         Labor       0       0       0       0         Non-Labor       0       0       5       0         NSE       0       0       0       0       0         Total       0       0.0       0.0       0.0       0         FTE       0.0       0.0       0.0       0.0       0         Recorded-Adjusted (Nominal \$)       119       138       185       146         NSE       0       0       0       0       0         Non-Labor       119       138       185       146         NSE       0       0       0       0         Vacation & Sick (Nominal \$)       0.0       0.0       0.0       0.0	0
Labor         0         0         0         0         0           Non-Labor         0         0         0         5         0           NSE         0         0         0         0         0         0           Total         0         0         0         0         0         0         0           FTE         0.0         0.0         0.0         0.0         0         0         0           Recorded-Adjusted (Nominal \$)         Itabor         0 <td></td>	
Non-Labor         0         0         5         0           NSE         0 <td< td=""><td></td></td<>	
NSE         0	0
Total         0         0         5         0           FTE         0.0         0.0         0.0         0.0         0.0           Recorded-Adjusted (Nominal \$)         2         3 </td <td></td>	
FTE       0.0       0.0       0.0       0.0         Recorded-Adjusted (Nominal \$)	0
Recorded-Adjusted (Nominal \$)         Labor       0       0       0       0         Non-Labor       119       138       185       146         NSE       0       0       0       0       0         Total       119       138       185       146         FTE       0.0       0.0       0.0       0.0         Vacation & Sick (Nominal \$)       Vacation \$       0.0       0.0       0.0	0
Labor         0         0         0         0         0           Non-Labor         119         138         185         146           NSE         0	0.0
Non-Labor         119         138         185         146           NSE         0	
NSE         0	0
Total         119         138         185         146           FTE         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)	137
FTE         0.0         0.0         0.0         0.0           Vacation & Sick (Nominal \$)	0
Vacation & Sick (Nominal \$)	137
	0.0
Labor 0 0 0 0	
	0
Non-Labor 0 0 0 0	0
NSE <u>0 0 0</u> 0	0
Total 0 0 0 0	0
FTE 0.0 0.0 0.0 0.0	0.0
Escalation to 2009\$	
Labor 0 0 0 0	0
Non-Labor 15 11 9 0	0
NSE <u>0 0 0</u> 0	0
Total 15 11 9 0	0
FTE 0.0 0.0 0.0 0.0	0.0
Recorded-Adjusted (Constant 2009\$)	
Labor 0 0 0	0
Non-Labor 134 149 194 146	137
NSE <u>0 0 0</u> 0	0
Total 134 149 194 146	137
FTE 0.0 0.0 0.0 0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	<ol><li>P&amp;B - Retirement Activities</li></ol>
Workpaper:	2PB000.020 - P&B - RETIREMENT ACTIVITIES

## Summary of Adjustments to Recorded:

		In Nom	inal \$ (000)		
Year	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	5	0	0
NSE	0	0	0	0	0
Total —	0	0	5	0	0
FTE	0.0	0.0	0.0	0.0	0.0

## Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007	0	5	0	0.0	1-Sided Adj	N/A	DSREED2009111
Adjust Ret	tirement Activiti	es cost to a	agree with	HR rec	ords		3133341187
2007 Total	0	5	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.020

Southern California Gas Company	/			
Retirement Activities Projection				
For Years 2009-2012				
AS	SUMPTIONS			
		ad far nan lahar i	inflation	
<ol> <li>Cost for 2010-2012 projected based on 2009</li> <li>Non labor inflation rates are as follows:</li> </ol>	actual cost index			2012
	actual cost index	2010 <u>2010</u> 1.84%	2011	<b>2012</b> 2.64%
	Actual	2010	2011	
		2010	<b>2011</b> 2.48%	

Beginning of Workpaper 2PB000.021 - P&B - SERVICE RECOGNITION

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub	<ol><li>P&amp;B - Service Recognition</li></ol>
Workpaper:	2PB000.021 - P&B - SERVICE RECOGNITION

#### Activity Description:

Service recognition awards are given to employees on their fifth anniversary and every five years thereafter. Employees select a specific item from a group of awards that vary depending on years of service.

### Forecast Methodology:

### Labor - Zero-Based

Please see Zero Based method for more information.

### Non-Labor - Zero-Based

Please see Zero Based method for more information.

### NSE - Zero-Based

Zero Based method chosen as projected costs are based on service history of employees, which cannot be modeled using other methods.

### Summary of Results:

	In 2009\$ (000)									
		Adjus	ted-Record	ed		Adjı	usted-Fore	cast		
Years	2005	2006	2007	2008	2009	2010	2011	2012		
Labor	0	0	0	0	0	0	0	0		
Non-Labor	170	183	128	217	158	0	0	0		
NSE	0	0	0	0	0	217	252	200		
Total	170	183	128	217	158	217	252	200		
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	<ol><li>P&amp;B - Service Recognition</li></ol>
Workpaper:	2PB000.021 - P&B - SERVICE RECOGNITION

### Forecast Summary:

					In 2009 \$	· /				
Forecas	t Method	Bas	e Foreca	st	Foreca	ist Adjustn	nents	Adjust	ed-Foreca	ist
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	217	252	200	217	252	200
Total	-	0	0	0	217	252	200	217	252	200
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
orecast Adjı	ustment Details:									
Year/Ex		<u> </u>	l <u>Lbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Ty</u>	pe		
2010	0		0	217	217	0.0	1-Sided	l Adj		
201	10 Service Awards I	Projection								
2010 T	otal 0	I.	0	217	217	0.0				
2011	0		0	252	252	0.0	1-Sided	l Adj		
202	11 Service Awards I	Projection								
2011 T	otal 0		0	252	252	0.0				
2012	0		0	200	200	0.0	1-Sided	l Adj		
202	12 Service Awards I	Projection								
2012 T	otal 0		0	200	200	0.0				

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	7. P&B - Service Recognition
Workpaper:	2PB000.021 - P&B - SERVICE RECOGNITION

### Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	151	166	120	217	158
NSE	0	0	0	0	0
Total	151	166	120	217	158
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	1	3	1	0	0
NSE	0	0	0	0	0
Total	1	3	1	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal	\$)				
Labor	0	0	0	0	0
Non-Labor	152	169	122	217	158
NSE	0	0	0	0	0
Total	152	169	122	217	158
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	19	14	6	-1	0
NSE	0	0	0	0	0
Total	19	14	6	-1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant	: 2009\$)				
Labor	0	0	0	0	0
Non-Labor	170	183	128	217	158
NSE	0	0	0	0	0
Total	170	183	128	217	158
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	<ol><li>P&amp;B - Service Recognition</li></ol>
Workpaper:	2PB000.021 - P&B - SERVICE RECOGNITION

## Summary of Adjustments to Recorded:

		In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009			
Labor	0	0	0	0	0			
Non-Labor	1	3	1	0	0			
NSE	0	0	0	0	0			
Total —	1	3	1	0	0			
FTE	0.0	0.0	0.0	0.0	0.0			

### Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>RefID</u>
2005	0	152	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4114632920
Transfer S	pecial Events	costs to cor	rect workg	roup			1111002020
2005	0	-152	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4185633503
Delete - to	reverse cct-tra	sfr from 220	0-0005.00	0			110000000
2005	0	1	0	0.0	1-Sided Adj	N/A	DSREED2010061 4171736103
Transfer Se	ervice Recogr	nition costs f	to correct a	iccoun	t		417 17 30 103
2005 Total	0	1	0	0.0			
2006	0	169	0		CCTR Transf	From 2200-0005.000	DSREED2009110 3133506397
Transfer Se	ervice Recogr	nition costs f	o correct v	vorkgro	oup		
2006	0	-169	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4190054003
Delete - to	reverse cct-tra	sfr from 220	0-0005.00	0			1100001000
2006	0	3	0	0.0	1-Sided Adj	N/A	DSREED2010061 4170344197
Transfer S	ervice Recogr	nition costs f	o correct v	vorkgro	oup		4170344137
2006 Total	0	3	0	0.0			
2007	0	122	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2165621717
Transfer Se	ervice Recogr	nition costs f	to correct v	vorkgro	pup		2103021717

SCG/COMPENSATION, HEALTH & WELFARE/Exh No:SCG-19-WP/Witness: D. Robinson Pages 204 of 216

Area: Witness: Category: Category-Sub: Workpaper:	Robi E. Of 7. P8	COMPENSATION, HEALTH & WELFARE Robinson, Debbie Sue E. Other Benefit Program Expenses 7. P&B - Service Recognition 2PB000.021 - P&B - SERVICE RECOGNITION									
Year/Expl.	Labor	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	RefID				
2007	0 reverse cct-trs	-122	0		CCTR Transf	To 2200-0005.000	DSREED2010050 4190442787				
		SIF 110111 2200		-							
2007	0	1	0	0.0	1-Sided Adj	N/A	DSREED2010061 4173512390				
Transfer Se	rvice Recogn	ition costs to	correct w	orkgrou	up		4173312330				
2007 Total	0	1	0	0.0							
2008	0	217	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102				
Transfer Se	rvice Recogn	ition costs to	correct w	vorkgrou	up		9095219223				
2008	0	-217	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050				
Delete - to r	everse cct-tr	sfr from 2200	-0005.000	כ			4190913973				
2008 Total	0	0	0	0.0							
2009 Total	0	0	0	0.0							

Supplemental Workpapers for Workpaper 2PB000.021

Southern California Gas (	Company			
Service Award Forecast	ompany			
For Years 2009-2012				
	ASSUM	PTIONS		
1. Service awards calculated based	d on estimated numbe	r of employees to re	eceive	
awards based on their current le	ength of service multip	lied by estimated		
cost per award.				
2. Estimated cost per award based	on sampling of invoic	es paid in 2009 for		
each award level indexed for no				
3. Non labor inflation for 2011 and	2012 are as follows:		2011	2012
			2.48%	2.64%
	Actual		Project	ed
	2009	2010	2011	2012
Estimated Recipients				
5 Years of Service		238	431	413
10 Years of Service		210	354	261
15 Years of Service		60	59	82
20 Years of Service		232	92	12
25 Years of Service		223	152	56
30 Years of Service		225	377	226
35 Years of Service		70	73	159
40 Years of Service		41	24	28
Estimated Cost Per Award				
5 Years of Service		\$ 80	\$ 82	\$ 84
10 Years of Service		105	108	110
15 Years of Service		120	123	126
20 Years of Service		140	143	147
25 Years of Service		225	231	237
30 Years of Service		250	256	263
35 Years of Service		260	266	273
40 Years of Service		275	282	289
Projected Amount				
5 Years of Service		\$ 19,040	\$ 35,335	\$ 34,753
10 Years of Service		22,050	38,092	28,826
15 Years of Service		7,200	7,256	10,350
20 Years of Service		32,480	13,199	1,767
25 Years of Service		50,175	35,048	13,253
30 Years of Service		56,250	96,587	59,430
35 Years of Service 40 Years of Service		18,200	19,451	43,484
		11,275	6,764	8,099
Cost	\$ 158,301	\$ 216,670	\$ 251,732	\$ 199,963

Beginning of Workpaper 2PB000.022 - P&B - SPECIAL EVENTS

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub	<ol><li>8. P&amp;B - Special Events</li></ol>
Workpaper:	2PB000.022 - P&B - SPECIAL EVENTS

#### Activity Description:

Special Events night is a long-standing benefit highly valued by employees at all levels. It is the one time a year when employees from union and management ranks from all around the company gather in one place.

### Forecast Methodology:

### Labor - Zero-Based

Please see Zero Based method for more information.

#### Non-Labor - Zero-Based

Please see Zero Based method for more information.

#### NSE - Zero-Based

Zero Based method chosen as costs are based on estimates, which cannot be projected using other methods

### Summary of Results:

	In 2009\$ (000)											
		Adjus	ted-Record	Adjusted-Forecast								
Years	2005	2006	2007	2008	2009	2010	2011	2012				
Labor	0	0	0	0	0	0	0	0				
Non-Labor	273	417	166	474	362	0	0	0				
NSE	0	0	0	0	0	415	440	452				
Total	273	417	166	474	362	415	440	452				
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	8. P&B - Special Events
Workpaper:	2PB000.022 - P&B - SPECIAL EVENTS

## Forecast Summary:

					In 2009 \$					
Forecas	t Method	Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	415	440	452	415	440	452
Total		0	0	0	415	440	452	415	440	452
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
orecast Adju	stment Details:									
Year/Ex	pl. Labor	<u> </u>	<u>ILbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Ty</u>	pe		
2010	C	)	0	415	415	0.0	1-Sided	l Adj		
201	0 Special Awards	Projection								
2010 T	otal 0		0	415	415	0.0				
2011	C	)	0	440	440	0.0	1-Sided	l Adj		
201	2 Special Awards	Projection								
2011 T	otal 0		0	440	440	0.0				
2012	C	)	0	452	452	0.0	1-Sided	l Adj		
201	2 Special Awards	Projection								
2012 T	otal 0		0	452	452	0.0				

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	8. P&B - Special Events
Workpaper:	2PB000.022 - P&B - SPECIAL EVENTS

### **Determination of Adjusted-Recorded:**

retermination of Aujusted-N	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	385	153	475	367
NSE	0	0	0	0	0
Total	0	385	153	475	367
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	243	0	5	0	-5
NSE	0	0	0	0	0
Total	243	0	5	0	-5
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomin	al \$)				
Labor	0	0	0	0	0
Non-Labor	243	385	158	475	362
NSE	0	0	0	0	0
Total	243	385	158	475	362
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$	5)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	30	32	8	-1	0
NSE	0	0	0	0	0
Total	30	32	8	-1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Consta	ant 2009\$)				
Labor	0	0	0	0	0
Non-Labor	273	417	166	474	362
NSE	0	0	0	0	0
Total	273	417	166	474	362
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Area:	COMPENSATION, HEALTH & WELFARE
Witness:	Robinson, Debbie Sue
Category:	E. Other Benefit Program Expenses
Category-Sub:	<ol><li>8. P&amp;B - Special Events</li></ol>
Workpaper:	2PB000.022 - P&B - SPECIAL EVENTS

## Summary of Adjustments to Recorded:

Veen			2005		In Nominal		0000	
Year		2	2005	20	UG	2007	2008	2009
Labor			0		0	0	0	0
Non-Labo	r		243		0	5	0	-5
NSE			0		0	0	0	0
Total			243		0	5	0	-5
FTE			0.0	C	).0	0.0	0.0	0.0
Detail of Adju	stments to Re	ecorded:						
<u>rear/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	From CCtr	<u>I</u>	RefID
2005	0	243	0	0.0 C	CTR Transf	From 2200-0	0005.000	DSREED2009110
Transfer S	pecial Events	costs to corr	ect workg	Iroup				4114903530
2005 Total	0	243	0	0.0				
	-	240	-					
2006	0	385	0	0.0 C	CTR Transf	From 2200-0	0005.000	DSREED2009110
Transfer S	pecial Events	costs to corr	ect workg	Iroup				3133541693
2006	0	-385	0	0.0 C	CTR Transf	To 2200-000	2200-0005.000 DSREED20100	
Delete - to	reverse cct-tr	sfr from 2200	0-0005.00	0				4190143833
2006 Total	0	0	0	0.0				
2007	0	158	0	0.0 C	CTR Transf	From 2200-0	0005.000	DSREED200911( 2165709873
Transfer S	pecial Events	costs to corr	ect workg	Iroup				2100709073
2007	0	-158	0	0.0 C	CTR Transf	To 2200-000	05.000	DSREED2010050
Delete - to	reverse cct-tr	sfr from 2200	0-0005.00	0				4190505707
2007	0	5	0	0.0 1-	Sided Adj	N/A		DSREED201006
Transfor 9	pecial Events							417362673
			-		_		_	
2007 Total	0	5	0	0.0				

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COMPENSATION, HEALTH & WELFARE

Robinson, Debbie Sue

Area:

Witness:

Category: Category-Sub: Workpaper:	E. C 8. P	other Benefit &B - Special 000.022 - P8	Program E Events	Expenses CIAL EVENTS		
Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	FTE Adj Type	From CCtr	RefID
2008 Transfer Sp	0 becial Events	475 costs to corr	0 ect workg	0.0 CCTR Transf	From 2200-0005.000	DSREED2009102 9094620623
2008 Delete - to r	0 reverse cct-tr	-475 sfr from 2200	0 0-0005.00	0.0 CCTR Transf	To 2200-0005.000	DSREED2010050 4190938457
2008 Total	0	0	0	0.0		
2009	0	-5	0	0.0 1-Sided Adj	N/A	DSREED2010061 4180149577
Transfer Sp	ecial Events	costs to corr	ect workg	roup		
2009 Total	0	-5	0	0.0		

Supplemental Workpapers for Workpaper 2PB000.022

Costs by Year S	\$ 361,636		\$	415,432	\$ 440,484	\$ 452,398
	2009			2010	2011	2012
	Actual				Projected	1
Increase/(Decrease) to Prior Year				4.60%		
are as follows: Headcount				7,464	7,729	7,734
3. Projected headcount and percentage	e increase					
				1.84%	2.48%	2.64%
		-		2010	2011	2012
3. Non labor inflation for 2010-2012 are			Ψ	000,000		
2. SoCalGas portion of estimated cost	•	iucoi	s	390,000		
60% to SoCalGas and 40% to SDG based on non-labor inflation and cha				unt and cha	anges	
1. Special Events calculated using a \$6						
	ASSUM					
For Years 2009-2012						
Special Events Night Budget	. ,					
Southern California Gas Co	mpany					

Area:AGCP - COMPENSATION, HEALTH & WELFAREWitness:Robinson, Debbie Sue

### Appendix A: List of Non-Shared Cost Centers

Cost Center	<u>Sub</u>	Description
2200-0005	000	PENSION & BENEFITS - MEDICAL
	001	PENSION & BENEFITS - DENTAL
	002	PENSION & BENEFITS - VISION
	003	PENSION & BENEFITS - WELLNESS
	004	PENSION & BENEFITS - EMPLOYEE ASSISTANCE PROGRAM
	005	PENSION & BENEFITS - MENTAL HEALTH
	006	PENSION & BENEFITS - LIFE INSURANCE
	007	PENSION & BENEFITS - AD&D INSURANCE
	008	PENSION & BENEFITS - BUSINESS TRAVEL INSURANCE
	009	PENSION & BENEFITS - LONG TERM DISABILITY
	010	PENSION & BENEFITS - WORKERS COMP & LTD
	011	RETIREMENT PLANS - IRC SECT 415 PLAN
	012	PENSION & BENEFITS - SUPPLEMENTAL PENSION
	014	PENSION & BENEFITS - RETIREMENT SAVINGS PLAN
	015	PENSION & BENEFITS - ADMIN FEES & SERVICES
	016	PENSION & BENEFITS - EDUCATIONAL ASSISTANCE
	017	PENSION & BENEFITS - EMERGENCY CARE
	018	PENSION & BENEFITS - EMPLOYEE RECOGNITIN
	019	PENSION & BENEFITS - MASS TRANSIT INCENTIVE
	020	PENSION & BENEFITS - RETIREMENT ACTIVITIES
	021	PENSION & BENEFITS - SERVICE RECOGNITION
	022	PENSION & BENEFITS - SPECIAL EVENTS
2200-8000	000	MGMT/C&T INCENTIVE AWARDS - For GRC use only
	001	MGMT/C&T INCENTIVE AWARDS-SPOT CASH - For GRC Use only
	002	MGMT/C&T INCENTIVE AWARDS - LTIP -For GRC use only