

Application of Southern California Gas Company
for authority to update its gas revenue requirement
and base rates effective on January 1, 2012.
(U904G)

Application No. 10-12-____
Exhibit No.: (SCG-24-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF EDWARD J. REYES
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

DECEMBER 2010



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SCG Shared Services Summary (Direct Costs)
For Years 2009-2012
 (\$2009 Thousands)

Functional Area	2009				2010				2011				2012			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
A&G - Controller/Finance/Regulatory Affairs	7,055	1,037	-	8,092	7,794	844	-	8,638	7,794	844	-	8,638	7,794	844	-	8,638
CS - Field Operations & Customer Contact	5,233	448	-	5,681	5,431	455	-	5,886	5,368	443	-	5,811	4,973	421	-	5,394
CS - Information	3,352	981	-	4,333	3,897	1,395	-	5,292	4,174	1,627	-	5,801	4,529	1,863	-	6,392
CS - Office Operations	5,497	1,472	5	6,974	5,891	1,514	5	7,410	5,956	1,514	5	7,475	5,956	1,514	5	7,475
Emergency Preparedness & Safety	1,567	371	-	1,938	1,567	360	-	1,927	1,567	360	-	1,927	1,567	360	-	1,927
Engineering	11,452	2,226	-	13,678	13,013	4,317	-	17,330	13,202	4,146	-	17,348	13,465	4,364	-	17,829
Environmental	1,342	480	-	1,822	1,517	749	17	2,283	1,517	575	17	2,109	1,717	545	-	2,262
External Affairs & Legal	-	-	-	-	3,682	149	-	3,831	4,790	207	-	4,997	5,255	207	-	5,462
Fleet Services	1,492	(26)	-	1,466	1,492	59	-	1,551	1,677	74	-	1,751	1,677	74	-	1,751
Gas Distribution	815	102	-	917	815	145	-	960	815	145	-	960	815	145	-	960
Gas Transmission	3,912	626	-	4,538	3,780	657	-	4,437	4,108	667	-	4,775	4,108	657	-	4,765
Human Resources, Disability & Workers Comp	2,626	487	-	3,113	2,200	830	-	3,030	2,200	1,203	-	3,403	2,200	1,216	-	3,416
Information Technology	2,191	461	-	2,652	2,237	485	-	2,722	2,237	524	-	2,761	2,237	524	-	2,761
Real Estate, Land & Facilities	1,393	2,464	27,095	30,952	1,718	2,947	27,431	32,096	1,718	2,947	22,379	27,044	1,718	3,747	16,548	22,013
Supply Services & Diverse Business Enterprises	2,246	483	-	2,729	2,289	800	-	3,089	2,289	800	-	3,089	2,289	800	-	3,089
Total	50,173	11,612	27,100	88,885	57,323	15,706	27,453	100,482	59,412	16,076	22,401	97,889	60,300	17,281	16,553	94,134

Functional Area	2009				2010				2011				2012			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
A&G - Controller/Finance/Regulatory Affairs	2,312	397	-	2,709	2,773	344	-	3,117	2,773	344	-	3,117	2,773	344	-	3,117
CS - Field Operations & Customer Contact	1,084	72	-	1,156	914	57	-	971	883	51	-	934	488	29	-	517
CS - Information	522	140	-	662	479	150	-	629	535	179	-	714	599	209	-	808
CS - Office Operations	876	143	-	1,019	1,214	278	1	1,493	1,230	278	1	1,509	1,230	278	1	1,509
Emergency Preparedness & Safety	629	149	-	778	651	160	-	811	651	160	-	811	651	160	-	811
Engineering	1,181	206	-	1,387	1,409	472	-	1,881	1,414	460	-	1,874	1,441	469	-	1,910
Environmental	30	12	-	42	92	31	1	124	92	25	1	118	99	23	-	122
External Affairs & Legal	-	-	-	-	795	9	-	804	372	9	-	381	197	9	-	206
Fleet Services	506	87	-	593	559	116	-	675	644	119	-	763	644	119	-	763
Gas Distribution	57	3	-	60	54	14	-	68	54	14	-	68	54	14	-	68
Gas Transmission	477	78	-	555	488	84	-	572	529	85	-	614	529	84	-	613
Human Resources, Disability & Workers Comp	846	120	-	966	238	53	-	291	237	96	-	333	237	102	-	339
Information Technology	585	116	-	701	619	121	-	740	619	131	-	750	619	131	-	750
Real Estate, Land & Facilities	140	545	2,671	3,356	186	470	2,697	3,353	186	470	2,239	2,895	186	544	1,708	2,438
Supply Services & Diverse Business Enterprises	86	5	-	91	96	23	-	119	96	23	-	119	96	23	-	119
Total	9,331	2,073	2,671	14,075	10,567	2,382	2,699	15,648	10,315	2,444	2,241	15,000	9,843	2,538	1,709	14,090

Functional Area	2009				2010				2011				2012			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
A&G - Controller/Finance/Regulatory Affairs	4,743	640	-	5,383	5,021	500	-	5,521	5,021	500	-	5,521	5,021	500	-	5,521
CS - Field Operations & Customer Contact	4,149	376	-	4,525	4,517	398	-	4,915	4,485	392	-	4,877	4,485	392	-	4,877
CS - Information	2,830	841	-	3,671	3,418	1,245	-	4,663	3,639	1,448	-	5,087	3,930	1,654	-	5,584
CS - Office Operations	4,621	1,329	5	5,955	4,677	1,236	4	5,917	4,726	1,236	4	5,966	4,726	1,236	4	5,966
Emergency Preparedness & Safety	938	222	-	1,160	916	200	-	1,116	916	200	-	1,116	916	200	-	1,116
Engineering	10,271	2,020	-	12,291	11,604	3,845	-	15,449	11,788	3,686	-	15,474	12,024	3,895	-	15,919
Environmental	1,312	468	-	1,780	1,425	718	16	2,159	1,425	550	16	1,991	1,618	522	-	2,140
External Affairs & Legal	-	-	-	-	2,887	140	-	3,027	4,418	198	-	4,616	5,058	198	-	5,256
Fleet Services	986	(113)	-	873	933	(57)	-	876	1,033	(45)	-	988	1,033	(45)	-	988
Gas Distribution	758	99	-	857	761	131	-	892	761	131	-	892	761	131	-	892
Gas Transmission	3,435	548	-	3,983	3,292	573	-	3,865	3,579	582	-	4,161	3,579	573	-	4,152
Human Resources, Disability & Workers Comp	1,780	367	-	2,147	1,962	777	-	2,739	1,963	1,107	-	3,070	1,963	1,114	-	3,077
Information Technology	1,606	345	-	1,951	1,618	364	-	1,982	1,618	393	-	2,011	1,618	393	-	2,011
Real Estate, Land & Facilities	1,253	1,919	24,424	27,596	1,532	2,477	24,734	28,743	1,532	2,477	20,140	24,149	1,532	3,203	14,840	19,575
Supply Services & Diverse Business Enterprises	2,160	478	-	2,638	2,193	777	-	2,970	2,193	777	-	2,970	2,193	777	-	2,970
Total	40,842	9,539	24,429	74,810	46,756	13,324	24,754	84,834	49,097	13,632	20,160	82,889	50,457	14,743	14,844	80,044

SCG Shared Services Summary (Direct Costs)
For Years 2009-2012
 (\$2009 Thousands)

Functional Area	2009				2010				2011				2012			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
A&G - Controller/Finance/Regulatory Affairs	5,212	531	-	5,743	6,047	959	-	7,006	6,188	981	-	7,169	6,188	981	-	7,169
CS - Field Operations & Customer Contact	409	10	-	419	505	9	-	514	504	9	-	513	505	9	-	514
CS - Information	585	261	-	846	789	357	-	1,146	789	357	-	1,146	789	357	-	1,146
CS - Office Operations	687	34	-	721	687	28	-	715	677	29	-	706	800	27	-	827
Emergency Preparedness & Safety	617	856	-	1,473	603	613	-	1,216	603	1,054	-	1,657	603	1,089	-	1,692
Engineering	85	1	-	86	127	7	-	134	127	7	-	134	127	7	-	134
Environmental	1,318	137	-	1,455	1,383	161	-	1,544	1,398	507	-	1,905	1,467	655	-	2,122
External Affairs & Legal	-	-	-	-	451	2	-	453	276	4	-	280	151	4	-	155
Fleet Services	428	79	-	507	423	85	-	508	423	93	-	516	423	93	-	516
Gas Distribution	238	26	-	264	238	25	-	263	238	25	-	263	238	25	-	263
Gas Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources, Disability & Workers Comp	3,188	599	-	3,787	2,701	413	-	3,114	2,774	1,004	-	3,778	2,740	582	-	3,322
Information Technology	19,218	22,968	-	42,186	21,022	16,117	8,054	45,193	22,861	17,397	7,322	47,580	23,549	18,611	7,858	50,018
Real Estate, Land & Facilities	2,306	652	266	3,224	2,251	2,221	284	4,756	2,251	2,243	299	4,793	2,251	2,243	313	4,807
Supply Services & Diverse Business Enterprises	2,266	1,423	-	3,689	2,465	1,526	-	3,991	2,465	1,526	-	3,991	2,465	1,526	-	3,991
Total	36,557	27,577	266	64,400	39,692	22,523	8,338	70,553	41,574	25,236	7,621	74,431	42,296	26,209	8,171	76,676

Functional Area	2009				2010				2011				2012			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
A&G - Controller/Finance/Regulatory Affairs	9,955	1,171	-	11,126	11,068	1,459	-	12,527	11,209	1,481	-	12,690	11,209	1,481	-	12,690
CS - Field Operations & Customer Contact	4,558	386	-	4,944	5,022	407	-	5,429	4,989	401	-	5,390	4,990	401	-	5,391
CS - Information	3,415	1,102	-	4,517	4,207	1,602	-	5,809	4,428	1,805	-	6,233	4,719	2,011	-	6,730
CS - Office Operations	5,308	1,363	5	6,676	5,364	1,264	4	6,632	5,403	1,265	4	6,672	5,526	1,263	4	6,793
Emergency Preparedness & Safety	1,555	1,078	-	2,633	1,519	813	-	2,332	1,519	1,254	-	2,773	1,519	1,289	-	2,808
Engineering	10,356	2,021	-	12,377	11,731	3,852	-	15,583	11,915	3,693	-	15,608	12,151	3,902	-	16,053
Environmental	2,630	605	-	3,235	2,808	879	16	3,703	2,823	1,057	16	3,896	3,085	1,177	-	4,262
External Affairs & Legal	-	-	-	-	3,338	142	-	3,480	4,694	202	-	4,896	5,209	202	-	5,411
Fleet Services	1,414	(34)	-	1,380	1,356	28	-	1,384	1,456	48	-	1,504	1,456	48	-	1,504
Gas Distribution	996	125	-	1,121	999	156	-	1,155	999	156	-	1,155	999	156	-	1,155
Gas Transmission	3,435	548	-	3,983	3,292	573	-	3,865	3,579	582	-	4,161	3,579	573	-	4,152
Human Resources, Disability & Workers Comp	4,968	966	-	5,934	4,663	1,190	-	5,853	4,737	2,111	-	6,848	4,703	1,696	-	6,399
Information Technology	20,824	23,313	-	44,137	22,640	16,481	8,054	47,175	24,479	17,790	7,322	49,591	25,167	19,004	7,858	52,029
Real Estate, Land & Facilities	3,559	2,571	24,690	30,820	3,783	4,698	25,018	33,499	3,783	4,720	20,439	28,942	3,783	5,446	15,153	24,382
Supply Services & Diverse Business Enterprises	4,426	1,901	-	6,327	4,658	2,303	-	6,961	4,658	2,303	-	6,961	4,658	2,303	-	6,961
Total	77,399	37,116	24,695	139,210	86,448	35,847	33,092	155,387	90,671	38,868	27,781	157,320	92,753	40,952	23,015	156,720

Note: "Allocations In" section has not been loaded. Loading for these costs will be shown in the work paper - SCG Shared Services Summary (Retained and Allocations In).

SCG Overheads
For Years 2009 - 2012
 (\$2009 Thousands)

	(a)				(b)				(c)=(a)+(b)			
	Direct Costs				Overheads				Fully Loaded Costs			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
2009												
Retained	40,842	9,539	24,429	74,810	-	-	-	-	40,842	9,539	24,429	74,810
Allocations Out:												
SDG&E												
A&G - Controller/Finance/Regulatory Affairs	2,263	396	-	2,659	2,001	92	-	2,093	4,264	488	-	4,752
CS - Field Operations & Customer Contact	1,084	72	-	1,156	958	15	-	973	2,042	87	-	2,129
CS - Information	521	140	-	661	461	31	-	492	982	171	-	1,153
CS - Office Operations	874	143	-	1,017	774	33	-	807	1,648	176	-	1,824
Emergency Preparedness & Safety	629	149	-	778	555	34	-	589	1,184	183	-	1,367
Engineering	1,151	191	-	1,342	1,018	43	-	1,061	2,169	234	-	2,403
Environmental	30	12	-	42	27	2	-	29	57	14	-	71
Fleet Services	506	87	-	593	448	17	-	465	954	104	-	1,058
Gas Distribution	57	3	-	60	50	-	-	50	107	3	-	110
Gas Transmission	477	78	-	555	419	18	-	437	896	96	-	992
Human Resources, Disability & Workers Comp	813	118	-	931	717	27	-	744	1,530	145	-	1,675
Information Technology	557	112	-	669	492	25	-	517	1,049	137	-	1,186
Real Estate, Land & Facilities	107	493	1,514	2,114	95	116	356	567	202	609	1,870	2,681
Supply Services & Diverse Business Enterprises	76	5	-	81	69	1	-	70	145	6	-	151
Total SDG&E	9,145	1,999	1,514	12,658	8,084	454	356	8,894	17,229	2,453	1,870	21,552
Corporate Center												
A&G - Controller/Finance/Regulatory Affairs	27	1	-	28	27	-	-	27	54	1	-	55
CS - Information	1	-	-	1	-	-	-	-	1	-	-	1
CS - Office Operations	2	-	-	2	1	-	-	1	3	-	-	3
Human Resources, Disability & Workers Comp	24	2	-	26	23	-	-	23	47	2	-	49
Information Technology	25	3	-	28	25	1	-	26	50	4	-	54
Real Estate, Land & Facilities	32	52	1,143	1,227	29	12	269	310	61	64	1,412	1,537
Supply Services & Diverse Business Enterprises	10	-	-	10	9	-	-	9	19	-	-	19
Total Corporate Center	121	58	1,143	1,322	114	13	269	396	235	71	1,412	1,718
Unregulated												
A&G - Controller/Finance/Regulatory Affairs	22	-	-	22	20	-	-	20	42	-	-	42
Engineering	30	15	-	45	28	4	-	32	58	19	-	77
Human Resources, Disability & Workers Comp	9	-	-	9	6	-	-	6	15	-	-	15
Information Technology	3	1	-	4	1	-	-	1	4	1	-	5
Real Estate, Land & Facilities	1	-	14	15	-	-	3	3	1	-	17	18
Total Unregulated	65	16	14	95	55	4	3	62	120	20	17	157
Total Allocations Out:	9,331	2,073	2,671	14,075	8,253	471	628	9,352	17,584	2,544	3,299	23,427
Total SCG Shared Service Forecast	50,173	11,612	27,100	88,885	8,253	471	628	9,352	58,426	12,083	27,728	98,237

Overhead Rates:

Bill To Company	Year	Labor OH %	NonLabor OH %	NSE OH %
SDG&E	2009	88.3%	23.5%	23.5%
Corporate Center/Unregulated	2009	96.6%	23.5%	23.5%

SCG Overheads
For Years 2009 - 2012
 (\$2009 Thousands)

	(a)				(b)				(c)=(a)+(b)			
	Direct Costs				Overheads				Fully Loaded Costs			
2010	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Retained	46,756	13,324	24,754	84,834	-	-	-	-	46,756	13,324	24,754	84,834
Allocations Out:												
SDG&E												
A&G - Controller/Finance/Regulatory Affairs	2,722	342	-	3,064	2,404	79	-	2,483	5,126	421	-	5,547
CS - Field Operations & Customer Contact	914	57	-	971	807	12	-	819	1,721	69	-	1,790
CS - Information	478	150	-	628	421	35	-	456	899	185	-	1,084
CS - Office Operations	1,214	278	1	1,493	1,070	64	-	1,134	2,284	342	1	2,627
Emergency Preparedness & Safety	651	160	-	811	575	37	-	612	1,226	197	-	1,423
Engineering	1,367	463	-	1,830	1,208	107	-	1,315	2,575	570	-	3,145
Environmental	92	31	1	124	81	7	-	88	173	38	1	212
External Affairs & Legal	771	4	-	775	681	1	-	682	1,452	5	-	1,457
Fleet Services	559	116	-	675	494	26	-	520	1,053	142	-	1,195
Gas Distribution	54	14	-	68	48	3	-	51	102	17	-	119
Gas Transmission	488	84	-	572	432	19	-	451	920	103	-	1,023
Human Resources, Disability & Workers Comp	217	50	-	267	193	11	-	204	410	61	-	471
Information Technology	589	117	-	706	522	27	-	549	1,111	144	-	1,255
Real Estate, Land & Facilities	133	318	1,521	1,972	118	74	357	549	251	392	1,878	2,521
Supply Services & Diverse Business Enterprises	91	18	-	109	80	3	-	83	171	21	-	192
Total SDG&E	10,340	2,202	1,523	14,065	9,134	505	357	9,996	19,474	2,707	1,880	24,061
Corporate Center												
A&G - Controller/Finance/Regulatory Affairs	30	1	-	31	29	-	-	29	59	1	-	60
CS - Information	1	-	-	1	-	-	-	-	1	-	-	1
External Affairs & Legal	24	5	-	29	23	1	-	24	47	6	-	53
Human Resources, Disability & Workers Comp	12	1	-	13	8	-	-	8	20	1	-	21
Information Technology	27	3	-	30	26	1	-	27	53	4	-	57
Real Estate, Land & Facilities	51	151	1,162	1,364	48	35	273	356	99	186	1,435	1,720
Supply Services & Diverse Business Enterprises	5	5	-	10	4	1	-	5	9	6	-	15
Total Corporate Center	150	166	1,162	1,478	138	38	273	449	288	204	1,435	1,927
Unregulated												
A&G - Controller/Finance/Regulatory Affairs	21	1	-	22	19	-	-	19	40	1	-	41
Engineering	42	9	-	51	39	2	-	41	81	11	-	92
Human Resources, Disability & Workers Comp	9	2	-	11	9	-	-	9	18	2	-	20
Information Technology	3	1	-	4	1	-	-	1	4	1	-	5
Real Estate, Land & Facilities	2	1	14	17	1	-	3	4	3	1	17	21
Total Unregulated	77	14	14	105	69	2	3	74	146	16	17	179
Total Allocations Out:	10,567	2,382	2,699	15,648	9,341	545	633	10,519	19,908	2,927	3,332	26,167
Total SCG Shared Service Forecast	57,323	15,706	27,453	100,482	9,341	545	633	10,519	66,664	16,251	28,086	111,001

Overhead Rates:

Bill To Company	Year	Labor OH %	NonLabor OH %	NSE OH %
SDG&E	2010	88.3%	23.5%	23.5%
Corporate Center/Unregulated	2010	96.6%	23.5%	23.5%

SCG Overheads
For Years 2009 - 2012
(\$2009 Thousands)

	(a)				(b)				(c)=(a)+(b)			
	Direct Costs				Overheads				Fully Loaded Costs			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
2011												
Retained	49,097	13,632	20,160	82,889	-	-	-	-	49,097	13,632	20,160	82,889
Allocations Out:												
SDG&E												
A&G - Controller/Finance/Regulatory Affairs	2,722	342	-	3,064	2,404	79	-	2,483	5,126	421	-	5,547
CS - Field Operations & Customer Contact	883	51	-	934	780	11	-	791	1,663	62	-	1,725
CS - Information	534	179	-	713	473	42	-	515	1,007	221	-	1,228
CS - Office Operations	1,230	278	1	1,509	1,086	64	-	1,150	2,316	342	1	2,659
Emergency Preparedness & Safety	651	160	-	811	575	37	-	612	1,226	197	-	1,423
Engineering	1,372	451	-	1,823	1,210	104	-	1,314	2,582	555	-	3,137
Environmental	92	25	1	118	81	6	-	87	173	31	1	205
External Affairs & Legal	346	4	-	350	306	1	-	307	652	5	-	657
Fleet Services	644	119	-	763	569	27	-	596	1,213	146	-	1,359
Gas Distribution	54	14	-	68	48	3	-	51	102	17	-	119
Gas Transmission	529	85	-	614	470	19	-	489	999	104	-	1,103
Human Resources, Disability & Workers Comp	216	88	-	304	191	19	-	210	407	107	-	514
Information Technology	589	127	-	716	522	30	-	552	1,111	157	-	1,268
Real Estate, Land & Facilities	133	318	1,288	1,739	118	74	303	495	251	392	1,591	2,234
Supply Services & Diverse Business Enterprises	91	18	-	109	80	3	-	83	171	21	-	192
Total SDG&E	10,086	2,259	1,290	13,635	8,913	519	303	9,735	18,999	2,778	1,593	23,370
Corporate Center												
A&G - Controller/Finance/Regulatory Affairs	30	1	-	31	29	-	-	29	59	1	-	60
CS - Information	1	-	-	1	-	-	-	-	1	-	-	1
External Affairs & Legal	26	5	-	31	25	1	-	26	51	6	-	57
Human Resources, Disability & Workers Comp	12	5	-	17	8	1	-	9	20	6	-	26
Information Technology	27	3	-	30	26	1	-	27	53	4	-	57
Real Estate, Land & Facilities	51	151	939	1,141	48	35	221	304	99	186	1,160	1,445
Supply Services & Diverse Business Enterprises	5	5	-	10	4	1	-	5	9	6	-	15
Total Corporate Center	152	170	939	1,261	140	39	221	400	292	209	1,160	1,661
Unregulated												
A&G - Controller/Finance/Regulatory Affairs	21	1	-	22	19	-	-	19	40	1	-	41
Engineering	42	9	-	51	39	2	-	41	81	11	-	92
Human Resources, Disability & Workers Comp	9	3	-	12	9	-	-	9	18	3	-	21
Information Technology	3	1	-	4	1	-	-	1	4	1	-	5
Real Estate, Land & Facilities	2	1	12	15	1	-	2	3	3	1	14	18
Total Unregulated	77	15	12	104	69	2	2	73	146	17	14	177
Total Allocations Out:	10,315	2,444	2,241	15,000	9,122	560	526	10,208	19,437	3,004	2,767	25,208
Total SCG Shared Service Forecast	59,412	16,076	22,401	97,889	9,122	560	526	10,208	68,534	16,636	22,927	108,097

Overhead Rates:

Bill To Company	Year	Labor OH %	NonLabor OH %	NSE OH %
SDG&E	2011	88.3%	23.5%	23.5%
Corporate Center/Unregulated	2011	96.6%	23.5%	23.5%

SCG Overheads
For Years 2009 - 2012
 (\$2009 Thousands)

	(a)				(b)				(c)=(a)+(b)			
	Direct Costs				Overheads				Fully Loaded Costs			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
2012												
Retained	50,457	14,743	14,844	80,044	-	-	-	-	50,457	14,743	14,844	80,044
Allocations Out:												
SDG&E												
A&G - Controller/Finance/Regulatory Affairs	2,722	342	-	3,064	2,405	79	-	2,484	5,127	421	-	5,548
CS - Field Operations & Customer Contact	488	29	-	517	431	6	-	437	919	35	-	954
CS - Information	598	209	-	807	527	49	-	576	1,125	258	-	1,383
CS - Office Operations	1,230	278	1	1,509	1,088	64	-	1,152	2,318	342	1	2,661
Emergency Preparedness & Safety	651	160	-	811	575	37	-	612	1,226	197	-	1,423
Engineering	1,399	460	-	1,859	1,234	106	-	1,340	2,633	566	-	3,199
Environmental	99	23	-	122	88	6	-	94	187	29	-	216
External Affairs & Legal	171	4	-	175	152	1	-	153	323	5	-	328
Fleet Services	644	119	-	763	571	27	-	598	1,215	146	-	1,361
Gas Distribution	54	14	-	68	48	3	-	51	102	17	-	119
Gas Transmission	529	84	-	613	470	19	-	489	999	103	-	1,102
Human Resources, Disability & Workers Comp	216	93	-	309	191	20	-	211	407	113	-	520
Information Technology	589	127	-	716	522	30	-	552	1,111	157	-	1,268
Real Estate, Land & Facilities	133	357	1,016	1,506	118	84	240	442	251	441	1,256	1,948
Supply Services & Diverse Business Enterprises	91	18	-	109	80	3	-	83	171	21	-	192
Total SDG&E	9,614	2,317	1,017	12,948	8,500	534	240	9,274	18,114	2,851	1,257	22,222
Corporate Center												
A&G - Controller/Finance/Regulatory Affairs	30	1	-	31	29	-	-	29	59	1	-	60
CS - Information	1	-	-	1	-	-	-	-	1	-	-	1
External Affairs & Legal	26	5	-	31	25	1	-	26	51	6	-	57
Human Resources, Disability & Workers Comp	12	5	-	17	8	1	-	9	20	6	-	26
Information Technology	27	3	-	30	26	1	-	27	53	4	-	57
Real Estate, Land & Facilities	51	186	683	920	48	44	160	252	99	230	843	1,172
Supply Services & Diverse Business Enterprises	5	5	-	10	4	1	-	5	9	6	-	15
Total Corporate Center	152	205	683	1,040	140	48	160	348	292	253	843	1,388
Unregulated												
A&G - Controller/Finance/Regulatory Affairs	21	1	-	22	19	-	-	19	40	1	-	41
Engineering	42	9	-	51	39	2	-	41	81	11	-	92
Human Resources, Disability & Workers Comp	9	4	-	13	9	1	-	10	18	5	-	23
Information Technology	3	1	-	4	1	-	-	1	4	1	-	5
Real Estate, Land & Facilities	2	1	9	12	1	-	2	3	3	1	11	15
Total Unregulated	77	16	9	102	69	3	2	74	146	19	11	176
Total Allocations Out:	9,843	2,538	1,709	14,090	8,709	585	402	9,696	18,552	3,123	2,111	23,786
Total SCG Shared Service Forecast	60,300	17,281	16,553	94,134	8,709	585	402	9,696	69,009	17,866	16,955	103,830

Overhead Rates:

Bill To Company	Year	Labor OH %	NonLabor OH %	NSE OH %
SDG&E	2012	88.4%	23.5%	23.5%
Corporate Center/Unregulated	2012	96.7%	23.5%	23.5%

SCG Shared Services Summary (Retained and Allocations In)
For Years 2009 - 2012
 (\$2009 Thousands)

	(a)				(b)				(c)=(a)+(b)			
	Direct Costs				Overheads				Fully Loaded Costs			
	2009	2010	2011	2012	2009	2010	2011	2012	2009	2010	2011	2012
Total Company Summary												
Retained	74,810	84,834	82,889	80,044	-	-	-	-	74,810	84,834	82,889	80,044
Allocations In												
SDG&E	64,400	70,553	74,431	76,676	29,792	32,427	34,029	34,798	94,192	102,980	108,460	111,474
Overhead Credit Gross	-	-	-	-	(9,352)	(10,519)	(10,208)	(9,696)	(9,352)	(10,519)	(10,208)	(9,696)
Less Payroll Tax + Supp Ldr	-	-	-	-	722	817	799	768	722	817	799	768
Adjusted Overhead Credit	-	-	-	-	(8,630)	(9,702)	(9,409)	(8,928)	(8,630)	(9,702)	(9,409)	(8,928)
Total Net Shared Service O&M	139,210	155,387	157,320	156,720	21,162	22,725	24,620	25,870	160,372	178,112	181,940	182,590

Functional Area Detail

Retained	Direct Costs				Overheads				Fully Loaded Costs			
	2009	2010	2011	2012	2009	2010	2011	2012	2009	2010	2011	2012
A&G - Controller/Finance/Regulatory Affairs	5,383	5,521	5,521	5,521	-	-	-	-	5,383	5,521	5,521	5,521
CS - Field Operations & Customer Contact	4,525	4,915	4,877	4,877	-	-	-	-	4,525	4,915	4,877	4,877
CS - Information	3,671	4,663	5,087	5,584	-	-	-	-	3,671	4,663	5,087	5,584
CS - Office Operations	5,955	5,917	5,966	5,966	-	-	-	-	5,955	5,917	5,966	5,966
Emergency Preparedness & Safety	1,160	1,116	1,116	1,116	-	-	-	-	1,160	1,116	1,116	1,116
Engineering	12,291	15,449	15,474	15,919	-	-	-	-	12,291	15,449	15,474	15,919
Environmental	1,780	2,159	1,991	2,140	-	-	-	-	1,780	2,159	1,991	2,140
External Affairs & Legal	-	3,027	4,616	5,256	-	-	-	-	-	3,027	4,616	5,256
Fleet Services	873	876	988	988	-	-	-	-	873	876	988	988
Gas Distribution	857	892	892	892	-	-	-	-	857	892	892	892
Gas Transmission	3,983	3,865	4,161	4,152	-	-	-	-	3,983	3,865	4,161	4,152
Human Resources, Disability & Workers Comp	2,147	2,739	3,070	3,077	-	-	-	-	2,147	2,739	3,070	3,077
Information Technology	1,951	1,982	2,011	2,011	-	-	-	-	1,951	1,982	2,011	2,011
Real Estate, Land & Facilities	27,596	28,743	24,149	19,575	-	-	-	-	27,596	28,743	24,149	19,575
Supply Services & Diverse Business Enterprises	2,638	2,970	2,970	2,970	-	-	-	-	2,638	2,970	2,970	2,970
Total Retained	74,810	84,834	82,889	80,044	-	-	-	-	74,810	84,834	82,889	80,044

Allocations In

From SDG&E	Direct Costs				Overheads				Fully Loaded Costs			
	2009	2010	2011	2012	2009	2010	2011	2012	2009	2010	2011	2012
A&G - Controller/Finance/Regulatory Affairs	5,743	7,006	7,169	7,169	3,838	4,498	4,599	4,609	9,581	11,504	11,768	11,778
CS - Field Operations & Customer Contact	419	514	513	514	295	366	365	366	714	880	878	880
CS - Information	846	1,146	1,146	1,146	455	613	613	615	1,301	1,759	1,759	1,761
CS - Office Operations	721	715	706	827	501	502	494	585	1,222	1,217	1,200	1,412
Emergency Preparedness & Safety	1,473	1,216	1,657	1,692	549	511	563	567	2,022	1,727	2,220	2,259
Engineering	86	134	134	134	61	93	93	93	147	227	227	227
Environmental	1,455	1,544	1,905	2,122	971	1,021	1,074	1,143	2,426	2,565	2,979	3,265
External Affairs & Legal	-	453	280	155	-	326	200	110	-	779	480	265
Fleet Services	507	508	516	516	320	315	316	316	827	823	832	832
Gas Distribution	264	263	263	263	175	175	175	176	439	438	438	439
Gas Transmission	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources, Disability & Workers Comp	3,787	3,114	3,778	3,322	2,384	2,005	2,130	2,059	6,171	5,119	5,908	5,381
Information Technology	42,186	45,193	47,580	50,018	16,654	18,110	19,511	20,252	58,840	63,303	67,091	70,270
Real Estate, Land & Facilities	3,224	4,756	4,793	4,807	1,779	1,925	1,929	1,935	5,003	6,681	6,722	6,742
Supply Services & Diverse Business Enterprises	3,689	3,991	3,991	3,991	1,810	1,967	1,967	1,972	5,499	5,958	5,958	5,963
Total Allocations In	64,400	70,553	74,431	76,676	29,792	32,427	34,029	34,798	94,192	102,980	108,460	111,474

SCG Shared Services Summary (Retained and Allocations In)
For Years 2009 - 2012
 (\$2009 Thousands)

	Direct Costs				Overheads				Fully Loaded Costs			
	2009	2010	2011	2012	2009	2010	2011	2012	2009	2010	2011	2012
Shared Service O&M												
A&G - Controller/Finance/Regulatory Affairs	11,126	12,527	12,690	12,690	3,838	4,498	4,599	4,609	14,964	17,025	17,289	17,299
CS - Field Operations & Customer Contact	4,944	5,429	5,390	5,391	295	366	365	366	5,239	5,795	5,755	5,757
CS - Information	4,517	5,809	6,233	6,730	455	613	613	615	4,972	6,422	6,846	7,345
CS - Office Operations	6,676	6,632	6,672	6,793	501	502	494	585	7,177	7,134	7,166	7,378
Emergency Preparedness & Safety	2,633	2,332	2,773	2,808	549	511	563	567	3,182	2,843	3,336	3,375
Engineering	12,377	15,583	15,608	16,053	61	93	93	93	12,438	15,676	15,701	16,146
Environmental	3,235	3,703	3,896	4,262	971	1,021	1,074	1,143	4,206	4,724	4,970	5,405
External Affairs & Legal	-	3,480	4,896	5,411	-	326	200	110	-	3,806	5,096	5,521
Fleet Services	1,380	1,384	1,504	1,504	320	315	316	316	1,700	1,699	1,820	1,820
Gas Distribution	1,121	1,155	1,155	1,155	175	175	175	176	1,296	1,330	1,330	1,331
Gas Transmission	3,983	3,865	4,161	4,152	-	-	-	-	3,983	3,865	4,161	4,152
Human Resources, Disability & Workers Comp	5,934	5,853	6,848	6,399	2,384	2,005	2,130	2,059	8,318	7,858	8,978	8,458
Information Technology	44,137	47,175	49,591	52,029	16,654	18,110	19,511	20,252	60,791	65,285	69,102	72,281
Real Estate, Land & Facilities	30,820	33,499	28,942	24,382	1,779	1,925	1,929	1,935	32,599	35,424	30,871	26,317
Supply Services & Diverse Business Enterprises	6,327	6,961	6,961	6,961	1,810	1,967	1,967	1,972	8,137	8,928	8,928	8,933
Total Shared Service O&M	139,210	155,387	157,320	156,720	29,792	32,427	34,029	34,798	169,002	187,814	191,349	191,518
Overhead Credit	-	-	-	-	(8,630)	(9,702)	(9,409)	(8,928)	(8,630)	(9,702)	(9,409)	(8,928)
Total Net Shared Service O&M	139,210	155,387	157,320	156,720	21,162	22,725	24,620	25,870	160,372	178,112	181,940	182,590

SCG Corporate Reallocation Costs
For Years 2009 - 2012
 (\$2009 Thousands)

Corporate Reallocation
Costs to Corporate Center

From SDG&E
 From SCG
 Total Costs to Corporate Center

	Direct Costs				Overheads				Fully Loaded Costs			
	2009	2010	2011	2012	2009	2010	2011	2012	2009	2010	2011	2012
From SDG&E	10,112	10,560	10,990	11,448	3,373	3,651	3,856	4,013	13,485	14,211	14,846	15,461
From SCG	1,322	1,478	1,261	1,040	396	449	400	348	1,718	1,927	1,661	1,388
Total Costs to Corporate Center	11,434	12,038	12,251	12,488	3,769	4,100	4,256	4,361	15,203	16,138	16,507	16,849

Costs Allocated Back to Affiliates

SDG&E
SCG
 Unregulated
 Total

	Direct Costs				Overheads				Fully Loaded Costs			
	2009	2010	2011	2012	2009	2010	2011	2012	2009	2010	2011	2012
SDG&E	3,906	4,441	4,621	4,525	1,287	1,512	1,605	1,579	5,193	5,953	6,226	6,104
SCG	4,147	4,220	4,293	4,476	1,365	1,436	1,490	1,562	5,512	5,656	5,783	6,038
Unregulated	3,375	3,372	3,333	3,484	1,112	1,148	1,158	1,216	4,487	4,520	4,491	4,700
Total	11,428	12,033	12,247	12,485	3,764	4,096	4,253	4,357	15,192	16,129	16,500	16,842

Reallocation Factors From Corporate Center

BillToCo	2009	2010	2011	2012
SDG&E	34.17%	36.91%	37.73%	36.24%
SCG	36.29%	35.07%	35.05%	35.85%
Unregulated	29.54%	28.02%	27.22%	27.91%

Note: Difference due to rounding.

Southern California Gas Company
100% Level By Functional Area / Cost Center
For Years 2009 - 2012
(\$2009 Thousands)

Functional Area	Witness	Cost Center	Cost Center Description	2009				2010				2011				2012					
				Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total		
A&G - Controller/Finance/Regulatory Affairs	Kenneth Deremer	2200-0338	Accounts Payable Dept	1,290	211	-	1,501	1,364	154	-	1,518	1,364	154	-	1,518	1,364	154	-	1,518		
		2200-0339	Finl Planning	297	4	-	301	392	27	-	419	392	27	-	419	392	27	-	419		
		2200-1334	Affiliate Billing & Costing	459	11	-	470	463	22	-	485	463	22	-	485	463	22	-	485		
		2200-1342	Financial Systems Client Spt - Reporting	232	15	-	247	293	22	-	315	293	22	-	315	293	22	-	315		
		2200-2039	Sundry Billing	415	4	-	419	420	15	-	435	420	15	-	435	420	15	-	435		
		2200-2040	General Rate Case	573	468	-	1,041	1,321	275	-	1,596	1,321	275	-	1,596	1,321	275	-	1,596		
		2200-2041	Business Planning & Budgets	239	1	-	240	266	7	-	273	266	7	-	273	266	7	-	273		
		2200-2049	Accounts Payable	196	11	-	207	239	11	-	250	239	11	-	250	239	11	-	250		
		2200-2075	California Case Management	688	76	-	764	678	81	-	759	678	81	-	759	678	81	-	759		
		2200-2091	Regulatory Accounts	74	1	-	75	74	1	-	75	74	1	-	75	74	1	-	75		
		2200-2095	Claims	737	28	-	765	633	28	-	661	633	28	-	661	633	28	-	661		
		2200-2178	Sundry Services & Rate Base	118	7	-	125	158	8	-	166	158	8	-	166	158	8	-	166		
		2200-2189	Revenue Requirements	181	15	-	196	181	15	-	196	181	15	-	196	181	15	-	196		
		2200-2195	Sundry Svcs Policy & Compliance	75	2	-	77	103	5	-	108	103	5	-	108	103	5	-	108		
		2200-2202	Affiliate Compliance	172	3	-	175	189	5	-	194	189	5	-	194	189	5	-	194		
		2200-2212	Business Controls	72	8	-	80	65	7	-	72	65	7	-	72	65	7	-	72		
		2200-2272	Capital Budgets	92	-	-	92	89	2	-	91	89	2	-	91	89	2	-	91		
		2200-2308	Gas Demand Forecast & Tariffs	921	143	-	1,064	184	28	-	212	184	28	-	212	184	28	-	212		
		2200-8962	CFO - Controller - VP	-	3	-	3	476	110	-	586	476	110	-	586	476	110	-	586		
		2200-8963	Director Of Finance	24	26	-	250	206	21	-	227	206	21	-	227	206	21	-	227		
		A&G - Controller/Finance/Regulatory Affairs Total				7,055	1,037	-	8,092	7,794	844	-	8,638	7,794	844	-	8,638	7,794	844	-	8,638
		CS - Field Operations & Customer Contact	Ed Fong	2200-0345	Customer Service Field Training Manager	1,346	94	-	1,440	1,474	149	-	1,623	1,474	149	-	1,623	1,474	149	-	1,623
2200-0370	Meter Read Aliso Viejo			1,130	108	-	1,238	1,161	100	-	1,261	1,161	100	-	1,261	766	78	-	844		
2200-0437	Customer Services South Inland Director			217	39	-	256	63	12	-	75	-	-	-	-	-	-	-	-		
2200-0942	CS Field Staff Manager			1,758	137	-	1,895	1,830	120	-	1,950	1,830	120	-	1,950	1,830	120	-	1,950		
2200-2145	SDG&E Eastern Project Manager			94	4	-	98	94	4	-	98	94	4	-	98	94	4	-	98		
2200-2154	CCC Resource And Service Level Manager			112	2	-	114	112	7	-	119	112	7	-	119	112	7	-	119		
2200-2206	Quality Assurance	576	64	-	640	697	63	-	760	697	63	-	760	697	63	-	760				
CS - Field Operations & Customer Contact Total				5,233	448	-	5,681	5,431	455	-	5,886	5,368	443	-	5,811	4,973	621	-	5,394		
CS - Information	Gillian Wright	2200-0234	NGV Program	693	703	-	1,396	693	703	-	1,396	870	915	-	1,785	1,125	1,131	-	2,256		
		2200-0246	Capacity Products And Planning Dir	212	38	-	250	249	78	-	327	249	78	-	327	249	78	-	327		
		2200-0248	Pipeline Support	660	33	-	693	671	26	-	697	671	26	-	697	671	26	-	697		
		2200-0328	Capacity Support	490	15	-	505	938	55	-	993	938	55	-	993	938	55	-	993		
		2200-0330	Pipeline And Storage Strategy	453	79	-	532	512	238	-	750	512	238	-	750	512	238	-	750		
		2200-2190	Emerging Technology	117	4	-	121	105	18	-	123	105	18	-	123	105	18	-	123		
		2200-2282	VP Customer Solutions	339	31	-	370	337	56	-	393	337	56	-	393	337	56	-	393		
		2200-2286	Bio-Fuel Market Development	204	53	-	257	204	173	-	377	204	173	-	377	204	173	-	377		
		2200-2288	Environmental Affairs	184	25	-	209	188	48	-	236	288	68	-	356	388	88	-	476		
		CS - Information Total				3,352	981	-	4,333	3,897	1,395	-	5,292	4,174	1,627	-	5,801	4,529	1,863	-	6,392
CS - Office Operations	Michael Baldwin	2200-0225	VP - Engineering & Ops Staff	387	54	-	441	387	54	-	441	387	54	-	441	387	54	-	441		
		2200-0354	Major Markets Credit & Collections	1,139	313	-	1,452	1,206	309	-	1,515	1,206	309	-	1,515	1,206	309	-	1,515		
		2200-0355	Postage	-	-	5	5	-	-	5	5	-	-	5	5	-	-	5	5		
		2200-0355	Remittance Processing & Bill Delivery	2,848	1,078	-	3,926	3,019	1,048	-	4,067	3,019	1,048	-	4,067	3,019	1,048	-	4,067		
		2200-2026	Bill Presentment & Payment Channel Mgr	91	-	-	91	96	4	-	100	96	4	-	100	96	4	-	100		
		2200-2110	Business Planning & Budgets	91	-	-	91	83	-	-	83	83	-	-	83	83	-	-	83		
		2200-2111	CS Field Systems Manager	226	17	-	243	327	23	-	350	327	23	-	350	327	23	-	350		
		2200-2201	Market Services	309	9	-	318	348	51	-	399	413	51	-	464	413	51	-	464		
2200-2247	Manager Of Remittance Processing	406	1	-	407	425	25	-	450	425	25	-	450	425	25	-	450				
CS - Office Operations Total				5,497	1,472	5	6,974	5,891	1,514	5	7,410	5,956	1,514	5	7,475	5,956	1,514	5	7,475		
Emergency Preparedness & Safety	Scott Drury	2200-0613	Emergency Services North	251	101	-	352	251	90	-	341	251	90	-	341	251	90	-	341		
		2200-2270	SES Director - SCG	1,316	270	-	1,586	1,316	270	-	1,586	1,316	270	-	1,586	1,316	270	-	1,586		
Emergency Preparedness & Safety Total				1,567	371	-	1,938	1,567	360	-	1,927	1,567	360	-	1,927	1,567	360	-	1,927		
Engineering	Raymond Stanford	2200-0300	Director Of Engineering And Technical Services	421	15	-	436	413	14	-	427	413	14	-	427	413	14	-	427		
		2200-0302	Operations Technology Manager	233	11	-	244	233	11	-	244	233	11	-	244	233	11	-	244		
		2200-0306	Work Management & Databases	493	18	-	511	433	218	-	651	433	18	-	451	433	18	-	451		
		2200-0307	Website/ Database/ Sever Support	554	7	-	561	554	7	-	561	554	7	-	561	554	7	-	561		
		2200-0309	Measurement, Regulation, Controls Manager & Special Projects	427	138	-	565	411	266	-	677	411	266	-	677	411	266	-	677		
		2200-0310	Measurement And Design	903	366	-	1,269	930	303	-	1,233	980	308	-	1,288	980	308	-	1,288		
		2200-0311	Measurement Technologies	762	95	-	857	706	79	-	785	706	79	-	785	706	79	-	785		
		2200-0312	Measurement Field Support	834	181	-	1,015	985	204	-	1,189	985	204	-	1,189	985	204	-	1,189		
		2200-0318	Engineering Design Manager	280	109	-	389	297	146	-	443	297	146	-	443	297	146	-	443		

Southern California Gas Company
100% Level By Functional Area / Cost Center
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Functional Area	Witness	Cost Center	Cost Center Description	2009				2010				2011				2012			
				Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total
		2200-0319	Corrosion & Direct Assessment	524	36	-	560	674	166	-	840	644	176	-	820	644	186	-	830
		2200-0320	Material And Quality - Shared	310	34	-	344	310	34	-	344	310	34	-	344	310	34	-	344
		2200-0321	Mechanical Design	279	18	-	297	301	28	-	329	301	28	-	329	301	28	-	329
		2200-0322	Pipeline Design And Gas Standards	566	123	-	689	566	190	-	756	566	190	-	756	566	190	-	756
		2200-0323	Planning & Project Development	551	61	-	612	577	85	-	662	632	98	-	730	687	110	-	797
		2200-0799	Instrument Repair & Field Maintenance Supervision	477	257	-	734	492	309	-	801	492	309	-	801	492	309	-	801
		2200-1178	EAC Chemical Section	1,027	153	-	1,180	1,069	213	-	1,282	1,183	229	-	1,412	1,221	245	-	1,466
		2200-2108	Pipeline Integrity Manager	165	308	-	473	187	992	-	1,179	187	992	-	1,179	187	992	-	1,179
		2200-2109	Pipeline Integrity Technical Support - Shared	556	131	-	687	590	144	-	734	590	144	-	734	590	144	-	734
		2200-2248	Measurement & Regulation Standards, Materials, BTU Districts	430	10	-	440	465	28	-	493	465	13	-	478	465	13	-	478
		2200-2291	Assessment Planning - Shared	342	1	-	343	342	1	-	343	342	1	-	343	342	1	-	343
		2200-2293	Preventative And Mitigation - Shared	533	94	-	627	557	100	-	657	557	100	-	657	557	100	-	657
		2200-2295	DIMP & Special Projects - Shared	202	20	-	222	202	20	-	222	202	20	-	222	372	30	-	402
		2200-2297	Data Management And Gps Support - Shared	583	40	-	623	614	49	-	663	614	49	-	663	614	49	-	663
		2200-2325	Pipeline Integrity/ Ops Tech Support - Shared	-	-	-	-	1,105	710	-	1,815	1,105	710	-	1,815	1,105	710	-	1,815
Engineering Total				11,452	2,226	-	13,678	13,013	4,317	-	17,330	13,202	4,146	-	17,348	13,465	4,364	-	17,829
Environmental	Lisa Gomez	2200-2176	Environmental Management North Manager	1,279	473	-	1,752	1,420	743	17	2,180	1,420	569	17	2,006	1,620	539	-	2,159
		2200-2197	VP Environmental Safety & Facility	-	3	-	3	-	-	-	-	-	-	-	-	-	-	-	-
		2200-2312	E&S Training - SCG	63	4	-	67	97	6	-	103	97	6	-	103	97	6	-	103
Environmental Total				1,342	480	-	1,822	1,517	749	17	2,283	1,517	575	17	2,109	1,717	545	-	2,262
External Affairs & Legal	Cheryl Shepherd	2200-2334	Legal	-	-	-	-	3,275	76	-	3,351	4,277	114	-	4,391	4,742	114	-	4,856
		2200-2339	Community Relations - LA	-	-	-	-	342	60	-	402	450	80	-	530	450	80	-	530
		2200-2340	Corporate Events	-	-	-	-	65	13	-	78	63	13	-	76	63	13	-	76
External Affairs & Legal Total				-	-	-	-	3,682	149	-	3,831	4,790	207	-	4,997	5,255	207	-	5,462
Fleet Services	Hector Madariaga	2200-0802	Asset Management	160	16	-	176	160	16	-	176	260	16	-	276	260	16	-	276
		2200-0803	Fleet Asset Ld Team	277	52	-	329	277	87	-	364	277	52	-	329	277	52	-	329
		2200-2018	Fleet Admin Team Leader -SCG	156	40	-	196	156	40	-	196	156	40	-	196	156	40	-	196
		2200-2019	Fleet Training And QA	68	12	-	80	68	62	-	130	68	112	-	180	68	112	-	180
		2200-2020	Fleet Operational Programs & Compliance	214	60	-	274	214	60	-	274	214	60	-	274	214	60	-	274
		2200-2148	Fleet Services Director	524	(256)	-	268	524	(256)	-	268	609	(256)	-	353	609	(256)	-	353
		2200-2266	Asset Planning Team Leader -SCG	93	50	-	143	93	50	-	143	93	50	-	143	93	50	-	143
Fleet Services Total				1,492	(26)	-	1,466	1,492	59	-	1,551	1,677	74	-	1,751	1,677	74	-	1,751
Gas Distribution	Gina Orozco-Mejia	2200-0431	VP Gas Trans & Distr Operations	263	31	-	294	263	86	-	349	263	86	-	349	263	86	-	349
		2200-2023	Field Technologies	552	71	-	623	552	59	-	611	552	59	-	611	552	59	-	611
Gas Distribution Total				815	102	-	917	815	145	-	960	815	145	-	960	815	145	-	960
Gas Transmission	John Dagg	2200-0253	Dir Transmission - USS	270	18	-	288	279	54	-	333	279	54	-	333	279	54	-	333
		2200-0265	Fom Victorville - USS	279	36	-	315	283	40	-	323	283	40	-	323	283	40	-	323
		2200-0275	Fom Olympic - USS	176	11	-	187	48	2	-	50	48	2	-	50	48	2	-	50
		2200-0329	Gas System Operations - USS	2,194	514	-	2,708	2,194	514	-	2,708	2,437	524	-	2,961	2,437	514	-	2,951
		2200-2158	Gas Scheduling	448	46	-	494	448	46	-	494	533	46	-	579	533	46	-	579
		2200-2172	Technical Services Mgr Chat USS	545	1	-	546	528	1	-	529	528	1	-	529	528	1	-	529
Gas Transmission Total				3,912	626	-	4,538	3,780	657	-	4,437	4,108	667	-	4,775	4,108	657	-	4,765
Human Resources, Disability & Workers Comp	Sarah Edgar	2200-0838	HR Business Partner North	975	93	-	1,068	632	109	-	741	632	109	-	741	632	109	-	741
		2200-0840	Employee Development	600	111	-	711	651	388	-	1,039	651	497	-	1,148	651	497	-	1,148
		2200-2043	HR Services & Analysis	168	61	-	229	168	61	-	229	168	61	-	229	168	61	-	229
		2200-2163	Wellness - SCG	140	209	-	349	200	260	-	460	200	274	-	474	200	287	-	487
		2200-2207	ECS SCG - CSS	743	13	-	756	549	12	-	561	549	262	-	811	549	262	-	811
Human Resources, Disability & Workers Comp Total				2,626	487	-	3,113	2,200	830	-	3,030	2,200	1,203	-	3,403	2,200	1,216	-	3,416
Information Technology	Jeff Nichols	2200-0619	Telecom Field Voice - SCG	1,856	443	-	2,299	1,856	443	-	2,299	1,856	482	-	2,338	1,856	482	-	2,338
		2200-2047	IT Account Management	159	11	-	170	171	35	-	206	171	35	-	206	171	35	-	206
		2200-2166	VP Information Technology	176	7	-	183	210	7	-	217	210	7	-	217	210	7	-	217
Information Technology Total				2,191	461	-	2,652	2,237	485	-	2,722	2,237	524	-	2,761	2,237	524	-	2,761
Real Estate, Land & Facilities	David Taylor	2200-0618	GCT Rents	-	-	26,025	26,025	-	-	26,420	26,420	-	-	21,317	21,317	-	-	15,433	15,433
		2200-0696	Facilities-Monterey Park Mgr	301	1,540	-	1,841	301	1,662	-	1,963	301	1,662	-	1,963	301	1,662	-	1,963
		2200-0735	Facilities GCT	742	470	-	1,212	742	586	-	1,328	742	586	-	1,328	742	1,386	-	2,128
		2200-2015	Facility Work Management - SCG	188	(15)	-	173	263	(15)	-	248	263	(15)	-	248	263	(15)	-	248
		2200-2093	GCT SDG&E/CC Transportation Subsidy - USS	-	97	-	97	-	172	-	172	-	172	-	172	-	172	-	172
		2200-2246	Director Cre, Land Services, Row, Strat Pln	30	4	-	34	180	24	-	204	180	24	-	204	180	24	-	204
		2200-2260	SCG - Corp Real Estate	132	368	-	500	232	518	-	750	232	518	-	750	232	518	-	750
		2200-2284	SCG Microwave Rents	-	-	1,070	1,070	-	-	1,011	1,011	-	-	1,062	1,062	-	-	1,115	1,115
Real Estate, Land & Facilities Total				1,393	2,464	27,095	30,952	1,718	2,947	27,431	32,096	1,718	2,947	22,379	27,044	1,718	3,747	16,548	22,013

Southern California Gas Company
100% Level By Functional Area / Cost Center
For Years 2009 - 2012
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Functional Area	Witness	Cost Center	Cost Center Description	2009				2010				2011				2012			
				Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total
Supply Services & Diverse Business Enterprises	Karen Sedgwick	2200-0620	Gas Portfolio Manager	517	53	-	570	560	164	-	724	560	164	-	724	560	164	-	724
		2200-0798	Meter Shop & Records	1,646	428	-	2,074	1,646	629	-	2,275	1,646	629	-	2,275	1,646	629	-	2,275
		2200-2151	Supply Mgmt & Fleet Services VP	-	-	-	-	-	5	-	5	-	5	-	5	-	5	-	5
		2200-2301	Supply Chain Projects	83	2	-	85	83	2	-	85	83	2	-	85	83	2	-	85
Supply Services & Diverse Business Enterprises Total				2,246	483	-	2,729	2,289	800	-	3,089	2,289	800	-	3,089	2,289	800	-	3,089
Grand Total				50,173	11,612	27,100	88,885	57,323	15,706	27,453	100,482	59,412	16,076	22,401	97,889	60,300	17,281	16,553	94,134

Southern California Gas Company
 Total Allocations Out By Functional Area / Cost Center
 For Years 2009 - 2012
 (\$2009 Thousands)

Functional Area	Witness	Bill To	Cost Center	Cost Center Description	2009				2010				2011				2012						
					Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total			
A&G - Controller/Finance/Regulatory Affairs	Kenneth Deremer	CORP	2200-0338	Accounts Payable Dept	7	1	-	8	8	1	-	9	8	1	-	9	8	1	-	9			
			2200-1334	Affiliate Billing & Costing	8	-	-	8	8	-	-	8	8	-	-	8	8	-	-	8			
			2200-2049	Accounts Payable	8	-	-	8	11	-	-	11	11	-	-	11	11	-	-	11			
			2200-2095	Claims	4	-	-	4	3	-	-	3	3	-	-	3	3	-	-	3			
		CORP Total					27	1	-	28	30	1	-	31	30	1	-	31	30	1	-	31	
		SDG&E	2200-0338	Accounts Payable Dept	97	16	-	113	104	12	-	116	104	12	-	116	104	12	-	116			
			2200-0339	Finl Planning	-	-	-	-	12	-	-	12	12	-	-	12	12	-	-	12			
			2200-1334	Affiliate Billing & Costing	143	3	-	146	144	6	-	150	144	6	-	150	144	6	-	150			
			2200-1342	Financial Systems Client Spt - Reporting	115	8	-	123	146	11	-	157	146	11	-	157	146	11	-	157			
			2200-2039	Sundry Billing	37	-	-	37	37	1	-	38	37	1	-	38	37	1	-	38			
			2200-2040	General Rate Case	269	219	-	488	831	169	-	1,000	831	169	-	1,000	831	169	-	1,000			
			2200-2041	Business Planning & Budgets	119	1	-	120	132	3	-	135	132	3	-	135	132	3	-	135			
			2200-2049	Accounts Payable	115	6	-	121	138	6	-	144	138	6	-	144	138	6	-	144			
			2200-2075	California Case Management	310	34	-	344	214	25	-	239	214	25	-	239	214	25	-	239			
			2200-2095	Claims	118	4	-	122	101	4	-	105	101	4	-	105	101	4	-	105			
			2200-2178	Sundry Services & Rate Base	53	3	-	56	71	4	-	75	71	4	-	75	71	4	-	75			
			2200-2189	Revenue Requirements	114	10	-	124	127	11	-	138	127	11	-	138	127	11	-	138			
			2200-2195	Sundry Svcs Policy & Compliance	38	1	-	39	53	3	-	56	53	3	-	56	53	3	-	56			
			2200-2202	Affiliate Compliance	101	2	-	103	123	3	-	126	123	3	-	126	123	3	-	126			
			2200-2212	Business Controls	39	4	-	43	36	4	-	40	36	4	-	40	36	4	-	40			
			2200-2272	Capital Budgets	23	-	-	23	22	1	-	23	22	1	-	23	22	1	-	23			
			2200-2308	Gas Demand Forecast & Tariffs	461	71	-	532	92	14	-	106	92	14	-	106	92	14	-	106			
			2200-8962	CFO - Controller - VP	-	1	-	1	237	55	-	292	237	55	-	292	237	55	-	292			
			2200-8963	Director Of Finance	111	13	-	124	102	10	-	112	102	10	-	112	102	10	-	112			
			SDG&E Total					2,263	396	-	2,659	2,722	342	-	3,064	2,722	342	-	3,064	2,722	342	-	3,064
		UNREG	2200-1334	Affiliate Billing & Costing	18	-	-	18	18	1	-	19	18	1	-	19	18	1	-	19			
			2200-2095	Claims	4	-	-	4	3	-	-	3	3	-	-	3	3	-	-	3			
		UNREG Total					22	-	-	22	21	1	-	22	21	1	-	22	21	1	-	22	
		A&G - Controller/Finance/Regulatory Affairs Total					2,312	397	-	2,709	2,773	344	-	3,117	2,773	344	-	3,117	2,773	344	-	3,117	
		CS - Field Operations & Customer Contact	Ed Fong	SDG&E	2200-0345	Customer Service Field Training Manager	31	2	-	33	31	3	-	34	31	3	-	34	31	3	-	34	
					2200-0370	Meter Read Aliso Viejo	394	24	-	418	395	22	-	417	395	22	-	417	-	-	-	-	
					2200-0437	Customer Services South Inland Director	105	18	-	123	31	6	-	37	-	-	-	-	-	-	-	-	
					2200-0942	CS Field Staff Manager	419	22	-	441	319	19	-	338	319	19	-	338	319	19	-	338	
					2200-2145	SDG&E Eastern Project Manager	94	4	-	98	94	4	-	98	94	4	-	98	94	4	-	98	
2200-2154	CCC Resource And Service Level Manager				27	1	-	28	26	2	-	28	26	2	-	28	26	2	-	28			
2200-2206	Quality Assurance				14	1	-	15	18	1	-	19	18	1	-	19	18	1	-	19			
SDG&E Total					1,084	72	-	1,156	914	57	-	971	883	51	-	934	488	29	-	517			
CS - Field Operations & Customer Contact Total					1,084	72	-	1,156	914	57	-	971	883	51	-	934	488	29	-	517			
CS - Information	Gillian Wright	CORP	2200-0234	NGV Program	1	-	-	1	1	-	-	1	1	-	-	1	1	-	-	1			
			CORP Total					1	-	-	1	1	-	-	1	1	-	-	1				
		SDG&E	2200-0234	NGV Program	80	95	-	175	63	76	-	139	81	98	-	179	107	120	-	227			
			2200-0246	Capacity Products And Planning Dir	11	2	-	13	12	4	-	16	12	4	-	16	12	4	-	16			
			2200-0248	Pipeline Support	33	2	-	35	13	1	-	14	13	1	-	14	13	1	-	14			
			2200-0328	Capacity Support	49	1	-	50	94	5	-	99	94	5	-	99	94	5	-	99			
			2200-0330	Pipeline And Storage Strategy	23	4	-	27	26	12	-	38	26	12	-	38	26	12	-	38			
			2200-2190	Emerging Technology	55	2	-	57	30	5	-	35	30	5	-	35	30	5	-	35			
			2200-2282	VP Customer Solutions	159	11	-	170	159	25	-	184	159	25	-	184	159	25	-	184			
			2200-2286	Bio-Fuel Market Development	60	16	-	76	10	3	-	13	10	3	-	13	10	3	-	13			
			2200-2288	Environmental Affairs	51	7	-	58	71	19	-	90	109	26	-	135	147	34	-	181			
			SDG&E Total					521	140	-	661	478	150	-	628	534	179	-	713	598	209	-	807
			CS - Information Total					522	140	-	662	479	150	-	629	535	179	-	714	599	209	-	808
			CS - Office Operations	Michael Baldwin	CORP	2200-2026	Bill Presentment & Payment Channel Mgr	2	-	-	2	-	-	-	-	-	-	-	-	-	-	-	
CORP Total						2	-	-	2	-	-	-	-	-	-	-	-						
SDG&E	2200-0225	VP - Engineering & Ops Staff			183	11	-	194	49	5	-	54	49	5	-	54	49	5	-	54			
	2200-0354	Major Markets Credit & Collections			460	127	-	587	540	139	-	679	540	139	-	679	540	139	-	679			
	2200-0355	Postage			-	-	-	-	359	109	1	469	359	109	1	469	359	109	1	469			
	2200-2026	Bill Presentment & Payment Channel Mgr			26	-	-	26	32	1	-	33	32	1	-	33	32	1	-	33			
	2200-2110	Business Planning & Budgets			26	-	-	26	-	-	-	-	-	-	-	-	-	-	-	-			
	2200-2111	CS Field Systems Manager			33	3	-	36	77	6	-	83	77	6	-	83	77	6	-	83			
	2200-2201	Market Services			63	2	-	65	59	12	-	71	75	12	-	87	75	12	-	87			
2200-2247	Manager Of Remittance Processing	83	-	-	83	98	6	-	104	98	6	-	104	98	6	-	104						

Southern California Gas Company
Total Allocations Out By Functional Area / Cost Center
For Years 2009 - 2012
(\$2009 Thousands)

Functional Area	Witness	Bill To	Cost Center	Cost Center Description	2009				2010				2011				2012			
					Non-				Non-				Non-				Non-			
					Labor	Labor	NSE	Total	Labor	Labor	NSE	Total	Labor	Labor	NSE	Total	Labor	Labor	NSE	Total
SDG&E Total					874	143	-	1,017	1,214	278	1	1,493	1,230	278	1	1,509	1,230	278	1	1,509
CS - Office Operations Total					876	143	-	1,019	1,214	278	1	1,493	1,230	278	1	1,509	1,230	278	1	1,509
Emergency Preparedness & Safety	Scott Drury	SDG&E	2200-0613	Emergency Services North	101	41	-	142	105	48	-	153	105	48	-	153	105	48	-	153
			2200-2270	SES Director - SCG	528	108	-	636	546	112	-	658	546	112	-	658	546	112	-	658
SDG&E Total					629	149	-	778	651	160	-	811	651	160	-	811	651	160	-	811
Emergency Preparedness & Safety Total					629	149	-	778	651	160	-	811	651	160	-	811	651	160	-	811
Engineering	Raymond Stanford	SDG&E	2200-0300	Director Of Engineering And Technical Services	24	1	-	25	35	1	-	36	35	1	-	36	35	1	-	36
			2200-0302	Operations Technology Manager	4	-	-	4	13	1	-	14	13	1	-	14	13	1	-	14
			2200-0306	Work Management & Databases	28	1	-	29	26	13	-	39	26	1	-	27	26	1	-	27
			2200-0307	Website/ Database/ Sever Support	132	2	-	134	103	1	-	104	103	1	-	104	103	1	-	104
			2200-0309	Measurement, Regulation, Controls Manager & Special Projects	54	17	-	71	55	36	-	91	55	36	-	91	55	36	-	91
			2200-0310	Measurement And Design	94	36	-	130	103	34	-	137	109	35	-	144	109	35	-	144
			2200-0311	Measurement Technologies	99	12	-	111	96	11	-	107	96	11	-	107	96	11	-	107
			2200-0312	Measurement Field Support	105	22	-	127	132	27	-	159	132	27	-	159	132	27	-	159
			2200-0318	Engineering Design Manager	9	4	-	13	10	4	-	14	10	4	-	14	10	10	-	20
			2200-0319	Corrosion & Direct Assessment	74	5	-	79	96	24	-	120	92	25	-	117	92	26	-	118
			2200-0320	Material And Quality - Shared	39	4	-	43	39	4	-	43	39	4	-	43	39	4	-	43
			2200-0321	Mechanical Design	5	-	-	5	7	-	-	7	7	-	-	7	7	-	-	7
			2200-0322	Pipeline Design And Gas Standards	78	8	-	86	78	8	-	86	78	8	-	86	78	8	-	86
			2200-0323	Planning & Project Development	12	1	-	13	12	2	-	14	13	2	-	15	14	3	-	17
			2200-0799	Instrument Repair & Field Maintenance Supervision	29	13	-	42	16	16	-	32	16	16	-	32	16	16	-	32
			2200-1178	EAC Chemical Section	19	3	-	22	20	3	-	23	22	3	-	25	23	3	-	26
			2200-2108	Pipeline Integrity Manager	24	44	-	68	27	141	-	168	27	141	-	168	27	141	-	168
			2200-2109	Pipeline Integrity Technical Support - Shared	30	7	-	37	34	8	-	42	34	8	-	42	34	8	-	42
			2200-2248	Measurement & Regulation Standards, Materials, BTU Districts	56	1	-	57	63	4	-	67	63	2	-	65	63	2	-	65
			2200-2291	Assessment Planning - Shared	49	-	-	49	49	-	-	49	49	-	-	49	49	-	-	49
			2200-2293	Preventative And Mitigation - Shared	76	2	-	78	79	14	-	93	79	14	-	93	79	14	-	93
			2200-2295	DIMP & Special Projects - Shared	29	3	-	32	30	3	-	33	30	3	-	33	55	4	-	59
			2200-2297	Data Management And GPS Support - Shared	82	5	-	87	87	7	-	94	87	7	-	94	87	7	-	94
			2200-2325	Pipeline Integrity/ OPS Tech Support - Shared	-	-	-	-	157	101	-	258	157	101	-	258	157	101	-	258
SDG&E Total					1,151	191	-	1,342	1,367	463	-	1,830	1,372	451	-	1,823	1,399	460	-	1,859
		UNREG	2200-0309	Measurement, Regulation, Controls Manager & Special Projects	7	7	-	14	2	3	-	5	2	3	-	5	2	3	-	5
			2200-0310	Measurement And Design	4	-	-	4	23	-	-	23	23	-	-	23	23	-	-	23
			2200-0311	Measurement Technologies	1	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-
			2200-0312	Measurement Field Support	18	8	-	26	17	5	-	22	17	5	-	22	17	5	-	22
			2200-0318	Engineering Design Manager	-	-	-	-	-	1	-	1	-	1	-	1	-	1	-	1
UNREG Total					30	15	-	45	42	9	-	51	42	9	-	51	42	9	-	51
Engineering Total					1,181	206	-	1,387	1,409	472	-	1,881	1,414	460	-	1,874	1,441	469	-	1,910
Environmental	Lisa Gomez	SDG&E	2200-2176	Environmental Management North Manager	4	9	-	13	52	28	1	81	52	22	1	75	59	20	-	79
			2200-2197	VP Environmental Safety & Facility	-	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2312	E&S Training - SCG	26	2	-	28	40	3	-	43	40	3	-	43	40	3	-	43
SDG&E Total					30	12	-	42	92	31	1	124	92	25	1	118	99	23	-	122
Environmental Total					30	12	-	42	92	31	1	124	92	25	1	118	99	23	-	122
External Affairs & Legal	Cheryl Shepherd	CORP	2200-2339	Community Relations - LA	-	-	-	-	3	1	-	4	5	1	-	6	5	1	-	6
			2200-2340	Corporate Events	-	-	-	-	21	4	-	25	21	4	-	25	21	4	-	25
CORP Total					-	-	-	-	24	5	-	29	26	5	-	31	26	5	-	31
		SDG&E	2200-2334	Legal	-	-	-	-	750	-	-	750	325	-	-	325	150	-	-	150
			2200-2340	Corporate Events	-	-	-	-	21	4	-	25	21	4	-	25	21	4	-	25
SDG&E Total					-	-	-	-	771	4	-	775	346	4	-	350	171	4	-	175
External Affairs & Legal Total					-	-	-	-	795	9	-	804	372	9	-	381	197	9	-	206
Fleet Services	Hector Madariaga	SDG&E	2200-0802	Asset Management	61	6	-	67	76	8	-	84	124	8	-	132	124	8	-	132
			2200-0803	Fleet Asset Ld Team	13	2	-	15	39	12	-	51	39	7	-	46	39	7	-	46
			2200-2018	Fleet Admin Team Leader -SCG	60	15	-	75	74	19	-	93	74	19	-	93	74	19	-	93
			2200-2019	Fleet Training And QA	12	2	-	14	12	11	-	23	12	19	-	31	12	19	-	31
			2200-2020	Fleet Operational Programs & Compliance	102	28	-	130	102	29	-	131	102	29	-	131	102	29	-	131
			2200-2148	Fleet Services Director	240	24	-	264	229	23	-	252	266	23	-	289	266	23	-	289
			2200-2266	Asset Planning Team Leader _SCG	18	10	-	28	27	14	-	41	27	14	-	41	27	14	-	41
SDG&E Total					506	87	-	593	559	116	-	675	644	119	-	763	644	119	-	763
Fleet Services Total					506	87	-	593	559	116	-	675	644	119	-	763	644	119	-	763
Gas Distribution	Gina Orozco-Mejia	SDG&E	2200-0431	VP Gas Trans & Distr Operations	38	1	-	39	38	12	-	50	38	12	-	50	38	12	-	50
			2200-2023	Field Technologies	19	2	-	21	16	2	-	18	16	2	-	18	16	2	-	18

Southern California Gas Company
Total Allocations Out By Functional Area / Cost Center
For Years 2009 - 2012
(\$2009 Thousands)

Functional Area	Witness	Bill To	Cost Center	Cost Center Description	2009				2010				2011				2012			
					Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total
Gas Distribution Total					57	3	-	60	54	14	-	68	54	14	-	68	54	14	-	68
Gas Transmission	John Dagg	SDG&E	2200-0253	Dir Transmission - USS	32	2	-	34	34	6	-	40	34	6	-	40	34	6	-	40
			2200-0265	Fom Victorville - USS	41	5	-	46	80	11	-	91	80	11	-	91	80	11	-	91
			2200-0275	Fom Olympic - USS	24	1	-	25	-	-	-	-	-	-	-	-	-	-	-	-
			2200-0329	Gas System Operations - USS	291	65	-	356	279	62	-	341	310	63	-	373	310	62	-	372
			2200-2158	Gas Scheduling	45	5	-	50	52	5	-	57	62	5	-	67	62	5	-	67
			2200-2172	Technical Services Mgr Chat USS	44	-	-	44	43	-	-	43	43	-	-	43	43	-	-	43
SDG&E Total					477	78	-	555	488	84	-	572	529	85	-	614	529	84	-	613
Gas Transmission Total					477	78	-	555	488	84	-	572	529	85	-	614	529	84	-	613
Human Resources, Disability & Workers Comp	Sarah Edgar	CORP	2200-0840	Employee Development	12	2	-	14	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2163	Wellness - SCG	4	-	-	4	6	1	-	7	6	2	-	8	6	2	-	8
			2200-2207	ECS SCG - CSS	8	-	-	8	6	-	-	6	6	3	-	9	6	3	-	9
CORP Total					24	2	-	26	12	1	-	13	12	5	-	17	12	5	-	17
			2200-0838	HR Business Partner North	240	23	-	263	-	-	-	-	-	-	-	-	-	-	-	-
			2200-0840	Employee Development	353	65	-	418	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2043	HR Services & Analysis	67	24	-	91	69	25	-	94	68	24	-	92	68	24	-	92
			2200-2163	Wellness - SCG	51	4	-	55	73	23	-	96	73	28	-	101	73	33	-	106
			2200-2207	ECS SCG - CSS	102	2	-	104	75	2	-	77	75	36	-	111	75	36	-	111
SDG&E Total					813	118	-	931	217	50	-	267	216	88	-	304	216	93	-	309
		UNREG	2200-0840	Employee Development	2	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2163	Wellness - SCG	5	-	-	5	7	2	-	9	7	2	-	9	7	3	-	10
			2200-2207	ECS SCG - CSS	2	-	-	2	2	1	-	3	2	1	-	3	2	1	-	3
UNREG Total					9	-	-	9	9	2	-	11	9	3	-	12	9	4	-	13
Human Resources, Disability & Workers Comp Total					846	120	-	966	238	53	-	291	237	96	-	333	237	102	-	339
Information Technology	Jeff Nichols	CORP	2200-0619	Telecom Field Voice - SCG	13	3	-	16	13	3	-	16	13	3	-	16	13	3	-	16
			2200-2166	VP Information Technology	12	-	-	12	14	-	-	14	14	-	-	14	14	-	-	14
CORP Total					25	3	-	28	27	3	-	30	27	3	-	30	27	3	-	30
		SDG&E	2200-0619	Telecom Field Voice - SCG	450	108	-	558	450	108	-	558	450	118	-	568	450	118	-	568
			2200-2047	IT Account Management	32	2	-	34	34	7	-	41	34	7	-	41	34	7	-	41
			2200-2166	VP Information Technology	75	2	-	77	105	2	-	107	105	2	-	107	105	2	-	107
SDG&E Total					557	112	-	669	589	117	-	706	589	127	-	716	589	127	-	716
		UNREG	2200-0619	Telecom Field Voice - SCG	2	1	-	3	2	1	-	3	2	1	-	3	2	1	-	3
			2200-2166	VP Information Technology	1	-	-	1	1	-	-	1	1	-	-	1	1	-	-	1
UNREG Total					3	1	-	4	3	1	-	4	3	1	-	4	3	1	-	4
Information Technology Total					585	116	-	701	619	121	-	740	619	131	-	750	619	131	-	750
Real Estate, Land & Facilities	David Taylor	CORP	2200-0618	Gct Rents	-	3	1,135	1,138	-	-	1,154	1,154	-	-	931	931	-	-	674	674
			2200-0696	Facilities-Monterey Park Mgr	-	-	-	-	13	72	-	85	13	72	-	85	13	72	-	85
			2200-0735	Facilities GCT	30	19	-	49	32	26	-	58	32	26	-	58	32	61	-	93
			2200-2093	GCT SDG&E/CC Transportation Subsidy - USS	-	30	-	30	-	52	-	52	-	52	-	52	-	52	-	52
			2200-2246	Director CRE, Land Services, Row, Strat Pln	2	-	-	2	6	1	-	7	6	1	-	7	6	1	-	7
			2200-2284	SCG Microwave Rents	-	-	8	8	-	-	8	8	-	-	8	8	-	-	9	9
CORP Total					32	52	1,143	1,227	51	151	1,162	1,364	51	151	939	1,141	51	186	683	920
		SDG&E	2200-0618	GCT Rents	-	3	1,252	1,255	-	-	1,273	1,273	-	-	1,027	1,027	-	-	743	743
			2200-0696	Facilities-Monterey Park Mgr	62	321	-	383	14	81	-	95	14	81	-	95	14	81	-	95
			2200-0735	Facilities GCT	32	21	-	53	35	28	-	63	35	28	-	63	35	67	-	102
			2200-2093	GCT SDG&E/CC Transportation Subsidy - USS	-	68	-	68	-	120	-	120	-	120	-	120	-	120	-	120
			2200-2246	Director CRE, Land Services, Row, Strat Pln	13	2	-	15	84	11	-	95	84	11	-	95	84	11	-	95
			2200-2260	SCG - Corp Real Estate	-	78	-	78	-	78	-	78	-	78	-	78	-	78	-	78
			2200-2284	SCG Microwave Rents	-	-	262	262	-	-	248	248	-	-	261	261	-	-	273	273
SDG&E Total					107	493	1,514	2,114	133	318	1,521	1,972	133	318	1,288	1,739	133	357	1,016	1,506
		UNREG	2200-0618	GCT Rents	-	-	13	13	-	-	13	13	-	-	11	11	-	-	8	8
			2200-0696	Facilities-Monterey Park Mgr	-	-	-	-	-	1	-	1	-	1	-	1	-	1	-	1
			2200-2246	Director CRE, Land Services, Row, Strat Pln	1	-	-	1	2	-	-	2	2	-	-	2	2	-	-	2
			2200-2284	SCG Microwave Rents	-	-	1	1	-	-	1	1	-	-	1	1	-	-	1	1
UNREG Total					1	-	14	15	2	1	14	17	2	1	12	15	2	1	9	12
Real Estate, Land & Facilities Total					140	545	2,671	3,356	186	470	2,697	3,353	186	470	2,239	2,895	186	544	1,708	2,438
Supply Services & Diverse Business Enterprises	Karen Sedgwick	CORP	2200-0620	Gas Portfolio Manager	-	-	-	-	-	5	-	5	-	5	-	5	-	5	-	5
			2200-2301	Supply Chain Projects	10	-	-	10	5	-	-	5	5	-	-	5	5	-	-	5
CORP Total					10	-	-	10	5	5	-	10	5	5	-	10	5	5	-	10
		SDG&E	2200-0620	Gas Portfolio Manager	34	4	-	38	47	15	-	62	47	15	-	62	47	15	-	62

Southern California Gas Company
Total Allocations Out By Functional Area / Cost Center
For Years 2009 - 2012
(\$2009 Thousands)

Functional Area	Witness	Bill To	Cost Center	Cost Center Description	2009				2010				2011				2012							
					Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total				
			2200-2151	Supply Mgmt & Fleet Services VP	-	-	-	-	-	2	-	-	2	-	2	-	-	2	-	2	-	-	2	
			2200-2301	Supply Chain Projects	42	1	-	43	44	1	-	45	44	1	-	45	44	1	-	45	44	1	-	45
			SDG&E Total		76	5	-	81	91	18	-	109	91	18	-	109	91	18	-	109	91	18	-	109
Supply Services & Diverse Business Enterprises Total					86	5	-	91	96	23	-	119	96	23	-	119	96	23	-	119	96	23	-	119
Grand Total					9,331	2,073	2,671	14,075	10,567	2,382	2,699	15,648	10,315	2,444	2,241	15,000	9,843	2,538	1,709	14,090				

Southern California Gas Company
 Total Retained By Functional Area / Cost Center
 For Years 2009 - 2012
 (\$2009 Thousands)

Functional Area	Witness	Cost Center	Cost Center Description	2009				2010				2011				2012			
				Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total
Grand Total				40,842	9,539	24,429	74,810	46,756	13,324	24,754	84,834	49,097	13,632	20,160	82,889	50,457	14,743	14,844	80,044

Southern California Gas Company
 Allocations In (From SDG&E) By Functional Area / Cost Center
 For Years 2009 - 2012
 (\$2009 Thousands)

Functional Area	Witness	SCG Receiving Cost Center	SDG&E Sending Cost Center	SDG&E Cost Center Description	2009				2010				2011				2012			
					Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total
Supply Services & Diverse Business Enterprises Total					2,266	1,423	-	3,689	2,465	1,526	-	3,991	2,465	1,526	-	3,991	2,465	1,526	-	3,991
Grand Total					36,557	27,577	266	64,400	39,692	22,523	8,338	70,553	41,574	25,236	7,621	74,431	42,296	26,209	8,171	76,676

SOUTHERN CALIFORNIA GAS COMPANY
2009 Overhead Rates Applied to Shared Service Billings
Test Year 2012 General Rate Case

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2009\$) [Note (c)]	Total Pool Funding After Gross up (2009\$) (D) = (A+B+C)	Total Loading Base (2009\$) [Note (d)] (E)	Year 2009 GRC OH Rates (F) = (D)/(E)
		2009 Actual Labor (2009\$) [Note (b)]	2009 Actual Non-Labor (2009\$) [Note (b)]				
		(A)	(B)				
1	STANDARD LABOR OVERHEADS:						
2	Payroll Taxes [Note (a)]						7.61%
3							
4	Pension & Benefits	340,095	182,655,060	25,881	183,021,037	491,898,410	37.21%
5							
6	Workers' Comp	450,387	21,929,395	34,274	22,414,057	491,898,410	4.56%
7							
8	PLPD	151,534	10,998,388	11,532	11,161,454	491,898,410	2.27%
9							
10	ICP	25,279,987	-	1,923,807	27,203,794	193,031,154	14.09%
11							
12	Total Labor Overheads:						65.74%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						8.29%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	1,751,442	5,269,833	1,151,323	8,172,598	867,671,978	0.94%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	641,904	5,410,328	421,961	6,474,193	28,688,066	22.57%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab, "(1) PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2009 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.

Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

SOUTHERN CALIFORNIA GAS COMPANY
2010 Overhead Rates Applied to Shared Service Billings
Test Year 2012 General Rate Case

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2009\$) [Note (c)]	Total Pool Funding After Gross up (2009\$) (D) = (A+B+C)	Total Loading Base (2009\$) [Note (d)] (E)	Year 2010 GRC OH Rates (F) = (D)/(E)
		2009 Actual Labor (2009\$) [Note (b)]	2009 Actual Non-Labor (2009\$) [Note (b)]				
		(A)	(B)				
1	STANDARD LABOR OVERHEADS:						
2	Payroll Taxes [Note (a)]						7.61%
3							
4	Pension & Benefits	340,095	182,655,060	25,881	183,021,037	491,898,410	37.21%
5							
6	Workers' Comp	450,387	21,929,395	34,274	22,414,057	491,898,410	4.56%
7							
8	PLPD	151,534	10,998,388	11,532	11,161,454	491,898,410	2.27%
9							
10	ICP	25,279,987	-	1,923,807	27,203,794	193,031,154	14.09%
11							
12	Total Labor Overheads:						65.74%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						8.29%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	1,751,442	5,269,833	1,151,323	8,172,598	867,671,978	0.94%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	641,904	5,410,328	421,961	6,474,193	28,688,066	22.57%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab, "(1) PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2009 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.

Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

SOUTHERN CALIFORNIA GAS COMPANY
2011 Overhead Rates Applied to Shared Service Billings
Test Year 2012 General Rate Case

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2009\$) [Note (c)]	Total Pool Funding After Gross up (2009\$) (D) = (A+B+C)	Total Loading Base (2009\$) [Note (d)] (E)	Year 2011 GRC OH Rates (F) = (D)/(E)
		2009 Actual Labor (2009\$) [Note (b)] (A)	2009 Actual Non-Labor (2009\$) [Note (b)] (B)				
		(A)	(B)				
1	STANDARD LABOR OVERHEADS:			(C) = (A) x Rate	(D) = (A+B+C)	(E)	(F) = (D)/(E)
2	Payroll Taxes [Note (a)]						7.61%
3							
4	Pension & Benefits	340,095	182,655,060	25,881	183,021,037	491,898,410	37.21%
5							
6	Workers' Comp	450,387	21,929,395	34,274	22,414,057	491,898,410	4.56%
7							
8	PLPD	151,534	10,998,388	11,532	11,161,454	491,898,410	2.27%
9							
10	ICP	25,279,987	-	1,923,807	27,203,794	193,031,154	14.09%
11							
12	Total Labor Overheads:						65.74%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						8.29%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	1,751,442	5,269,833	1,151,323	8,172,598	867,671,978	0.94%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	641,904	5,410,328	421,961	6,474,193	28,688,066	22.57%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab, "(1) PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2009 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.

Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

SOUTHERN CALIFORNIA GAS COMPANY
2012 Overhead Rates Applied to Shared Service Billings
Test Year 2012 General Rate Case

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2009\$) [Note (c)]	Total Pool Funding After Gross up (2009\$) (D) = (A+B+C)	Total Loading Base (2009\$) [Note (d)] (E)	Year 2012 GRC OH Rates (F) = (D)/(E)
		2009 Actual Labor (2009\$) [Note (b)] (A)	2009 Actual Non-Labor (2009\$) [Note (b)] (B)				
1	STANDARD LABOR OVERHEADS:						
2	Payroll Taxes [Note (a)]						7.67%
3							
4	Pension & Benefits	340,095	182,655,060	26,085	183,021,241	491,898,410	37.21%
5							
6	Workers' Comp	450,387	21,929,395	34,545	22,414,327	491,898,410	4.56%
7							
8	PLPD	151,534	10,998,388	11,623	11,161,545	491,898,410	2.27%
9							
10	ICP	25,279,987	-	1,938,975	27,218,962	193,031,154	14.10%
11							
12	Total Labor Overheads:						65.80%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						8.29%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	1,751,442	5,269,833	1,152,514	8,173,789	867,671,978	0.94%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	641,904	5,410,328	422,397	6,474,630	28,688,066	22.57%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab, "(1) PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2009 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.

Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

SOUTHERN CALIFORNIA GAS COMPANY
Derivation of 2009 Adjusted Recorded Pool Funding for Labor
Test Year 2012 General Rate Case

<u>Line #</u>	<u>Category</u>	<u>2009 Adjusted Actual Labor (2009\$)</u>	<u>2009 Adjusted Actual Non-Labor (2009\$)</u>	<u>Worksheet Tab Reference</u>
1	Pension & Benefits	340,095	182,655,060	<i>(2) P&B</i>
2				
3	Workers' Comp	450,387	21,929,395	<i>(3) WC</i>
4				
5	PLPD	151,534	10,998,388	<i>(4) PLPD</i>
6				
7	ICP	25,279,987	-	<i>(5) ICP</i>
8				
9	Purchasing	1,751,442	5,269,833	<i>(6) Purchasing</i>
10				
11	Affiliate Billing A&G	641,904	5,410,328	<i>(7) Affiliate A&G</i>

SOUTHERN CALIFORNIA GAS COMPANY
Loading Base Derivation for Shared Services Overheads
Test Year 2012 General Rate Case

Line #	Description	Amount (2009\$)
1	TOTAL COMPANY LABOR:	
2	Account (Cost Element) Range 6110000 to 6119999	521,398,582
3	Exclude: ICP payout	(29,500,172)
4	Total GRC Labor Overhead Loading Base:	<u>491,898,410</u>
5		
6	TOTAL COMPANY NON-UNION LABOR:	
7	Account (Cost Element) Range 6110000 to 6119999	521,398,582
8	Exclude: ICP payout	(29,500,172)
9	Exclude: Union Labor	(298,867,256)
10	Total GRC ICP Overhead Loading Base:	<u>193,031,154</u>
11		
12	TOTAL COMPANY NON-LABOR:	
13	Account (Cost Element) Range 6120000 to 6349999, plus 64xxxxx)	867,671,978
14	Total GRC Non-Labor Overhead Loading Base:	<u>867,671,978</u>
15		
16	TOTAL AFFILIATE BILLING LABOR & NON-LABOR:	
17	Account (Cost Element) Group 'AG_BASE' 6110010 to 6110335	11,540,634
18	Gross up with V&S factor (18.07%)	2,085,393
19	Account (Cost Element) Group 'AG_BASE' 6130001 TO 6400410	15,062,039
20	Total Grossed up Loading Base for Affiliate Billing A&G:	<u>28,688,066</u>
21		
22	Notes:	
23	Line 18 - Vacation and Sick (V&S) Factor is based on year 2009 recorded V&S data.	

SOUTHERN CALIFORNIA GAS COMPANY
Payroll Tax Rates
Test Year 2012 General Rate Case

<u>Line #</u>	<u>Year</u>	<u>Rate</u>
1	2009	7.61%
2	2010	7.61%
3	2011	7.61%
4	2012	7.67%
5		
6	Notes:	
7	The Payroll Tax rates were provided by the Tax Department.	

SOUTHERN CALIFORNIA GAS COMPANY
2009 Pension and Benefits (P&B) Overhead Pool Funding Breakdown
Test Year 2012 General Rate Case
(2009\$)

Line #	A	Pool Pension & Benefits	
1		Labor Costs	340,095
2		Non-Labor Costs:	
3		Emp Ben-Health Insurance	50,236,553
4		Emp Ben-Dental Insurance	3,303,529
5		Emp Ben-Vision Insurance	490,121
6		Emp Ben-Life Insurance	865,580
7		Emp Ben-Fees And Service Adm Charges	1,496,858
8		Emp Ben-Employee Assistance Program	719,297
9		Emp Ben-Employee Wellness Program	129,454
10		Emp Ben-Long Term Disability	(1,590,854)
11		Emp Ben-Annual Benefit	230,010
12		Emp Ben-Educational Assistance	665,631
13		Emp Ben-Transportation Allowance	(88,790)
14		Emp Ben-PBOP Med Non-Rep	410,000
15		Emp Ben-COBRA For Terminates	4,000
16		Emp Ben-YMCA-Imputable	206,872
17		Emp Ben-Financial Consulting	1,346
18		Emp Ben-Emp Relocation	3,530
19		Emp Ben-Emp Relocation-Gross Up	15,418
20		Emp Ben-AD&D Insuran	59,733
21		Emp Ben-General	6,122,823
22		Emp Ben-SERP Exp Actives	3,469,170
23		Emp Ben-RSP Company Match	11,018,510
24		Emp Benefits-Incentive Match	1,428,185
25		Emp Ben-Return To Work Examination	33,124
26		Emp Ben-PBOP Med-Rep	25,915,279
27		Emp Ben-PBOP Non-Rep Life I	960,000
28		Emp Ben-Special Events Night	366,597
29		Emp Ben-Retirement Activities	91,143
30		Emp Ben-Pension Funding	75,105,147
31		Pbop Expense-Medicare Credit	(1,343,481)
32		Emp Ben-Business Travel Insurance	47,394
33		Emp Ben-Mental Health	961,674
34		Emp Ben-Emergency Child Care	80,829
35		Intercompany Charges	<u>1,240,377</u>
36		Non-Labor Costs	182,655,060
37		Total:	<u>182,995,156</u>

SOUTHERN CALIFORNIA GAS COMPANY
2009 Pension and Benefits (P&B) Overhead Pool Funding Breakdown
Test Year 2012 General Rate Case
(2009\$)

38			
39	B	Adjustment to P&B Overhead Pool Funding:	
40		Labor Costs	-
41		Non-Labor Costs	-
42		Total:	<u>-</u>
43			
44	C=A+B	Adjusted Recorded P&B Overhead Pool Funding:	
45		Labor Costs	340,095
46		Non-Labor Costs	182,655,060
47		Total:	<u><u>182,995,156</u></u>

SOUTHERN CALIFORNIA GAS COMPANY
2009 Workers' Compensation (Workers' Comp) Overhead Pool Funding Breakdown
Test Year 2012 General Rate Case
(2009\$)

Line #	A	Pool Worker's Compensation:		
1		Labor Costs		450,387
2		Non-Labor Costs:		
3		Emp Ben-Workers' Compensation-Medical	5,832,053	
4		Emp Ben-Workers' Compensation-Other	2,508,209	
5		Emp Ben-Workers' Compensation Adjustment	4,259,114	
6		Emp Ben-Workers' Comp-Idemnity Expense	9,277,417	
7		Emp Ben-Workers' Compensation-Administration	1,292,390	
8		Emp Ben-Workers' Compensation-Refunds	(3,642,189)	
9		Emp Travel-Car Rental	152	
10		Srv-Temporary Agency Labor	34,510	
11		A&G-Injuries & Damages (Insurance Premium Amortization)	874,299	
12		Disability Management Group Expense	13,360	
13		Intercompany Charges	1,514,742	
14		Non-Labor Costs	<u>21,964,057</u>	
15		Total:		<u>22,414,445</u>
16				
17	B	Adjustment to WC Overhead Pool Funding:		
18		Labor Costs		-
19		Non-Labor Costs: Emp Travel-Car Rental & Srv-Temporary Agency Labor		(34,662)
20		Total:		<u>(34,662)</u>
21				
22	C=A+B	Adjusted Recorded WC Overhead Pool Funding:		
23		Labor Costs		450,387
24		Non-Labor Costs		21,929,395
25		Total:		<u><u>22,379,783</u></u>

SOUTHERN CALIFORNIA GAS COMPANY
2009 Public Liability and Property Damage (PLPD) Pool Funding Breakdown
Test Year 2012 General Rate Case
(2009\$)

Line #	A	Pool PLPD:		
1		Labor Costs		151,534
2		Non-Labor Costs:		
3		A&G-Injuries & Damages (Insurance Premium Amortization)	7,708,957	
4		A&G-Injuries & Damages (Claims Expenses)	2,514,200	
5		Claims Group Expense	6,929	
6		Intercompany Charges	<u>768,302</u>	
7		Non-Labor Costs		10,998,388
8		Total:		<u>11,149,922</u>
9				
10	B	Adjustment to PLPD Overhead Pool Funding:		
11		Labor Costs		-
12		Non-Labor Costs		-
13		Total:		<u>-</u>
14				
15	C=A+B	Adjusted Recorded PLPD Overhead Pool Funding:		
16		Labor Costs		151,534
17		Non-Labor Costs		10,998,388
18		Total:		<u><u>11,149,922</u></u>

SOUTHERN CALIFORNIA GAS COMPANY
2009 ICP Overhead Pool Funding Breakdown
Test Year 2012 General Rate Case
(2009\$)

Line #	A	Pool ICP:		
1		Labor Costs	29,459,267	
2		Total:		<u>29,459,267</u>
3				
4	B	Adjustment to ICP Overhead Pool Funding:		
5		Labor Costs:		
6		Labor Costs: ICP (Accruals)	10,450,650	
7		Labor Costs: Salary Adjustment	(188,889)	
8		Labor Costs: GCIM Incentive Award	(1,801,047)	
9		Recorded adjustment to ICP	(12,639,994)	
10		Total:		<u>(4,179,279)</u>
11				
12	C=A+B	Adjusted Recorded ICP Overhead Pool Funding:		
13		Labor Costs	25,279,987	
14		Total:		<u><u>25,279,987</u></u>
15				
16		Notes		
17		Line 9: Adjustment was to adjust the ICP amount downward to reflect an ICP target of 100%		

SOUTHERN CALIFORNIA GAS COMPANY
2009 Purchasing Overhead Pool Funding Breakdown
Test Year 2012 General Rate Case
(2009\$)

Line #	A	Pool Purchasing		
1		Labor Costs		1,751,442
2		Non-Labor Costs:		
3		Employee Benefits (Annual Benefit, Recognition)	767	
4		Employee Traveling Expenses	12,438	
5		Materials (Subcont Scrap Costs, Mat Consump, Enhanc Costs, Packaging Mat, etc.)	42,632	
6		Services (Temp Agency Lbr, Maint & Rep, Food Svc-Cater, Train & Sem In-House, etc.)	86,179	
7		Vehicle Utilization Charges	291,932	
8		Procurement Group Expense	58,797	
9		Intercompany Charges	<u>4,777,855</u>	
10		Non-Labor Costs		5,270,599
11		Total:		<u>7,022,042</u>
12				
13	B	Adjustment to Purchasing Overhead Pool Funding:		
14		Labor Costs		-
15		Non-Labor: Employee Benefit Corrections		(767)
16		Total:		<u>(767)</u>
17				
18	C=A+B	Adjusted Recorded Purchasing Overhead Pool Funding:		
19		Labor Costs		1,751,442
20		Non-Labor Costs		5,269,833
21		Total:		<u><u>7,021,275</u></u>

SOUTHERN CALIFORNIA GAS COMPANY
Affiliate Billing Administrative & General (A&G) Overhead Pool Funding Breakdown
Test Year 2012 General Rate Case
(2009\$)

Line #	A	Pool Affiliate Billing Administrative & General (A&G):		
1		Labor Costs		641,904
2		Non-Labor Costs:		
3		Affiliate Billing Administrative & General (A&G) Expense	1,584,991	
4		Intercompany Charges	<u>3,825,337</u>	
5		Non-Labor Costs		5,410,328
6		Total:		<u>6,052,233</u>
7				
8	B	Adjustment to Affiliate Billing Administrative & General (A&G) Overhead Pool Funding:		
9		Labor Costs		-
10		Non-Labor Costs		-
11		Total:		<u>-</u>
12				
13	C=A+B	Adjusted Recorded Affiliate Billing Administrative & General (A&G) Overhead Pool Funding:		
14		Labor Costs		641,904
15		Non-Labor Costs		5,410,328
16		Total:		<u><u>6,052,233</u></u>