

Company: Southern California Gas Company (U 904 G)
Proceeding: 2016 General Rate Case
Application: A.14-11-____
Exhibit: SCG-34

SOCALGAS

DIRECT TESTIMONY OF KHAI NGUYEN

(SUMMARY OF EARNINGS)

November 2014

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



TABLE OF CONTENTS

I.	INTRODUCTION.....	1
II.	SCOPE	1
III.	RESULTS OF OPERATIONS (RO) SUMMARY TABLES.....	1
IV.	ELEMENTS OF THE RO CALCULATION	1
	A. Revenue Requirement	1
	B. Miscellaneous Revenues	2
	C. O&M Expense Estimates	2
	D. Capital-related costs	3
	E. Rate of Return	3
V.	RECORDED DATA	3
VI.	RO MODEL ENHANCEMENTS	4
VII.	WITNESS QUALIFICATIONS.....	5

LIST OF APPENDICES

Appendix A – Summary of Earnings Tables.....	KN-A-1
Appendix B – Cost Center to FERC Mapping.....	KN-A-16
Appendix C – Glossary of Acronyms.....	KN-A-20

SUMMARY

Southern California Gas Company (SoCalGas) proposes \$2,352,421,000 for its test year (TY) 2016 revenue requirement.

SOCALGAS DIRECT TESTIMONY OF KHAI NGUYEN
(SUMMARY OF EARNINGS)

I. INTRODUCTION

SoCalGas forecasted expenses, taxes, depreciation, return, and rate base are in tables KN-1 through 11 (see Appendix A). The resulting 2016 revenue requirement is \$2,352,421,000 and is shown on table KN-1, Line 3. This table summarizes TY 2016 revenue and costs at both Present and at Proposed Rates. The revenue at Present Rates is the authorized base margin revenues effective as of July 1, 2014. See testimony of Gary Lenart (Exhibit SCG-37) for details on revenues at present and proposed rates.

These expenditures are required to safely provide utility service to customers, to maintain adequate system reliability, to provide responsive customer services and to comply with governmental regulations and orders applicable to SoCalGas, as discussed by various witnesses. SoCalGas also seeks to recover costs for taxes and depreciation associated with plant investments. Testimony regarding taxes and depreciation are sponsored by Ragan Reeves (Exhibit SCG-28) and Flora Ngai (Exhibit SCG-27), respectively. In addition, this request includes revenue necessary to compensate investors for their capital investment in the utility.

II. SCOPE

Accumulated balances for regulatory accounts (balancing, tracking or memorandum) included in the testimony of Reginald Austria (Exhibit SCG-33) are not included in the TY 2016 revenue requirement described in my testimony. There are no deferred revenues included in the TY 2016 estimates. Commodity costs for gas are not addressed in this filing.

III. RESULTS OF OPERATIONS (RO) SUMMARY TABLES

The RO calculation compiles all of the cost estimates put before the Commission in this proceeding into an income statement format to estimate the amount of revenue needed for SoCalGas to earn an authorized rate of return on its investment.

IV. ELEMENTS OF THE RO CALCULATION

A. Revenue Requirement

Total O&M and capital-related costs necessary to support SoCalGas's rate base is called a revenue requirement. The revenue requirement is collected in two components: miscellaneous revenues, discussed below, and base margin. The base margin portion of the revenue requirement is collected in gas transportation service revenues from SoCalGas ratepayers.

1 **B. Miscellaneous Revenues**

2 Miscellaneous revenues consist of fees and revenues collected by SoCalGas for the
3 provision of specific products or services from non-rate sources and any revenues returned to the
4 ratepayers pursuant to previous Commission decisions. Miscellaneous revenues reduce the
5 amount of gas sales revenues to be collected from customers for gas utility services (i.e., base
6 margin). Miscellaneous Revenues are sponsored by Michelle Somerville (Exhibit SCG-32).

7 **C. O&M Expense Estimates**

8 The operating expense chapters in this Application describe the estimating methods used
9 and the significant events reflected in forecasts for each expense area. This application uses cost
10 center structures and project structures consistent with internal budgeting methods in the
11 development of the test year revenue requirement. All summary tables for O&M are presented
12 using cost center format.¹

13 For purposes of calculating overheads and escalation, operating expenses are categorized
14 in the RO model calculations between labor expense, and materials and services (also known as
15 non-labor) expense.

16 O&M expense estimates for each category of expense are summarized for 2013 recorded
17 and 2016 estimated year in constant 2013 dollars. Labor and non-labor escalation rates
18 sponsored by SoCalGas witness Scott R. Wilder (Exhibit SCG-31) were applied to the 2013
19 constant dollar estimates to determine the estimated test year O&M expense in 2016 dollar
20 terms. Certain non-labor O&M expense estimates are not subject to escalation rates and are
21 presented in nominal dollars. These costs are referred to throughout this application as “Non
22 Standard Escalation” or NSE. An example of NSE costs is certain contractual costs set forth by
23 existing agreements.

24 O&M expense forecasts are presented in testimony in two groupings: Shared Services
25 and Non-Shared Services. Shared Services (SS) are O&M expenses incurred by SoCalGas and
26 subject to billing, or O&M expenses incurred by San Diego Gas & Electric Company (SDG&E)
27 or Corporate Center, and billed-in to SoCalGas. The second group of O&M expenses is Non-
28 Shared Services (NSS) which are expenses incurred by SoCalGas that are not subject to billing.
29 Costs have been separated in this manner in order to ensure cross-company billings include
30 appropriate overheads and are properly allocated. The O&M Shared Services billing policy and

¹ Decision 08-07-046, OP 22.

1 process are explained in the testimony of Mark Diancin (Exhibit SCG-25). In the Summary of
2 Earnings Tables of my testimony, O&M expenses summarized on line 20 of Table KN-1
3 includes SS and NSS. A detail of the NSS and SS costs is found in Table KN-2.

4 Certain O&M expense forecasts are subject to capitalization and must be partially
5 allocated to capital. In order to properly reassign costs from O&M to capital, the cost center
6 forecasts must first be translated from cost center format to Federal Energy Regulatory
7 Commission (FERC) Uniform System of Accounts format. The translation is based on 2013
8 recorded FERC settlements with adjustments made by various witnesses to reflect 2016
9 forecasted O&M activities. The finalized cost center factors ensure O&M forecasts are
10 appropriately mapped to FERC accounts to produce the proper basis to apply reassignment
11 ratios. Please see Appendix B for a Cost Center to FERC mapping which provides the ratio of
12 each cost center's O&M forecasted allocation to a FERC account. Please see the testimony of
13 Jeff Stein for details on the development of reassignments factors (Exhibit SCG-38).

14 **D. Capital-related costs**

15 Capital-related costs include depreciation, income taxes, ad valorem taxes, and return on
16 investment. The driver of these costs is the capital investment in utility rate base. Capital
17 investments forecasts are sponsored by various SoCalGas witnesses and the utility rate base total
18 is sponsored by Garry G. Yee (Exhibit SCG-26).

19 **E. Rate of Return**

20 The TY 2016 revenues at Proposed Rates reflect the current authorized rate of return of
21 8.02% based on 10.1% return on equity. The rate of return for SoCalGas reflects the rate of
22 return authorized per the TY 2013 Cost of Capital proceeding Decision D.12-12-034. The next
23 Cost of Capital proceeding is expected in 2016 and any revisions to the 2016 adopted rate of
24 return will be updated at the earliest opportunity.

25 **V. RECORDED DATA**

26 Adjustments have been made to the 2013 O&M data to exclude all revenues and
27 expenses that are recovered through separate filing before the Commission or the FERC.
28 Examples of excluded costs are Demand Side Management (DSM), Energy Savings Assistance
29 Program (ESAP), and California Alternate Rates for Energy (CARE) costs.

1 **VI. RO MODEL ENHANCEMENTS**

2 There were no major modifications made to the RO model since the TY 2012 General
3 Rate Case filing. This concludes my prepared direct testimony.

4

1 **VII. WITNESS QUALIFICATIONS**

2 My name is Khai Nguyen. My business address is 555 West Fifth Street, Los Angeles,
3 California, 90013-1011. I am currently employed by SoCalGas as the General Rate Case
4 Financial Analysis Manager responsible for developing the revenue requirement forecasts for
5 both SDG&E and SoCalGas.

6 I received a Bachelor of Science Degree in Accounting from California State University,
7 Northridge. I am a Certified Public Accountant (CPA) and a member of the American Institute
8 of Certified Public Accountants (AICPA) and the California Society of Certified Public
9 Accountants. I was first employed by SoCalGas in 1998 and have held various positions in the
10 Regulatory Affairs and Accounting and Finance areas of the company; including Cost
11 Accounting, Affiliate Billing & Costing, and Financial Systems. I have previously testified
12 before the Commission.

APPENDIX A – SUMMARY OF EARNINGS TABLES

Table KN-1
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2016 Present Rates (2016\$)	2016 Proposed Rates (2016\$)
1	Base Margin	\$ 1,943,304	\$ 2,251,303
2	Miscellaneous Revenues	101,119	101,119
3	Revenue Requirement	\$ 2,044,423	\$ 2,352,421
<u>Operating and Maintenance Expenses</u>			
4	Gas Distribution	144,989	144,989
5	Transmission	41,049	41,049
6	Underground Storage	40,182	40,182
7	Engineering	131,284	131,284
8	PSEP	-	-
9	Procurement	3,993	3,993
10	Customer Services	356,208	356,208
11	Information Technology	23,624	23,624
12	Support Services	141,402	141,402
13	Administrative and General	432,403	432,403
14	Subtotal (2013\$)	\$ 1,315,133	\$ 1,315,133
15	Shared Services Adjustments	59,885	59,885
16	Reassignments	(98,365)	(98,365)
17	Escalation	65,399	65,399
18	Uncollectibles (0.312%)	5,913	6,850
19	Franchise Fees (1.4136%)	27,843	32,197
20	Total O&M (2016\$)	\$ 1,375,808	\$ 1,381,099
21	Depreciation	410,069	410,069
22	Taxes on Income	(19,639)	112,997
23	Taxes Other Than on Income	100,490	100,490
24	Total Operating Expenses	1,866,727	2,004,654
25	Return	177,695	347,767
26	Rate Base	4,330,077	4,336,247
27	Rate of Return	4.10%	8.02%

Table KN-2
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016

(Thousands of Dollars)

Line No.	Description	2016	2016	2016
		Non-Shared Services	Shared Services	Total
		Proposed Rates	Proposed Rates	Proposed Rates
		(2013\$)	(2013\$)	(2013\$)
1	Base Margin			
2	Miscellaneous Revenues			
3	Revenue Requirement			
	<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Distribution	137,079	7,910	144,989
5	Transmission	35,757	5,292	41,049
6	Underground Storage	40,182	-	40,182
7	Engineering	112,106	19,178	131,284
8	PSEP	-	-	-
9	Procurement	3,993	-	3,993
10	Customer Services	336,229	19,979	356,208
11	Information Technology	7,640	15,984	23,624
12	Support Services	118,032	23,370	141,402
13	Administrative and General	421,323	11,080	432,403
14	Subtotal (2013\$)	1,212,341	102,792	1,315,133
A	Shared Services Billed Out	-	(15,258)	(15,258)
B	Shared Services Billed In	-	53,182	53,182
C	Shared Services Overhead Credit	-	(9,185)	(9,185)
D	Shared Services Billed In Overheads	-	21,887	21,887
E	Corporate Reallocation	5,069	-	5,069
F	Subtotal	5,069	50,625	55,695
G	Billed Capital Overhead Credit	-	(123)	(123)
H	SOP 98 Expense	4,313	-	4,313
15	Total Shared Services Adjustments	9,382	50,502	59,885

KN-A-3

Table KN-3
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
GAS DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Frank B. Ayala	2GD000	Field O&M - Field Support	60,892	81,114	86,940
Frank B. Ayala	2GD001	Asset Management	7,549	10,827	11,625
Frank B. Ayala	2GD002	Field O&M - Measurement & Regulation	11,972	11,788	12,641
Frank B. Ayala	2GD003	Field O&M - Cathodic Protection	10,850	13,390	14,316
Frank B. Ayala	2GD004	Operations Management & Training	9,952	15,645	16,784
Frank B. Ayala	2GD005	Regional Public Affairs	4,042	4,315	4,626
		Gas Distribution Total	<u>105,257</u>	<u>137,079</u>	<u>146,931</u>
		Total NSS	<u>105,257</u>	<u>137,079</u>	<u>146,931</u>
Frank B. Ayala	2200-0305	ESS PRODUCTION SUPPORT	913	913	978
Frank B. Ayala	2200-0431	FIELD SERVICES LEADERSHIP & OPERATIONS	383	4,883	5,236
Frank B. Ayala	2200-2023	FIELD TECHNOLOGIES	356	355	381
Frank B. Ayala	2200-2144	GAS OPERATIONS SERVICES	279	279	299
Frank B. Ayala	2200-2344	OPERATOR QUALIFICATION	278	278	298
Frank B. Ayala	2200-2345	DISTRIBUTION FIELD SERVICES	774	774	830
Frank B. Ayala	2200-2360	MAINTENANCE PROCESS	429	428	459
		Gas Distribution Total	<u>3,412</u>	<u>7,910</u>	<u>8,481</u>
		Total SS	<u>3,412</u>	<u>7,910</u>	<u>8,481</u>
		Total Gas Distribution	<u>\$ 108,669</u>	<u>\$ 144,989</u>	<u>\$ 155,412</u>

Table KN-4
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
John L. Dagg	2GT000	Pipeline Operations	17,285	22,502	23,674
John L. Dagg	2GT001	Compressor Station Operations	9,040	10,013	10,694
John L. Dagg	2GT002	Field Engineering and Technical Support	2,543	3,242	3,305
Gas Transmission Total			<u>28,868</u>	<u>35,757</u>	<u>37,673</u>
Total NSS			<u>28,868</u>	<u>35,757</u>	<u>37,673</u>
John L. Dagg	2200-0253	DIRECTOR GAS TRANSMISSION - USS	317	344	369
John L. Dagg	2200-0265	GAS TRANSMISSION MANAGER - USS	488	413	442
John L. Dagg	2200-2172	GAS TRANSMISSION TECHNICAL SERVICES	443	949	1,017
John L. Dagg	2200-2289	GAS CONTROL & SCADA OPERATION GROUP -	2,376	3,586	3,845
Gas Transmission Total			<u>3,624</u>	<u>5,292</u>	<u>5,674</u>
Total SS			<u>3,624</u>	<u>5,292</u>	<u>5,674</u>
Total Transmission			<u>\$ 32,492</u>	<u>\$ 41,049</u>	<u>\$ 43,346</u>

Table KN-5
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
UNDERGROUND STORAGE
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Phillip E. Baker	2US000	Underground Storage	30,680	34,101	36,391
Phillip E. Baker	2US001	Underground Storage - RNERBA	315	405	431
Phillip E. Baker	2US002	Underground Storage - RSIMP	-	5,676	6,036
		SoCalGas Underground Storage Total	<u>30,995</u>	<u>40,182</u>	<u>42,858</u>
		Total NSS	<u>30,995</u>	<u>40,182</u>	<u>42,858</u>
		SoCalGas Underground Storage Total	<u>-</u>	<u>-</u>	<u>-</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Underground Storage	<u>\$ 30,995</u>	<u>\$ 40,182</u>	<u>\$ 42,858</u>

Table KN-6
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
ENGINEERING
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Raymond K. Stanford	2EN000	Gas Engineering	6,162	8,230	8,823
Raymond K. Stanford	2EN001	Major Projects	490	1,945	2,082
Raymond K. Stanford	2EN002	Land Services and Right of Way	1,335	1,608	1,715
Raymond K. Stanford	2EN003	Public Awareness	779	1,218	1,293
Raymond K. Stanford	2EN004	Emergency Services	1,125	1,951	2,092
		Engineering Total	<u>9,891</u>	<u>14,952</u>	<u>16,005</u>
Maria T. Martinez	2TD000	TIMP & DIMP	82,057	97,154	103,469
		TIMP & DIMP Total	<u>82,057</u>	<u>97,154</u>	<u>103,469</u>
		Total NSS	<u>91,948</u>	<u>112,106</u>	<u>119,475</u>
Raymond K. Stanford	2200-0225	USS - VP GAS ENGINEERING AND SYSTEM	516	485	520
Raymond K. Stanford	2200-0300	DIR ENG & TECH SERVICES	374	440	471
Raymond K. Stanford	2200-0302	BUSINESS PROCESS & INFOGRAPHICS	141	188	201
Raymond K. Stanford	2200-0303	CADD APPLICATIONS	832	1,043	1,118
Raymond K. Stanford	2200-0306	WORK MANAGEMENT & DATABASES	1,057	1,977	2,119
Raymond K. Stanford	2200-0308	CONTRACT/MAINTENANCE	418	480	515
Raymond K. Stanford	2200-0309	MEAS REG & CONTR MGR & SPECIAL	831	744	798
Raymond K. Stanford	2200-0310	MEASUREMENT & DESIGN	1,197	1,297	1,390
Raymond K. Stanford	2200-0311	MEASUREMENT TECHNOLOGIES	828	953	1,021
Raymond K. Stanford	2200-0312	MEASUREMENT FIELD SUPPORT	974	1,167	1,251
Raymond K. Stanford	2200-0318	ENGINEERING DESIGN MANAGER	402	434	465
Raymond K. Stanford	2200-0321	MECHANICAL DESIGN	221	477	512
Raymond K. Stanford	2200-0322	PIPELINE DESIGN & GAS STANDARDS	738	902	967
Raymond K. Stanford	2200-0323	PLANNING & DEVELOPMENT	25	35	38
Raymond K. Stanford	2200-0799	INSTRUMENT REPAIR & FIELD MAINT SUPV	1,012	1,023	1,097
Raymond K. Stanford	2200-1178	EAC CHEMICAL SECTION	1,539	1,852	1,986
Raymond K. Stanford	2200-2022	2200-0320 MATERIALS & QUALITY	1,012	1,096	1,175
Raymond K. Stanford	2200-2248	MEAS AND REG STANDARDS/MAT AND BTU	745	709	760
Raymond K. Stanford	2200-2376	ESS GIS	1,020	2,127	2,280
Raymond K. Stanford	2200-2377	HIGH PRESSURE & DISTRIBUTION ENG	505	822	881
Raymond K. Stanford	2200-2417	SHARED PUBLIC AWARENESS ACTIVITIES	173	395	424
Raymond K. Stanford	2200-2473	PIPELINE SAFETY & COMPLIANCE MANAGER	266	536	574
		Engineering Total	<u>14,826</u>	<u>19,178</u>	<u>20,563</u>
		Total SS	<u>14,826</u>	<u>19,178</u>	<u>20,563</u>
		Total Engineering	<u>\$ 106,774</u>	<u>\$ 131,284</u>	<u>\$ 140,038</u>

KN-A-7

Table KN-7
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
PROCUREMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Ibtissam T. Chang	2SP000	Gas Acquisition	3,722	3,993	4,286
		Total	<u>3,722</u>	<u>3,993</u>	<u>4,286</u>
		Total NSS	<u>3,722</u>	<u>3,993</u>	<u>4,286</u>
		Total	<u>-</u>	<u>-</u>	<u>-</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Procurement	<u><u>3,722</u></u>	<u><u>3,993</u></u>	<u><u>4,286</u></u>

Table KN-8
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
CUSTOMER SERVICES
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sara Franke	2FC001	Customer Services Field - Operations	105,909	127,945	137,435
Sara Franke	2FC002	Customer Services Field - Supervision	11,118	13,388	14,374
Sara Franke	2FC003	Customer Services Field - Dispatch	8,920	8,805	9,462
Sara Franke	2FC004	Customer Services Field - Support	9,758	12,623	13,547
Sara Franke	2FC005	Meter Reading - Operations	28,936	30,382	32,637
Sara Franke	2FC006	Meter Reading - Clerical	1,079	1,113	1,196
Sara Franke	2FC007	Meter Reading - Supervision & Training	3,426	4,058	4,356
Sara Franke	2FC008	Meter Reading - Support	2,041	2,488	2,667
		CS - Field Operations & Customer Contact Total	<u>171,187</u>	<u>200,802</u>	<u>215,674</u>
Ann D. Ayres	2IN001	CI-Customer Engagement & Insights	5,920	8,891	9,471
Ann D. Ayres	2IN002	CI-Customer Assistance	2,834	4,253	4,517
Ann D. Ayres	2IN003	CI-Energy Markets & Capacity Products	1,801	2,078	2,232
Ann D. Ayres	2IN004	CI-Segment Services	6,518	9,413	10,080
		CS - Information Total	<u>17,073</u>	<u>24,635</u>	<u>26,301</u>
Evan D. Goldman	2OO000	CCC - Operations	31,223	34,924	37,535
Evan D. Goldman	2OO001	CCC - Support	9,190	10,381	11,113
Evan D. Goldman	2OO002	Branch Offices	10,939	10,939	11,725
Evan D. Goldman	2OO003	Billing Services	6,932	7,242	7,783
Evan D. Goldman	2OO004	Credit and Collections	5,835	5,559	5,860
Evan D. Goldman	2OO005	Remittance Processing	23,975	23,074	23,495
Evan D. Goldman	2OO006	Customer Service Other Office Ops and Technology	3,331	4,502	4,827
Evan D. Goldman	2OO007	Measurement Data Ops (MDO)	1,451	1,456	1,557
		CS - Office Operations Total	<u>92,876</u>	<u>98,077</u>	<u>103,894</u>
Jeffrey G. Reed	2RD001	R-RD&D CS TECHNOLOGY DEVELOPMENT	8,081	12,715	13,519
			<u>8,081</u>	<u>12,715</u>	<u>13,519</u>
		Total NSS	<u>289,217</u>	<u>336,229</u>	<u>359,388</u>

Table KN-8
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
CUSTOMER SERVICES
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sara Franke	2200-0942	CS FIELD STAFF MANAGER	1,571	2,407	2,580
		CS - Field Operations & Customer Contact Total	<u>1,571</u>	<u>2,407</u>	<u>2,580</u>
Ann D. Ayres	2200-0246	Energy Markets & Capacity Products - Director	338	299	320
Ann D. Ayres	2200-0328	Capacity Products Support	639	736	789
Ann D. Ayres	2200-0330	Capacity Products Staff	539	595	638
Ann D. Ayres	2200-2158	Gas Scheduling	554	726	779
Ann D. Ayres	2200-2282	VP Customer Solutions	265	442	474
Ann D. Ayres	2200-2329	Gas Transmission Planning	576	599	643
		CS - Information Total	<u>2,911</u>	<u>3,398</u>	<u>3,643</u>
Evan D. Goldman	2200-0354	MAJOR MARKET CREDIT and COLLECTIONS	1,488	1,518	1,627
Evan D. Goldman	2200-0355	PAYMENT PROCESSING	3,634	3,635	3,897
Evan D. Goldman	2200-2240	SR VP CUSTSRVC/INNOVATION/BUS STRATEGY	452	452	485
Evan D. Goldman	2200-2247	MANAGER OF REMITTANCE PROCESSING	428	427	458
		CS - Office Operations Total	<u>6,002</u>	<u>6,032</u>	<u>6,467</u>
Jeffrey G. Reed	2200-0234	NGV PROGRAM	1,433	2,272	2,436
Jeffrey G. Reed	2200-2229	BUSINESS STRATEGY AND DEVELOPMENT	983	1,201	1,288
Jeffrey G. Reed	2200-2286	BIOFUELS AND LOW-CARBON RESOURCES	227	665	713
Jeffrey G. Reed	2200-2288	ENVIRONMENTAL AFFAIRS	569	835	896
Jeffrey G. Reed	2200-2396	POLICY AND ENVIRONMENTAL SOLUTIONS	1,775	3,170	3,399
		RDD Total	<u>4,987</u>	<u>8,143</u>	<u>8,731</u>
		Total SS	<u>15,471</u>	<u>19,979</u>	<u>21,421</u>
		Total Customer Services	<u>\$ 304,688</u>	<u>\$ 356,208</u>	<u>\$ 380,810</u>

Table KN-9
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
INFORMATION TECHNOLOGY
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Christopher R. Olmsted	2IT001	IT Applications NSS	2,853	2,853	3,059
Christopher R. Olmsted	2IT002	IT Infrastructure NSS	4,047	4,456	4,778
Christopher R. Olmsted	2IT003	IT Support	41	331	352
		Information Technology Total	<u>6,941</u>	<u>7,640</u>	<u>8,189</u>
		Total NSS	<u>6,941</u>	<u>7,640</u>	<u>8,189</u>
Christopher R. Olmsted	2200-2047	IT ACCOUNT MANAGEMENT	46	47	50
Christopher R. Olmsted	2200-2166	VP INFORMATION TECHNOLOGY	19	19	21
Christopher R. Olmsted	2200-2313	SVP & CITO	23	108	116
Christopher R. Olmsted	2200-2319	IT ENTERPRISE TRAINING AND COMM	13	13	14
Christopher R. Olmsted	2200-2372	DIRECTOR IT SOCALGAS APPLICATIONS	215	578	619
Christopher R. Olmsted	2200-2405	SCG APPS CUSTOMER SELF SERVICES	850	850	911
Christopher R. Olmsted	2200-2406	DIRECTOR - COMPUTING INFRASTRUCTURE	279	1,261	1,352
Christopher R. Olmsted	2200-2418	DIRECTOR - SCG APPLICATIONS SERVICES	208	1,165	1,249
Christopher R. Olmsted	2200-2444	SCG SUPPLY CHAIN SERVICES	344	344	369
Christopher R. Olmsted	2200-2445	SCG WORK MANAGEMENT SERVICES	1,171	2,109	2,261
Christopher R. Olmsted	2200-2446	SCG GIS & CAD SERVICES	312	312	334
Christopher R. Olmsted	2200-2447	SCG SOFTWARE DEV - DATABASE	982	982	1,053
Christopher R. Olmsted	2200-2451	SCG APPS MAJ MRK APP - SCG	1,337	1,337	1,434
Christopher R. Olmsted	2200-2452	COLLABORATION SERVCS - SCG	481	481	515
Christopher R. Olmsted	2200-2453	CLNT TECH & DEPOT SVC-SCG	221	221	237
Christopher R. Olmsted	2200-2455	IT BUSINESS INSIGHT - SCG	820	820	879
Christopher R. Olmsted	2200-2456	ENTERPRISE CMMD CTR-SCG	213	214	229
Christopher R. Olmsted	2200-2457	SEMPHLP & IT SRVC MGT - SCG	149	150	160
Christopher R. Olmsted	2200-2458	BUSINESS COMM SERVS-SCG	111	111	119
Christopher R. Olmsted	2200-2459	SCALABLE PLATFORM SERVS - SCG	187	187	200
Christopher R. Olmsted	2200-2460	VOICE ENTERPRISE SUPPORT - SCG	227	227	244
Christopher R. Olmsted	2200-2463	CI OPERATIONS SERVICES SCG	804	803	861
Christopher R. Olmsted	2200-2464	CI COMPUTE SUPPORT SCG	734	734	787
Christopher R. Olmsted	2200-2466	CI COMPUTE PROVISIONING SCG	762	762	817
Christopher R. Olmsted	2200-2467	CI STANDARDS	134	134	144
Christopher R. Olmsted	2200-2468	CUSTOMER ENGAGEMENT SERVICES	17	17	18
Christopher R. Olmsted	2200-2469	IT INFORMATION SECURITY SCG	627	788	845
Christopher R. Olmsted	2200-2470	IT INFORMATION MANAGEMENT SCG	661	662	710
Christopher R. Olmsted	2200-2495	IT PORTFOLIO MANAGEMENT	40	402	431
Christopher R. Olmsted	2200-2496	SCG IT ASSOCIATE PROGRAM	4	147	158
		Information Technology Total	<u>11,991</u>	<u>15,984</u>	<u>17,138</u>
		Total SS	<u>11,991</u>	<u>15,984</u>	<u>17,138</u>
		Total Information Technology	<u><u>18,932</u></u>	<u><u>23,624</u></u>	<u><u>25,327</u></u>

Table KN-10
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
SUPPORT SERVICES
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Jill Tracy	2EV000	ENVIRONMENTAL	8,306	9,639	9,958
		Environmental Total	<u>8,306</u>	<u>9,639</u>	<u>9,958</u>
Richard D. Hobbs	2SS001	LOGISTICS & SHOPS - POOL WAREHOUSING	6,440	7,061	7,584
Richard D. Hobbs	2SS002	FABRICATION & TOOL REPAIR	3,296	3,536	3,771
Richard D. Hobbs	2SS003	METER SHOPS & RECORDS	2,122	2,223	2,384
Richard D. Hobbs	2SS004	GAS PORTFOLIO	1,016	1,016	1,092
Richard D. Hobbs	2SS005	SUPPLY MANAGEMENT DIRECTOR	534	534	570
Richard D. Hobbs	2SS006	DOCUMENT & OFFICE SERVICES	3,126	3,126	3,319
Richard D. Hobbs	2SS007	DIVERSE BUSINESS ENTERPRISES	1,318	1,528	1,628
Richard D. Hobbs	2SS008	SUPPORT SERVICES NORTH	713	713	766
Richard D. Hobbs	2SS010	SUPPLY CHAIN STRATEGY AND BUSINESS	736	1,923	2,048
		Supply Services & Diverse Business Enterprises Total	<u>19,301</u>	<u>21,660</u>	<u>23,162</u>
Carmen L. Herrera	2RF002	Maintenance Operations	24,026	27,626	29,424
Carmen L. Herrera	2RF003	Fleet Management	19,514	40,045	40,260
Carmen L. Herrera	2RF004	Facility Operations	15,010	16,872	17,969
		Land & Facilities Total	<u>58,550</u>	<u>84,543</u>	<u>87,652</u>
James C. Seifert	2RF007	Branch Offices/DOM s	2,215	2,190	2,190
		Real Estate Total	<u>2,215</u>	<u>2,190</u>	<u>2,190</u>
		Total NSS	<u>88,372</u>	<u>118,032</u>	<u>122,962</u>
Jill Tracy	2200-2012	SCG ENVIRONMENTAL SERVICE DIRECTOR	283	328	352
Jill Tracy	2200-2176	SCG ENVIRONMENTAL PROGRAMS	2,579	3,140	3,366
		Environmental Total	<u>2,862</u>	<u>3,468</u>	<u>3,718</u>
Carmen L. Herrera	2200-0696	FACILITIES-MONTEREY PARK MGR	2,177	2,177	2,334
Carmen L. Herrera	2200-0735	FACILITIES GCT	1,211	1,210	1,297
Carmen L. Herrera	2200-2246	DIRECTOR SUPPORT SERVICES	92	92	99
		Land & Facilities Total	<u>3,480</u>	<u>3,479</u>	<u>3,730</u>
James C. Seifert	2200-0618	GCT RENTS	13,200	15,002	16,085
James C. Seifert	2200-2284	SCG MICROWAVE RENTS	1,309	1,421	1,524
		Real Estate Total	<u>14,509</u>	<u>16,423</u>	<u>17,609</u>
		Total SS	<u>20,851</u>	<u>23,370</u>	<u>25,058</u>
		Total Support Services	<u>\$ 109,223</u>	<u>\$ 141,402</u>	<u>\$ 148,019</u>

Table KN-11
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
ADMINISTRATIVE AND GENERAL
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Ramon Gonzales	2AG001	ACCOUNTING & FINANCE VP	347	385	413
Ramon Gonzales	2AG002	ACCOUNTING OPERATIONS	3,586	4,046	4,343
Ramon Gonzales	2AG003	ACCOUNTING SYSTEMS & COMPLIANCE	949	1,004	1,079
Ramon Gonzales	2AG004	FINANCE	1,490	1,658	1,781
Ramon Gonzales	2AG005	FINANCIAL & OPERATIONAL PLANNING	1,127	1,159	1,245
Ramon Gonzales	2AG006	CORPORATE MEMBERSHIPS	94	94	100
Ramon Gonzales	2AG007	LEGAL	6,463	6,283	6,749
Ramon Gonzales	2AG008	REGULATORY TARIFFS & INFO	486	724	773
Ramon Gonzales	2AG010	CLAIMS PAYMENTS AND RECOVERY	7,466	6,020	6,391
Ramon Gonzales	2AG011	MEDIA & EMPLOYEE COMMUNICATIONS	684	1,023	1,097
Ramon Gonzales	2AG012	EXTERNAL AFFAIRS & EMPLOYEE	402	402	431
		A&G - External Affairs & Legal Total	<u>23,094</u>	<u>22,798</u>	<u>24,402</u>
Debbie S. Robinson	2CP000	COMPENSATION-VARIABLE PAY	66,713	58,096	61,879
Debbie S. Robinson	2PB000	HEALTH BENEFITS - MEDICAL	104,665	126,722	126,722
		A&G - Employee Benefits Total	<u>171,378</u>	<u>184,818</u>	<u>188,601</u>
Mark L. Serrano	2HR001	SCG President & CEO COO & VP of Human	3,625	3,625	3,872
Mark L. Serrano	2HR003	SCG Director Perf & Orgnl Strategy	960	1,350	1,447
Mark L. Serrano	2HR004	SCG Director HR Services	3,935	4,757	5,092
Mark L. Serrano	2HR005	SCG Director Labor Relations-North	1,547	1,860	1,996
Mark L. Serrano	2HR006	SCG Director Sfty Wellness & Dis Svcs	28,022	37,869	38,667
Mark L. Serrano	2HR007	SCG Director Org Effectiveness	1,507	2,441	2,613
		A&G - Human Resources Total	<u>39,596</u>	<u>51,902</u>	<u>53,688</u>
David I. Sarkaria	2PN000	EMPLOYEE PENSION	65,157	83,610	83,610
		A&G - Pension & Other Post Retirement Benefits Total	<u>65,157</u>	<u>83,610</u>	<u>83,610</u>
Peter R. Wall	2SE000	SECC A&G SALARIES - F920.1	48,629	51,776	51,776
		A&G - Sempra Corp General Total	<u>48,629</u>	<u>51,776</u>	<u>51,776</u>
Katherine Carbon	2SN000	SECC PROPERTY INSURANCE NON-NUCLEAR -	15,302	18,753	18,753
		A&G - Sempra Corp Insurance Total	<u>15,302</u>	<u>18,753</u>	<u>18,753</u>
OTHER	2200-SAXX	Shared Asset Expense	-	7,666	7,666
		Total	<u>-</u>	<u>7,666</u>	<u>7,666</u>
		Total NSS	<u>363,156</u>	<u>421,323</u>	<u>428,495</u>

Table KN-11
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
ADMINISTRATIVE AND GENERAL
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Ramon Gonzales	2200-1334	AFFILIATE BILLING & COSTING NORTH	373	419	450
Ramon Gonzales	2200-2040	GRC & REVENUE REQUIREMENTS	735	1,187	1,272
Ramon Gonzales	2200-2075	REGULATORY CASE MANAGEMENT	975	1,032	1,106
Ramon Gonzales	2200-2095	CLAIMS MANAGEMENT - NORTH	1,320	1,433	1,536
Ramon Gonzales	2200-2268	MARP LOANED TO SECC-INTERNAL AUDIT	30	61	66
Ramon Gonzales	2200-2305	SCG REGULATORY AFFAIRS DIRECTOR	256	257	275
Ramon Gonzales	2200-2307	GAS RATES ANALYSIS	533	525	562
Ramon Gonzales	2200-2308	GAS DEMAND FORECASTING & ANALYSIS	609	603	646
Ramon Gonzales	2200-2339	COMMUNITY RELATIONS	634	870	933
Ramon Gonzales	2200-2343	CASE MANAGEMENT - ADMIN SUPPORT	56	55	58
A&G - Contoller/Finance/ Regulatory Affairs Total			5,521	6,440	6,905
Diana L. Day	2200-8962	RISK MANAGEMENT	-	2,592	2,779
A&G - Risk Management Total			-	2,592	2,779
Mark L. Serrano	2200-0342	DIR PERF MGT & ORG	423	423	453
Mark L. Serrano	2200-2337	HR DIVERSITY-SCG	539	540	578
Mark L. Serrano	2200-2397	ECS System Reporting	268	267	287
Mark L. Serrano	2200-2398	ECS OPERATIONS	515	515	552
Mark L. Serrano	2200-2399	ECSRegulations/Training	304	304	326
A&G - HR/External Affairs/Legal Total			2,049	2,048	2,196
Total SS			7,570	11,080	11,880
Total A&G			\$ 370,726	\$ 432,403	\$ 440,375

Table KN-12
Southern California Gas Company
Working Cash Adjustment to Rate Base (Net Working Cash Requirement)
(\$ in Thousands)

Line No.	Description	2013 Recorded			2016 Proposed		
		Expenses	Average No. of Days Lag	Dollar-Days Lag	Expenses	Average No. of Days Lag	Dollar-Days Lag
1	Commodities - Gas	1,537,994	38.59	59,351,195	1,343,245	38.59	51,835,833
2	Payroll Expense	518,188	13.07	6,772,309			
3	F. I. C. A	30,731	12.42	381,775			
4	Federal/State Unemployment Insurance	922	76.05	70,127			
5	Incentive Compensation Plan	40,996	256.00	10,494,914			
6	Employee Benefits	207,838	6.19	1,286,516			
7	Goods & Services	425,521	34.04	14,484,751			
8	Corporate Charges	65,580	21.84	1,432,171			
9	Real Estate Rental	18,984	(26.49)	(502,893)			
10	Materials Issued from Stores	14,843	0.00	0			
11	Property/Ad Valorem/Franchise Taxes	565,279	82.90	46,861,612			
12	Federal Income Taxes - Current	15,273	(724.93)	(11,071,677)			
13	State Income Taxes - Current	14,296	(573.92)	(8,204,980)			
14	Income Taxes Deferred	115,054	0.00	0			
15	Depreciation Provision	366,151	0.00	0			
16	Amortization of Insurance Premiums	16,184	0.00	0			
17	Sub-total	2,415,841	25.67	62,004,626	3,077,631	25.67	78,990,038
18	Total Expenses Incl. Commodities	3,953,835	30.69	121,355,821	4,420,876	29.59	130,825,871
19	Revenue Lag Days		41.99			41.99	
20	Expense Lag Days (Line 18, Dollar-Days Lag / Expenses)		<u>30.69</u>			<u>29.59</u>	
21	Excess Lag Days (Line 19 - Line 20)		11.30			12.40	
22	Total Expenses Incl. Commodities (Line 18 Expenses)		<u>3,953,835</u>			<u>4,420,876</u>	
23	Lead/Lag Working Capital (Line 21 * Line 22 / 365)		122,418			150,207	
24	Operational Cash Requirement		77,665			83,272	
25	Working Capital Not Supplied by Investors		<u>(136,367)</u>			<u>(146,213)</u>	
26	Working Cash Adjustment to Rate Base (Line 23 to Line 25)		<u>63,716</u>			<u>87,267</u>	

APPENDIX B – COST CENTER TO FERC MAPPING

Southern California Gas Company Cost Center to FERC Mapping

Cost Center	% of Cost Center Mapped to FERC	FERC
2AG001-000	58.63%	920.0
2AG001-000	41.37%	921.0
2AG002-000	88.90%	920.0
2AG002-000	11.10%	921.0
2AG003-000	100.00%	920.0
2AG004-000	100.00%	920.0
2AG005-000	100.00%	920.0
2AG006-000	5.25%	921.0
2AG006-000	94.75%	930.2
2AG007-000	93.86%	920.0
2AG007-000	6.14%	921.0
2AG010-000	100.00%	921.0
2AG011-000	81.18%	920.2
2AG011-000	18.82%	921.0
2AG012-000	57.01%	920.0
2AG012-000	8.81%	920.5
2AG012-000	13.57%	921.0
2AG012-000	20.61%	921.5
2CP000-000	100.00%	920.4
2CP000-001	15.27%	850.7
2CP000-001	7.64%	870.7
2CP000-001	7.40%	879.0
2CP000-001	10.89%	908.0
2CP000-001	58.80%	920.0
2CP000-002	100.00%	920.1
2EN001-000	33.31%	814.0
2EN001-000	13.37%	850.0
2EN001-000	37.26%	920.0
2EN001-000	16.06%	921.0
2EN004-000	23.17%	920.0
2EN004-000	76.83%	925.1
2EV000-000	24.61%	880.0
2EV000-000	48.30%	880.5
2EV000-000	20.94%	920.0
2EV000-000	6.15%	921.0
2FC001-000	2.72%	184.7
2FC001-000	0.38%	878.2
2FC001-000	90.48%	879.0
2FC001-000	0.45%	880.2
2FC001-000	0.59%	892.0
2FC001-000	5.38%	903.1
2GD000-005	7.37%	184.6
2GD000-005	59.14%	184.7
2GD000-005	33.49%	892.4
2GD004-000	11.50%	870.0

Cost Center	% of Cost Center Mapped to FERC	FERC
2GD004-000	55.03%	870.7
2GD004-000	12.38%	920.0
2GD004-000	21.09%	921.0
2GD005-000	75.48%	920.5
2GD005-000	24.52%	921.5
2HR001-000	46.18%	920.0
2HR001-000	25.72%	921.0
2HR001-000	28.10%	930.2
2HR003-000	59.86%	903.1
2HR003-000	38.11%	908.0
2HR003-000	2.03%	920.0
2HR004-000	6.18%	920.0
2HR004-000	59.24%	920.2
2HR004-000	34.58%	921.0
2HR005-000	92.75%	920.2
2HR005-000	7.25%	921.0
2HR006-000	15.02%	925.0
2HR006-000	72.09%	925.1
2HR006-000	12.89%	926.0
2HR006-001	76.25%	925.1
2HR006-001	23.75%	926.0
2HR007-000	87.98%	920.2
2HR007-000	12.02%	921.0
2IT001-000	79.99%	920.0
2IT001-000	20.01%	921.0
2IT002-000	79.87%	920.0
2IT002-000	20.13%	921.0
2IT003-000	42.50%	920.0
2IT003-000	57.50%	921.0
2OO006-000	83.76%	903.1
2OO006-000	16.24%	920.0
2PB000-000	100.00%	926.3
2PB000-001	100.00%	926.3
2PB000-002	100.00%	926.3
2PB000-003	100.00%	926.3
2PB000-004	100.00%	926.3
2PB000-005	100.00%	926.3
2PB000-006	100.00%	926.3
2PB000-007	100.00%	926.3
2PB000-008	100.00%	926.0
2PB000-012	100.00%	926.4
2PB000-014	100.00%	926.4
2PB000-015	100.00%	926.0
2PB000-016	100.00%	926.0
2PB000-017	100.00%	926.0

Southern California Gas Company Cost Center to FERC Mapping

Cost Center	% of Cost Center Mapped to FERC	FERC
2PB000-018	37.22%	870.7
2PB000-018	20.26%	903.1
2PB000-018	12.26%	921.0
2PB000-018	9.41%	926.0
2PB000-018	20.85%	930.2
2PB000-019	100.00%	926.0
2PB000-020	100.00%	926.0
2PB000-021	100.00%	926.0
2PB000-022	100.00%	926.0
2PB000-023	100.00%	926.0
2PN000-000	100.00%	926.1
2PN000-001	100.00%	926.2
2RF002-000	100.00%	184.2
2RF002-001	100.00%	184.2
2RF003-000	100.00%	184.2
2RF003-001	100.00%	184.2
2RF003-002	100.00%	184.2
2RF003-003	100.00%	184.2
2RF003-004	100.00%	184.2
2RF004-000	7.57%	921.6
2RF004-000	92.43%	935.6
2SE000-001	100.00%	923.1
2SN000-002	100.00%	925.0
2SN000-003	100.00%	925.1
2SS001-000	71.32%	163.1
2SS001-000	28.68%	163.2
2SS002-000	68.28%	184.3
2SS002-000	31.72%	184.7
2SS004-000	100.00%	163.2
2SS005-000	66.95%	163.2
2SS005-000	27.30%	921.0
2SS005-000	5.75%	930.6
2SS006-000	100.00%	921.0
2SS007-000	100.00%	163.2
2SS008-000	100.00%	163.2
2SS010-000	89.95%	163.2
2SS010-000	10.05%	921.0
2200-0225-000	74.54%	920.0
2200-0225-000	25.46%	921.0
2200-0305-000	68.62%	870.0
2200-0305-000	14.50%	920.0
2200-0305-000	16.88%	921.0
2200-0342-000	75.09%	903.1
2200-0342-000	24.91%	920.0
2200-0431-000	92.43%	920.0

Cost Center	% of Cost Center Mapped to FERC	FERC
2200-0431-000	7.57%	921.0
2200-1334-000	100.00%	920.0
2200-2012-000	83.18%	920.0
2200-2012-000	16.82%	921.0
2200-2047-000	100.00%	920.0
2200-2095-000	100.00%	920.0
2200-2166-000	100.00%	921.0
2200-2176-000	53.61%	920.0
2200-2176-000	46.39%	921.0
2200-2229-000	60.62%	920.0
2200-2229-000	39.38%	921.0
2200-2240-000	89.19%	920.0
2200-2240-000	10.81%	921.0
2200-2246-000	85.00%	920.0
2200-2246-000	15.00%	921.0
2200-2268-000	100.00%	920.0
2200-2282-000	85.87%	920.0
2200-2282-000	14.13%	921.0
2200-2313-000	69.44%	920.0
2200-2313-000	30.56%	921.0
2200-2319-000	100.00%	921.0
2200-2337-000	45.48%	920.0
2200-2337-000	25.27%	920.2
2200-2337-000	29.25%	921.0
2200-2339-000	85.52%	920.0
2200-2339-000	14.48%	921.0
2200-2372-000	88.91%	920.0
2200-2372-000	11.09%	921.0
2200-2397-000	72.13%	925.0
2200-2397-000	27.87%	926.0
2200-2398-000	77.92%	925.0
2200-2398-000	22.08%	926.0
2200-2399-000	72.56%	925.0
2200-2399-000	27.44%	926.0
2200-2405-000	78.35%	920.0
2200-2405-000	21.65%	921.0
2200-2406-000	73.24%	920.0
2200-2406-000	26.76%	921.0
2200-2418-000	90.41%	920.0
2200-2418-000	9.59%	921.0
2200-2444-000	97.38%	920.0
2200-2444-000	2.62%	921.0
2200-2445-000	88.48%	920.0
2200-2445-000	11.52%	921.0
2200-2446-000	93.59%	920.0

APPENDIX C – GLOSSARY OF ACRONYMS

CARE	California Alternate Rates for Energy
ESAP	Energy Savings Assistance Program
DSM	Demand Side Management
FERC	Federal Energy Regulatory Commission
NSE	Non-Standard Escalation
NSS	Non-Shared Services
O&M	Operations and maintenance
PSEP	Pipeline Safety Enhancement Program
RO	Results of Operations
SS	Shared Services