

Application of SOUTHERN CALIFORNIA GAS)
COMPANY for authority to update its gas revenue)
requirement and base rates)
effective January 1, 2016 (U 904-G))

Application No. 14-11-____
Exhibit No.: (SCG-16-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF JAMES C. SEIFERT
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

NOVEMBER 2014



**2016 General Rate Case - APP
INDEX OF WORKPAPERS**

Exhibit SCG-16-WP - REAL ESTATE

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Overall Summary For Exhibit No. SCG-16-WP

Area:	REAL ESTATE
Witness:	James C. Seifert

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
<i>Non-Shared Services</i>	2,215	2,069	2,131	2,190
<i>Shared Services</i>	14,509	15,641	16,344	16,423
Total	16,724	17,710	18,475	18,613

Note: Totals may include rounding differences.

Southern California Gas Company
 2016 GRC - APP
 Non-Shared Service Workpapers

Area: REAL ESTATE
 Witness: James C. Seifert

Summary of Non-Shared Services Workpapers:

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
		2013	2014	2015
A. Branch Office / DOM's	2,215	2,069	2,131	2,190
Total	2,215	2,069	2,131	2,190

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE
Witness: James C. Seifert
Category: A. Branch Office / DOM's
Workpaper: 2RF007.000

Summary for Category: A. Branch Office / DOM's

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	109	0	0	0
Non-Labor	78	0	0	0
NSE	2,028	2,069	2,131	2,190
Total	2,215	2,069	2,131	2,190
FTE	1.3	0.0	0.0	0.0

Workpapers belonging to this Category:

2RF007.000 Branch Offices/DOM s

Labor	109	0	0	0
Non-Labor	78	0	0	0
NSE	2,028	2,069	2,131	2,190
Total	2,215	2,069	2,131	2,190
FTE	1.3	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2RF007.000 - Branch Offices/DOM s

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE
 Witness: James C. Seifert
 Category: A. Branch Office / DOM's
 Category-Sub: 1. Branch Offices / DOMs
 Workpaper: 2RF007.000 - Branch Offices/DOM s

Activity Description:

This workpaper represents the non shared rents for the SCG Branch Offices and Operating Districts.

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

N/A

NSE - Zero-Based

A zero based forecast was used as it most closely represents the current rents/leases according to signed contracts.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		145	141	219	173	109	0	0	0	
Non-Labor		408	82	228	69	78	0	0	0	
NSE		2,130	2,312	2,146	2,020	2,028	2,069	2,131	2,190	
	Total	2,683	2,536	2,592	2,263	2,215	2,069	2,131	2,190	
FTE		2.1	2.1	2.7	2.1	1.3	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE
 Witness: James C. Seifert
 Category: A. Branch Office / DOM's
 Category-Sub: 1. Branch Offices / DOMs
 Workpaper: 2RF007.000 - Branch Offices/DOM s

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	2,069	2,131	2,190	2,069	2,131	2,190
Total		0	0	0	2,069	2,131	2,190	2,069	2,131	2,190
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	2,069	2,069	0.0	1-Sided Adj

Based on forecasted rent schedule.

2014 Total	0	0	2,069	2,069	0.0	
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2015	0	0	2,131	2,131	0.0	1-Sided Adj
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Based on forecasted rent schedule.

2015 Total	0	0	2,131	2,131	0.0	
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2016	0	0	2,190	2,190	0.0	1-Sided Adj
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Based on forecasted rent schedule.

2016 Total	0	0	2,190	2,190	0.0	
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Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE
Witness: James C. Seifert
Category: A. Branch Office / DOM's
Category-Sub: 1. Branch Offices / DOMs
Workpaper: 2RF007.000 - Branch Offices/DOM s

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	1,941	2,157	2,070	1,992	2,028
NSE	0	0	0	0	0
Total	1,941	2,157	2,070	1,992	2,028
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	112	112	179	146	94
Non-Labor	-1,573	-2,080	-1,851	-1,924	-1,950
NSE	1,941	2,157	2,070	1,992	2,028
Total	480	188	398	214	172
FTE	1.8	1.8	2.3	1.8	1.1
Recorded-Adjusted (Nominal \$)					
Labor	112	112	179	146	94
Non-Labor	368	76	219	68	78
NSE	1,941	2,157	2,070	1,992	2,028
Total	2,421	2,345	2,468	2,206	2,200
FTE	1.8	1.8	2.3	1.8	1.1
Vacation & Sick (Nominal \$)					
Labor	20	20	30	23	16
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	20	20	30	23	16
FTE	0.3	0.3	0.4	0.3	0.2
Escalation to 2013\$					
Labor	13	10	10	4	0
Non-Labor	40	6	9	1	0
NSE	189	156	76	28	0
Total	242	172	95	34	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	145	141	219	173	109
Non-Labor	408	82	228	69	78
NSE	2,130	2,312	2,146	2,020	2,028
Total	2,683	2,536	2,592	2,263	2,215
FTE	2.1	2.1	2.7	2.1	1.3

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE
Witness: James C. Seifert
Category: A. Branch Office / DOM's
Category-Sub: 1. Branch Offices / DOMs
Workpaper: 2RF007.000 - Branch Offices/DOM s

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	112	112	179	146	94
Non-Labor	-1,573	-2,080	-1,851	-1,924	-1,950
NSE	1,941	2,157	2,070	1,992	2,028
Total	480	188	398	214	172
FTE	1.8	1.8	2.3	1.8	1.1

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	112	368	0	1.8	CCTR Transf	From 2200-2260.000	SLI201405141325 28620
Transfer Real Estate costs from workpaper 2RF004.000 CC 2200-2260 to workpaper 2RF007.000 CC 2200-2135 due to re-org.							

2009	0	-1,941	1,941	0.0	1-Sided Adj	N/A	TPKKS201311201 20245890
Transfer to NSE							

2009 Total	112	-1,573	1,941	1.8			
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2010	112	76	0	1.8	CCTR Transf	From 2200-2260.000	SLI201405141326 39880
Transfer Real Estate costs from workpaper 2RF004.000 CC 2200-2260 to workpaper 2RF007.001 CC 2200-2135 due to re-org.							

2010	0	-2,157	2,157	0.0	1-Sided Adj	N/A	TPKKS201311201 20431640
Transfer to NSE							

2010 Total	112	-2,080	2,157	1.8			
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2011	179	219	0	2.3	CCTR Transf	From 2200-2260.000	SLI201405141327 55250
Transfer Real Estate costs from workpaper 2RF004.000 CC 2200-2260 to workpaper 2RF007.001 CC 2200-2135 due to re-org.							

2011	0	-2,070	2,070	0.0	1-Sided Adj	N/A	TPKKS201311201 20601873
Transfer to NSE							

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE
 Witness: James C. Seifert
 Category: A. Branch Office / DOM's
 Category-Sub: 1. Branch Offices / DOMs
 Workpaper: 2RF007.000 - Branch Offices/DOM s

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2011 Total	179	-1,851	2,070	2.3			
2012	146	68	0	1.8	CCTR Transf	From 2200-2260.000	SLI201405141329 36480
							Transfer Real Estate costs from workpaper 2RF004.000 CC 2200-2260 to workpaper 2RF007.001 CC 2200-2135 due to re-org.
2012	0	-1,992	1,992	0.0	1-Sided Adj	N/A	TPKKS201311201 20720480
							Transfer to NSE
2012 Total	146	-1,924	1,992	1.8			
2013	0	-2,028	2,028	0.0	1-Sided Adj	N/A	SLI201402070947 47170
							Transfer to NSE
2013	94	78	0	1.1	CCTR Transf	From 2200-2260.000	SLI201405141624 18377
							Transfer Real Estate costs from workpaper SRF004.000 CC 2200-2260 to workpaper 2RF007.000 CC 2200-2135 due to re-org.
2013 Total	94	-1,950	2,028	1.1			

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
Witness: James C. Seifert

Summary of Shared Services Workpapers:

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
A. GCT RENTS	13,200	14,294	14,968	15,002
B. SCG MICROWAVE RENTS	1,309	1,347	1,376	1,421
Total	14,509	15,641	16,344	16,423

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
Witness: James C. Seifert
Category: A. GCT RENTS
Cost Center: 2200-0618.000

Summary for Category: A. GCT RENTS

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	0	0	0	0
Non-Labor	-297	0	0	0
NSE	13,497	14,294	14,968	15,002
Total	13,200	14,294	14,968	15,002
FTE	0.0	0.0	0.0	0.0

Cost Centers belonging to this Category:

2200-0618.000 GCT RENTS

Labor	0	0	0	0
Non-Labor	-297	0	0	0
NSE	13,497	14,294	14,968	15,002
Total	13,200	14,294	14,968	15,002
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0618.000 - GCT RENTS

Southern California Gas Company
2016 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
 Witness: James C. Seifert
 Category: A. GCT RENTS
 Category-Sub: 1. GCT RENTS
 Cost Center: 2200-0618.000 - GCT RENTS

Activity Description:

The cost center contains the SCG Gas Tower rents and operating expenses.

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

N/A

NSE - Zero-Based

A zero based forecast was used as it mostly closely represents the current shared rents at SCG according to signed contract/lease.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		-386	-490	-545	-654	-297	0	0	0	
NSE		28,493	23,867	20,372	14,838	13,497	14,294	14,968	15,002	
Total		28,106	23,377	19,827	14,184	13,200	14,294	14,968	15,002	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
Witness: James C. Seifert
Category: A. GCT RENTS
Category-Sub: 1. GCT RENTS
Cost Center: 2200-0618.000 - GCT RENTS

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	-297	13,497	13,200	0.00	0	0	14,294	14,294	0.00
Total Incurred	0	-297	13,497	13,200	0.00	0	0	14,294	14,294	0.00
% Allocation										
Retained	98.83%	98.83%				98.83%	98.83%			
SEU	0.33%	0.33%				0.33%	0.33%			
CORP	0.84%	0.84%				0.84%	0.84%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	0	14,968	14,968	0.00	0	0	15,002	15,002	0.00
Total Incurred	0	0	14,968	14,968	0.00	0	0	15,002	15,002	0.00
% Allocation										
Retained	98.83%	98.83%				98.83%	98.83%			
SEU	0.33%	0.33%				0.33%	0.33%			
CORP	0.84%	0.84%				0.84%	0.84%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

Revised to reflect the updated allocation %s

Cost Center Allocation Percentage for 2014

Revised to reflect updated allocation%

Cost Center Allocation Percentage for 2015

Revised to reflect updated allocation %s

Cost Center Allocation Percentage for 2016

Revised to reflect updated allocation %s

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
 Witness: James C. Seifert
 Category: A. GCT RENTS
 Category-Sub: 1. GCT RENTS
 Cost Center: 2200-0618.000 - GCT RENTS

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	14,294	14,968	15,002	14,294	14,968	15,002
Total		0	0	0	14,294	14,968	15,002	14,294	14,968	15,002
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014	0	0	61	61	0.0	1-Sided Adj
Adjustment to reflect Landlord credit received during 2013 through 2016 over the lease term.						
2014	0	0	14,233	14,233	0.0	1-Sided Adj
Forecast reflects 2014 expenses based on rent schedule.						
2014 Total	0	0	14,294	14,294	0.0	
2015	0	0	509	509	0.0	1-Sided Adj
Adjustment for GCT Wellness Center.						
2015	0	0	-122	-122	0.0	1-Sided Adj
Adjustment to reflect Landlord credit received during 2013 through 2016 over the lease term.						
2015	0	0	14,581	14,581	0.0	1-Sided Adj
Forecast reflects 2015 expenses based on rent schedule.						
2015 Total	0	0	14,968	14,968	0.0	
2016	0	0	1,600	1,600	0.0	1-Sided Adj
Placeholder - Adjustment to reflect Landlord Operating Exp credit						
2016	0	0	509	509	0.0	1-Sided Adj
Adjustment for GCT Wellness Center.						

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
 Witness: James C. Seifert
 Category: A. GCT RENTS
 Category-Sub: 1. GCT RENTS
 Cost Center: 2200-0618.000 - GCT RENTS

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2016	0	0	3,676	3,676	0.0	1-Sided Adj
Adjustment to reflect Landlord credit received during 2013 through 2016 over the lease term.						
2016	0	0	9,217	9,217	0.0	1-Sided Adj
Forecast reflects 2016 expenses based on rent schedule.						
2016 Total	0	0	15,002	15,002	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
Witness: James C. Seifert
Category: A. GCT RENTS
Category-Sub: 1. GCT RENTS
Cost Center: 2200-0618.000 - GCT RENTS

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	34,100	29,209	24,694	14,697	13,257
NSE	0	0	0	0	0
Total	34,100	29,209	24,694	14,697	13,257
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-34,451	-29,665	-25,216	-15,336	-13,554
NSE	26,025	22,292	19,533	14,538	13,497
Total	-8,426	-7,373	-5,684	-798	-56
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	-351	-457	-522	-640	-297
NSE	26,025	22,292	19,533	14,538	13,497
Total	25,674	21,835	19,011	13,898	13,200
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	-35	-33	-23	-14	0
NSE	2,467	1,575	839	300	0
Total	2,433	1,542	816	285	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	-386	-490	-545	-654	-297
NSE	28,493	23,867	20,372	14,838	13,497
Total	28,106	23,377	19,827	14,184	13,200
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
Witness: James C. Seifert
Category: A. GCT RENTS
Category-Sub: 1. GCT RENTS
Cost Center: 2200-0618.000 - GCT RENTS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	-34,451	-29,665	-25,216	-15,336	-13,554
NSE	26,025	22,292	19,533	14,538	13,497
Total	-8,426	-7,373	-5,684	-798	-56
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	0	-351	0	0.0	CCTR Transf	From 2200-0005.019	DSREED2014022 0144432203
Transfer 2009 parking deductions for SCG employees at Gas Company Tower							
2009	0	-8,075	0	0.0	1-Sided Adj	N/A	TPKKS201311131 63217880
Disallowed floors, or 23.68% of total rents							
2009	0	0	26,025	0.0	1-Sided Adj	N/A	TPKKS201311131 65000877
All rents are contractual, thus NSE							
2009	0	-26,025	0	0.0	1-Sided Adj	N/A	TPKKS201311131 65217433
All rents are contractual, thus NSE							
2009 Total	0	-34,451	26,025	0.0			
2010	0	-456	0	0.0	CCTR Transf	From 2200-0005.019	DSREED2014022 0144706540
Transfer 2010 SCG employee parking deductions for Gas Company Tower							
2010	0	-6,917	0	0.0	1-Sided Adj	N/A	TPKKS201311131 63445840
Disallowed floors, or 23.68% of total rents							
2010	0	0	22,292	0.0	1-Sided Adj	N/A	TPKKS201311131 63914177
All rents are contractual, thus NSE.							

Note: Totals may include rounding differences.

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Area: REAL ESTATE
Witness: James C. Seifert
Category: A. GCT RENTS
Category-Sub: 1. GCT RENTS
Cost Center: 2200-0618.000 - GCT RENTS

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2010	0	-22,292	0	0.0	1-Sided Adj	N/A	TPKKS201311131 64316147

All rents are contractual, thus NSE.

2010 Total	0	-29,665	22,292	0.0			
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2011	0	-522	0	0.0	CCTR Transf	From 2200-0005.019	DSREED2014022 0144924763
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Transfer 2011 SCG employee parking deductions for Gas Company Tower

2011	0	-18	0	0.0	1-Sided Adj	N/A	TPKKS201311191 40011090
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GCT lease payment adjusted for 15 year lease agreement

2011	0	-5,144	0	0.0	1-Sided Adj	N/A	TPKKS201311201 11224753
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GCT lease payment adjusted for 15 lease agreement

2011	0	-19,533	0	0.0	1-Sided Adj	N/A	TPKKS201311201 11625250
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All rents are contractual, thus NSE

2011	0	0	19,533	0.0	1-Sided Adj	N/A	TPKKS201311201 13422353
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All rents are contractual, thus NSE

2011 Total	0	-25,216	19,533	0.0			
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2012	0	-640	0	0.0	CCTR Transf	From 2200-0005.019	DSREED2014022 0145010523
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Transfer 2012 SCG employee parking deductions for Gas Company Tower

2012	0	-158	0	0.0	1-Sided Adj	N/A	TPKKS201311191 40618560
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GCT lease payment adjusted for 15 year lease agreement

2012	0	-14,538	0	0.0	1-Sided Adj	N/A	TPKKS201311201 13617630
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All rents are contractual, thus NSE

2012	0	0	14,538	0.0	1-Sided Adj	N/A	TPKKS201311201 13653080
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All rents are contractual, thus NSE

2012 Total	0	-15,336	14,538	0.0			
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Note: Totals may include rounding differences.

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Area: REAL ESTATE
 Witness: James C. Seifert
 Category: A. GCT RENTS
 Category-Sub: 1. GCT RENTS
 Cost Center: 2200-0618.000 - GCT RENTS

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2013	0	-751	0	0.0	CCTR Transf	From 2200-0005.019	DSREED2014022 0145122240
Transfer 2013 SCG employee parking deductions for Gas Company Tower							
2013	0	0	240	0.0	1-Sided Adj	N/A	SLI201402101345 54623
GCT lease payment adjusted for 15 year lease agreement.							
2013	0	-13,257	13,257	0.0	1-Sided Adj	N/A	SLI201402101414 17387
All rents are contractual thus NSE*							
2013	0	455	0	0.0	CCTR Transf	From 2200-2260.000	SLI201405141631 03600
Transfer GTC property tax from workpaper 2RF004.000 CC 2200-2260 to workpaper 2200-0618.000 because the function is performed in the transfer-to cost center.							
2013 Total	0	-13,554	13,497	0.0			

Note: Totals may include rounding differences.

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Area: REAL ESTATE
Witness: James C. Seifert
Category: B. SCG MICROWAVE RENTS
Cost Center: 2200-2284.000

Summary for Category: B. SCG MICROWAVE RENTS

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	0	0	0	0
Non-Labor	0	0	0	0
NSE	1,309	1,347	1,376	1,421
Total	1,309	1,347	1,376	1,421
FTE	0.0	0.0	0.0	0.0

Cost Centers belonging to this Category:

2200-2284.000 SCG MICROWAVE RENTS

Labor	0	0	0	0
Non-Labor	0	0	0	0
NSE	1,309	1,347	1,376	1,421
Total	1,309	1,347	1,376	1,421
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2284.000 - SCG MICROWAVE RENTS

Southern California Gas Company
2016 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
 Witness: James C. Seifert
 Category: B. SCG MICROWAVE RENTS
 Category-Sub: 1. SCG MICROWAVE RENTS
 Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Activity Description:

This work paper represents the SCG Microwave Rent/Leases.

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

N/A

NSE - Zero-Based

A zero based forecast was used as it mostly closely represents the current Microwave Rents at SCG according to signed contract/leases.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	1	0	0	0	0	0	0	
Non-Labor		0	0	0	0	0	0	0	0	
NSE		1,172	1,191	1,205	1,223	1,309	1,347	1,376	1,421	
	Total	1,172	1,191	1,205	1,223	1,309	1,347	1,376	1,421	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
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Area: REAL ESTATE
 Witness: James C. Seifert
 Category: B. SCG MICROWAVE RENTS
 Category-Sub: 1. SCG MICROWAVE RENTS
 Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	0	1,309	1,309	0.00	0	0	1,347	1,347	0.00
Total Incurred	0	0	1,309	1,309	0.00	0	0	1,347	1,347	0.00
% Allocation										
Retained	58.26%	58.26%				58.26%	58.26%			
SEU	38.19%	38.19%				38.19%	38.19%			
CORP	3.55%	3.55%				3.55%	3.55%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	0	1,376	1,376	0.00	0	0	1,421	1,421	0.00
Total Incurred	0	0	1,376	1,376	0.00	0	0	1,421	1,421	0.00
% Allocation										
Retained	58.26%	58.26%				58.26%	58.26%			
SEU	38.19%	38.19%				38.19%	38.19%			
CORP	3.55%	3.55%				3.55%	3.55%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

Revised to reflected updated allocation %s.

Cost Center Allocation Percentage for 2014

Revised to reflected updated allocation %s.

Cost Center Allocation Percentage for 2015

Revised to reflected updated allocation %s.

Cost Center Allocation Percentage for 2016

Revised to reflected updated allocation %s.

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
 Witness: James C. Seifert
 Category: B. SCG MICROWAVE RENTS
 Category-Sub: 1. SCG MICROWAVE RENTS
 Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,347	1,376	1,421	1,347	1,376	1,421
Total		0	0	0	1,347	1,376	1,421	1,347	1,376	1,421
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	1,347	1,347	0.0	1-Sided Adj

Forecast reflects 2014 expenses based on rent schedule.

2014 Total	0	0	1,347	1,347	0.0
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2015	0	0	1,376	1,376	0.0	1-Sided Adj
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Forecast reflects 2015 expenses based on rent schedule.

2015 Total	0	0	1,376	1,376	0.0
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2016	0	0	1,421	1,421	0.0	1-Sided Adj
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Forecast reflects 2016 expenses based on rent schedule.

2016 Total	0	0	1,421	1,421	0.0
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Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
Witness: James C. Seifert
Category: B. SCG MICROWAVE RENTS
Category-Sub: 1. SCG MICROWAVE RENTS
Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	1,070	1,112	1,155	1,198	1,309
NSE	0	0	0	0	0
Total	1,070	1,112	1,155	1,198	1,309
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-1,070	-1,112	-1,155	-1,198	-1,309
NSE	1,070	1,112	1,155	1,198	1,309
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	1,070	1,112	1,155	1,198	1,309
Total	1,070	1,112	1,155	1,198	1,309
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	101	79	50	25	0
Total	101	79	50	25	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	1	0	0	0
Non-Labor	0	0	0	0	0
NSE	1,172	1,191	1,205	1,223	1,309
Total	1,172	1,191	1,205	1,223	1,309
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
 Witness: James C. Seifert
 Category: B. SCG MICROWAVE RENTS
 Category-Sub: 1. SCG MICROWAVE RENTS
 Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	-1,070	-1,112	-1,155	-1,198	-1,309
NSE	1,070	1,112	1,155	1,198	1,309
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	0	-1,070	1,070	0.0	1-Sided Adj	N/A	TPKKS201311201 15051980
All rents are contractual, thus NSE							
2009 Total	0	-1,070	1,070	0.0			
2010	0	-1,112	1,112	0.0	1-Sided Adj	N/A	TPKKS201311201 15309653
All rents are contractual, thus NSE							
2010 Total	0	-1,112	1,112	0.0			
2011	0	-1,155	1,155	0.0	1-Sided Adj	N/A	TPKKS201311201 15502933
All rents are contractual, thus NSE							
2011 Total	0	-1,155	1,155	0.0			
2012	0	-1,198	1,198	0.0	1-Sided Adj	N/A	TPKKS201311201 15649090
All rents are contractual, thus NSE							
2012 Total	0	-1,198	1,198	0.0			

Note: Totals may include rounding differences.

Southern California Gas Company
 2016 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE
 Witness: James C. Seifert
 Category: B. SCG MICROWAVE RENTS
 Category-Sub: 1. SCG MICROWAVE RENTS
 Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2013	0	-1,309	1,309	0.0	1-Sided Adj	N/A	SLI201402101420 31713

All rents are contractual thus NSE.

2013 Total	0	-1,309	1,309	0.0			
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Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE
Witness: James C. Seifert

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-2135	000	OTHER SCG RENT