

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

Application No. 14-11-____
Exhibit No: (SCG-19-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF PETER R. WALL
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

NOVEMBER 2014



Sempra Energy Corporate Center Test Year 2016 General Rate Case Workpaper Index

Witness: Peter R. Wall

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Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Finance

Workpaper: A

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	209	204	197	206	200	211	212	212
Labor Costs	\$ 22,704	\$ 21,991	\$ 21,866	\$ 23,074	\$ 24,265	\$ 23,945	\$ 23,921	\$ 23,921
Non-Labor Costs	28,727	50,462	35,260	44,793	38,490	34,224	34,822	35,201
Total Costs	\$ 51,431	\$ 72,453	\$ 57,127	\$ 67,867	\$ 62,755	\$ 58,170	\$ 58,743	\$ 59,122
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,759	\$ 3,831	\$ 3,673	\$ 3,972	\$ 3,410	\$ 1,437	\$ 2,241	\$ 2,219
So Cal Gas	2,551	3,395	3,222	3,558	2,625	2,814	3,304	3,035
Subtotal - Utilities	\$ 5,310	\$ 7,227	\$ 6,895	\$ 7,530	\$ 6,035	\$ 4,252	\$ 5,545	\$ 5,254
Global/Retained	10,321	31,954	15,043	23,168	16,919	11,217	10,471	11,049
Total Direct Assignments	\$ 15,632	\$ 39,180	\$ 21,938	\$ 30,698	\$ 22,953	\$ 15,469	\$ 16,016	\$ 16,303
ALLOCATIONS								
SDG&E	\$ 10,014	\$ 11,191	\$ 11,007	\$ 11,583	\$ 12,837	\$ 12,443	\$ 12,488	\$ 12,504
So Cal Gas	10,842	10,329	9,840	9,644	10,858	11,636	11,627	11,587
Subtotal - Utilities	\$ 20,856	\$ 21,520	\$ 20,847	\$ 21,227	\$ 23,694	\$ 24,080	\$ 24,115	\$ 24,091
Global/Retained	14,943	11,753	14,342	15,942	16,107	18,621	18,612	18,728
Total Allocations	\$ 35,800	\$ 33,273	\$ 35,189	\$ 37,169	\$ 39,802	\$ 42,701	\$ 42,727	\$ 42,819
BILLED COSTS								
SDG&E	\$ 12,773	\$ 15,022	\$ 14,680	\$ 15,555	\$ 16,246	\$ 13,881	\$ 14,729	\$ 14,723
So Cal Gas	13,394	13,724	13,062	13,202	13,483	14,451	14,931	14,622
Subtotal - Utilities	\$ 26,167	\$ 28,746	\$ 27,742	\$ 28,757	\$ 29,729	\$ 28,331	\$ 29,660	\$ 29,345
Global/Retained	25,265	43,706	29,385	39,110	33,026	29,838	29,083	29,777
Total Billed Costs	\$ 51,431	\$ 72,453	\$ 57,127	\$ 67,867	\$ 62,755	\$ 58,170	\$ 58,743	\$ 59,122

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Allocation Reconciliation**

(2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Finance

Workpaper: A Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 16,246	\$ 13,483	\$ 33,026	\$ 62,755	200
Non-recurring Line of Credit, Trustee, Financing Charges and Underwriting fees	(123)	100	(4,086)	(4,109)	
Non-recurring Consulting.	(974)	(496)	(1,474)	(2,944)	
Elimination of Risk Management Special Projects groups.	(809)	(67)	(43)	(919)	(3)
Full year impact of other staffing and filled vacancies.	165	205	608	978	15
Increased Rating Agency Fees based on average outstanding debt and new debt issuance activity.	37	772	1,311	2,120	
Increased External Audit Fees, Software Licenses and Dues.	203	342	696	1,241	
Change in Allocations 2013-2016	(40)	282	(242)	0	
Total Change from 2013	<u>(1,524)</u>	<u>1,139</u>	<u>(3,249)</u>	<u>(3,633)</u>	<u>12</u>
2016 - TEST YEAR	<u>\$ 14,723</u>	<u>\$ 14,622</u>	<u>\$ 29,777</u>	<u>\$ 59,122</u>	<u>212</u>
Allocations	\$ 12,504	\$ 11,587	\$ 18,728	\$ 42,819	
Direct Assignments	<u>2,219</u>	<u>3,035</u>	<u>11,049</u>	<u>16,303</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 14,723</u>	<u>\$ 14,622</u>	<u>\$ 29,777</u>	<u>\$ 59,122</u>	

Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Allocation Change for Utilities
(2013 \$ - 000's)

Division: Finance

Witness: Peter R. Wall

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCal Gas</u>	<u>Total Utilities</u>
A-1.1	1100-0039-EXECUTIVE VP & CFO	(11)	12	1
	A-1 CFO	(11)	12	1
A-2.1	1100-0338- SVP & CONTROLLER	(19)	(11)	(30)
A-2.2	1100-0054-ASSISTANT CONTROLLER - CORP	2	6	8
A-2.3	1100-0390-SOX COMPLIANCE	(57)	(51)	(108)
A-2.4	1100-0347-ACCOUNTING RESEARCH	2	6	8
A-2.5	1100-0299-CORPORATE PLANNING	(9)	9	-
A-2.6	1100-0049-CORPORATE CENTER ACCOUNTING	1	3	4
A-2.7	1100-0051-CORPORATE & GLOBAL ACCTG	(6)	6	-
A-2.8	1100-0014-TAX ACCOUNTS	4	6	10
A-2.9	1100-0047-FINANCIAL REPORTING	20	38	58
A-2.10	1100-0219-D&T AUDIT FEES	25	96	121
	A-2 Accounting Services	(37)	108	71
A-3.1	1100-0373-CORPORATE TAX SERVICES	80	116	196
	A-3 Tax Services	80	116	196
A-4.1	1100-0112-VP TREASURY	(7)	(4)	(11)
A-4.2	1100-0119-ASSISTANT TREASURER	-	-	-
A-4.3	1100-0114-INSURANCE RISK ADVISORY	2	9	11
A-4.4	1100-0120-PENS & TRUST INV DIR	5	-	5
A-4.5	1100-0121-ENERGY RISK MGMT	-	-	-
A-4.6	1100-0010-DIR ENTERPRISE RISK MGMT	-	-	-
A-4.7	1100-0061-RISK ANALYSIS - SPECIAL PROJECTS	-	-	-
A-4.8	1100-0113-CASH MANAGEMENT	4	14	18
A-4.9	1100-0053-PLANNING AND ANALYSIS	(4)	4	-
A-4.10	1100-0224-CORPORATE - CASH MGMT	-	1	1
A-4.11	1100-0225-CORP - TTEE & RATE AGNCY	-	-	-
A-4.12	1100-0052-PROJECT FINANCE	-	-	-
A-4.13	1100-0393-CORPORATE ECONOMICS	-	-	-
	A-4 Treasury	-	24	24
A-5.1	1100-0375-VP - INVESTOR RELATIONS	2	8	10
A-5.2	1100-0042-INVESTOR RELATIONS	9	26	35
	A-5 Investor Relations	11	34	45
A-6.1	1100-0349-VP AUDIT SERVICES	(76)	(57)	(133)
A-6.2	1100-0041-AUDIT SERVICES	(5)	42	37
A-6.3	1100-0453-AUDIT - LATIN AMERICA	-	-	-
	A-6 Audit Services	(81)	(15)	(96)
A-7.1	1100-0059-SVP CORPORATE DEVELOPMENT	-	-	-
A-7.2	1100-0392-CORPORATE DEVELOPMENT	-	-	-
	A-7 Development / M&A	-	-	-
A-8.1	1100-0340-ACCTG & FINANCE ROTATION	(2)	5	3
	A-8 Financial Leadership Program	(2)	5	3
A	Finance Total	(40)	284	244

SCG/CORPORATE ADMINISTRATION/Exh No:SCG-19-WP/P. WALL

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Escalation Reconciliation**

(\$000's)

Division: Finance

Witness: Peter R. Wall

Workpaper: A Esc Recon

This workpaper details the methodology and rates used to escalate the 2016 Forecast stated in 2013 \$'s in Testimony tables and in Workpaper Department Summaries, to the 2016 \$'s as shown in Testimony tables and in Workpapers A Escalated Department Summaries

	2016 Forecast (in 2013 \$'s)			D Labor/ Non-Labor Indexes	2016 Forecast Escalated	
	A	B	C		E	F
	Standard Costs	Non-Standard Costs	Total Costs (A + B)		Standard Escalated 2016 \$'s (A X D)	Total Escalated Costs (B + E)
A-1 CFO						
Labor	\$ 638	\$ -	\$ 638	2.1458	\$ 685	\$ 685
Non-Labor	441	-	441	2.1524	475	475
Total	<u>1,079</u>	<u>-</u>	<u>1,079</u>		<u>1,160</u>	<u>1,160</u>
A-2 Accounting Services						
Labor	5,558	-	5,558	2.1458	5,963	5,963
Non-Labor	8,037	-	8,037	2.1524	8,649	8,649
Total	<u>13,595</u>	<u>-</u>	<u>13,595</u>		<u>14,612</u>	<u>14,612</u>
A-3 Tax Services						
Labor	6,088	-	6,088	2.1458	6,532	6,532
Non-Labor	3,809	-	3,809	2.1524	4,100	4,100
Total	<u>9,898</u>	<u>-</u>	<u>9,898</u>		<u>10,632</u>	<u>10,632</u>
A-4 Treasury						
Labor	4,782	-	4,782	2.1458	5,131	5,131
Non-Labor	1,936	16,563	18,500	2.1524	2,084	18,647
Total	<u>6,718</u>	<u>16,563</u>	<u>23,281</u>		<u>7,215</u>	<u>23,778</u>
A-5 Investor Relations						
Labor	931	-	931	2.1458	999	999
Non-Labor	824	430	1,254	2.1524	887	1,317
Total	<u>1,755</u>	<u>430</u>	<u>2,185</u>		<u>1,886</u>	<u>2,316</u>
A-6 Audit Services						
Labor	4,101	-	4,101	2.1458	4,400	4,400
Non-Labor	2,691	-	2,691	2.1524	2,896	2,896
Total	<u>6,793</u>	<u>-</u>	<u>6,793</u>		<u>7,297</u>	<u>7,297</u>
A-7 Development / M&A						
Labor	897	-	897	2.1458	962	962
Non-Labor	354	-	354	2.1524	381	381
Total	<u>1,251</u>	<u>-</u>	<u>1,251</u>		<u>1,344</u>	<u>1,344</u>
A-8 Financial Leadership Program						
Labor	925	-	925	2.1458	992	992
Non-Labor	115	-	115	2.1524	124	124
Total	<u>1,251</u>	<u>-</u>	<u>1,251</u>		<u>1,344</u>	<u>1,344</u>
Finance						
Labor	23,921	-	23,921		25,665	25,665
Non-Labor	18,208	16,993	35,201		19,595	36,589
Total	<u>\$ 42,129</u>	<u>\$ 16,993</u>	<u>\$ 59,122</u>		<u>\$ 45,260</u>	<u>\$ 62,253</u>

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Finance

Workpaper: A Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	209	204	197	206	200	211	212	212
Labor Costs	\$ 22,704	\$ 21,991	\$ 21,866	\$ 23,074	\$ 24,265	\$ 24,422	\$ 24,990	\$ 25,665
Non-Labor Costs	28,727	50,462	35,260	44,793	38,490	34,600	35,694	36,589
Total Costs	\$ 51,431	\$ 72,453	\$ 57,127	\$ 67,867	\$ 62,755	\$ 59,022	\$ 60,684	\$ 62,253
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,759	\$ 3,831	\$ 3,673	\$ 3,972	\$ 3,410	\$ 1,442	\$ 2,253	\$ 2,239
So Cal Gas	2,551	3,395	3,222	3,558	2,625	2,820	3,316	3,050
Subtotal - Utilities	\$ 5,310	\$ 7,227	\$ 6,895	\$ 7,530	\$ 6,035	\$ 4,262	\$ 5,569	\$ 5,289
Global/Retained	10,321	31,954	15,043	23,168	16,919	11,225	10,489	11,079
Total Direct Assignments	\$ 15,632	\$ 39,180	\$ 21,938	\$ 30,698	\$ 22,953	\$ 15,487	\$ 16,059	\$ 16,368
ALLOCATIONS								
SDG&E	\$ 10,014	\$ 11,191	\$ 11,007	\$ 11,583	\$ 12,837	\$ 12,689	\$ 13,051	\$ 13,420
So Cal Gas	10,842	10,329	9,840	9,644	10,858	11,866	12,152	12,436
Subtotal - Utilities	\$ 20,856	\$ 21,520	\$ 20,847	\$ 21,227	\$ 23,694	\$ 24,555	\$ 25,203	\$ 25,856
Global/Retained	14,943	11,753	14,342	15,942	16,107	18,980	19,422	20,029
Total Allocations	\$ 35,800	\$ 33,273	\$ 35,189	\$ 37,169	\$ 39,802	\$ 43,535	\$ 44,625	\$ 45,885
BILLED COSTS								
SDG&E	\$ 12,773	\$ 15,022	\$ 14,680	\$ 15,555	\$ 16,246	\$ 14,131	\$ 15,304	\$ 15,659
So Cal Gas	13,394	13,724	13,062	13,202	13,483	14,686	15,468	15,486
Subtotal - Utilities	\$ 26,167	\$ 28,746	\$ 27,742	\$ 28,757	\$ 29,729	\$ 28,817	\$ 30,773	\$ 31,145
Global/Retained	25,265	43,706	29,385	39,110	33,026	30,205	29,911	31,108
Total Billed Costs	\$ 51,431	\$ 72,453	\$ 57,127	\$ 67,867	\$ 62,755	\$ 59,022	\$ 60,684	\$ 62,253

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: A-1 CFO

Witness: Peter R. Wall

Cost Center: 1100-0039-EXECUTIVE VP & CFO

Workpaper: A-1.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 664	\$ 673	\$ 673	\$ 646	\$ 675	\$ 638	\$ 638	\$ 638
Non-Labor Costs	336	354	483	385	253	441	441	441
Total Costs	\$ 1,000	\$ 1,026	\$ 1,156	\$ 1,031	\$ 929	\$ 1,079	\$ 1,079	\$ 1,079
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	4	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	54	189	2	43	-	-	-
Total Direct Assignments	\$ -	\$ 54	\$ 197	\$ 2	\$ 43	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 219	\$ 427	\$ 284	\$ 270	\$ 260	\$ 303	\$ 304	\$ 304
So Cal Gas	234	344	279	238	208	268	267	267
Subtotal - Utilities	\$ 453	\$ 771	\$ 563	\$ 508	\$ 468	\$ 571	\$ 571	\$ 571
Global/Retained	547	201	395	521	418	509	508	508
Total Allocations	\$ 1,000	\$ 972	\$ 959	\$ 1,029	\$ 886	\$ 1,079	\$ 1,079	\$ 1,079
BILLED COSTS								
SDG&E	\$ 219	\$ 427	\$ 288	\$ 270	\$ 260	\$ 303	\$ 304	\$ 304
So Cal Gas	234	344	283	238	208	268	267	267
Subtotal - Utilities	\$ 453	\$ 771	\$ 571	\$ 508	\$ 468	\$ 571	\$ 571	\$ 571
Global/Retained	547	255	585	523	461	509	508	508
Total Billed Costs	\$ 1,000	\$ 1,026	\$ 1,156	\$ 1,031	\$ 929	\$ 1,079	\$ 1,079	\$ 1,079

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance
Department: A-1 CFO
Cost Center: 1100-0039-EXECUTIVE VP & CFO
Workpaper: A-1.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 260	\$ 208	\$ 461	\$ 929	2
Consulting	54	48	49	151	
Change in Allocations 2013-2016	(11)	12	(1)	(0)	
Total Change from 2013	<u>44</u>	<u>59</u>	<u>48</u>	<u>151</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 304</u>	<u>\$ 267</u>	<u>\$ 508</u>	<u>\$ 1,079</u>	<u>2</u>
2016 ALLOCATION METHOD					
VPCFO	<u>28.1%</u>	<u>24.8%</u>	<u>47.1%</u>	<u>100.0%</u>	
Allocations	\$ 304	\$ 267	\$ 508	\$ 1,079	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ 304</u>	<u>\$ 267</u>	<u>\$ 508</u>	<u>\$ 1,079</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-1 CFO

Witness: Peter R. Wall

Cost Center: 1100-0039-EXECUTIVE VP & CFO

Workpaper: A-1.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 664	\$ 673	\$ 673	\$ 646	\$ 675	\$ 651	\$ 667	\$ 685
Non-Labor Costs	336	354	483	385	253	450	462	475
Total Costs	\$ 1,000	\$ 1,026	\$ 1,156	\$ 1,031	\$ 929	\$ 1,101	\$ 1,129	\$ 1,160
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	4	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	54	189	2	43	-	-	-
Total Direct Assignments	\$ -	\$ 54	\$ 197	\$ 2	\$ 43	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 219	\$ 427	\$ 284	\$ 270	\$ 260	\$ 309	\$ 318	\$ 326
So Cal Gas	234	344	279	238	208	273	280	287
Subtotal - Utilities	\$ 453	\$ 771	\$ 563	\$ 508	\$ 468	\$ 582	\$ 597	\$ 613
Global/Retained	547	201	395	521	418	519	532	546
Total Allocations	\$ 1,000	\$ 972	\$ 959	\$ 1,029	\$ 886	\$ 1,101	\$ 1,129	\$ 1,160
BILLED COSTS								
SDG&E	\$ 219	\$ 427	\$ 288	\$ 270	\$ 260	\$ 309	\$ 318	\$ 326
So Cal Gas	234	344	283	238	208	273	280	287
Subtotal - Utilities	\$ 453	\$ 771	\$ 571	\$ 508	\$ 468	\$ 582	\$ 597	\$ 613
Global/Retained	547	255	585	523	461	519	532	546
Total Billed Costs	\$ 1,000	\$ 1,026	\$ 1,156	\$ 1,031	\$ 929	\$ 1,101	\$ 1,129	\$ 1,160

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A Finance

Witness: Peter R. Wall

Cost Center: A-2 Accounting Services

Workpaper: A-2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	57	52	42	43	45	50	52	52
Labor Costs	\$ 5,548	\$ 4,898	\$ 4,429	\$ 5,116	\$ 5,213	\$ 5,370	\$ 5,558	\$ 5,558
Non-Labor Costs	7,219	6,179	7,181	6,816	7,792	8,366	8,272	8,037
Total Costs	\$ 12,767	\$ 11,077	\$ 11,609	\$ 11,932	\$ 13,005	\$ 13,736	\$ 13,830	\$ 13,595
DIRECT ASSIGNMENTS								
SDG&E	\$ 168	\$ 92	\$ 60	\$ 45	\$ 94	\$ 100	\$ 100	\$ 100
So Cal Gas	240	117	65	39	(6)	50	50	50
Subtotal - Utilities	\$ 408	\$ 209	\$ 125	\$ 84	\$ 88	\$ 150	\$ 150	\$ 150
Global/Retained	545	169	1,230	716	215	201	201	201
Total Direct Assignments	\$ 953	\$ 377	\$ 1,354	\$ 800	\$ 303	\$ 351	\$ 351	\$ 351
ALLOCATIONS								
SDG&E	\$ 3,999	\$ 3,939	\$ 3,532	\$ 3,902	\$ 4,452	\$ 4,439	\$ 4,567	\$ 4,561
So Cal Gas	4,531	4,053	3,739	4,036	4,317	4,579	4,606	4,560
Subtotal - Utilities	\$ 8,531	\$ 7,992	\$ 7,272	\$ 7,938	\$ 8,768	\$ 9,018	\$ 9,173	\$ 9,121
Global/Retained	3,283	2,708	2,983	3,193	3,933	4,368	4,306	4,124
Total Allocations	\$ 11,814	\$ 10,700	\$ 10,255	\$ 11,131	\$ 12,702	\$ 13,386	\$ 13,479	\$ 13,244
BILLED COSTS								
SDG&E	\$ 4,167	\$ 4,031	\$ 3,592	\$ 3,947	\$ 4,546	\$ 4,539	\$ 4,667	\$ 4,661
So Cal Gas	4,771	4,170	3,805	4,075	4,311	4,629	4,656	4,610
Subtotal - Utilities	\$ 8,938	\$ 8,200	\$ 7,397	\$ 8,022	\$ 8,857	\$ 9,168	\$ 9,323	\$ 9,271
Global/Retained	3,828	2,876	4,213	3,909	4,148	4,569	4,506	4,324
Total Billed Costs	\$ 12,767	\$ 11,077	\$ 11,609	\$ 11,932	\$ 13,005	\$ 13,736	\$ 13,830	\$ 13,595

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-2 Accounting Services

Workpaper: A-2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 4,546	\$ 4,311	\$ 4,148	\$ 13,005	45
Full year impact of staffing and filled vacancies, due to leave of absence and transfers from tax services.	90	122	181	393	7
Annual maintenance for new Financial Systems Reporting Software needed to support SEC filing requirements.	43	48	56	147	
Increased PCAOB dues based on several factors including market capitalization.	19	22	9	50	
Change in Allocations 2013-2016	(37)	108	(70)	0	
Total Change from 2013	<u>115</u>	<u>299</u>	<u>176</u>	<u>590</u>	<u>7</u>
2016 - TEST YEAR	<u>\$ 4,661</u>	<u>\$ 4,610</u>	<u>\$ 4,324</u>	<u>\$ 13,595</u>	<u>52</u>
Allocations	\$ 4,561	\$ 4,560	\$ 4,124	\$ 13,244	
Direct Assignments	<u>100</u>	<u>50</u>	<u>201</u>	<u>351</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 4,661</u>	<u>\$ 4,610</u>	<u>\$ 4,324</u>	<u>\$ 13,595</u>	

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: A Finance

Witness: Peter R. Wall

Cost Center: A-2 Accounting Services

Workpaper: A-2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	57	52	42	43	45	50	52	52
Labor Costs	\$ 5,548	\$ 4,898	\$ 4,429	\$ 5,116	\$ 5,213	\$ 5,477	\$ 5,806	\$ 5,963
Non-Labor Costs	7,219	6,179	7,181	6,816	7,792	8,535	8,661	8,649
Total Costs	\$ 12,767	\$ 11,077	\$ 11,609	\$ 11,932	\$ 13,005	\$ 14,012	\$ 14,468	\$ 14,612
DIRECT ASSIGNMENTS								
SDG&E	\$ 168	\$ 92	\$ 60	\$ 45	\$ 94	\$ 102	\$ 105	\$ 108
So Cal Gas	240	117	65	39	(6)	51	52	54
Subtotal - Utilities	\$ 408	\$ 209	\$ 125	\$ 84	\$ 88	\$ 153	\$ 157	\$ 161
Global/Retained	545	169	1,230	716	215	205	210	216
Total Direct Assignments	\$ 953	\$ 377	\$ 1,354	\$ 800	\$ 303	\$ 358	\$ 367	\$ 377
ALLOCATIONS								
SDG&E	\$ 3,999	\$ 3,939	\$ 3,532	\$ 3,902	\$ 4,452	\$ 4,528	\$ 4,779	\$ 4,903
So Cal Gas	4,531	4,053	3,739	4,036	4,317	4,671	4,819	4,902
Subtotal - Utilities	\$ 8,531	\$ 7,992	\$ 7,272	\$ 7,938	\$ 8,768	\$ 9,199	\$ 9,597	\$ 9,804
Global/Retained	3,283	2,708	2,983	3,193	3,933	4,456	4,503	4,430
Total Allocations	\$ 11,814	\$ 10,700	\$ 10,255	\$ 11,131	\$ 12,702	\$ 13,655	\$ 14,101	\$ 14,235
BILLED COSTS								
SDG&E	\$ 4,167	\$ 4,031	\$ 3,592	\$ 3,947	\$ 4,546	\$ 4,630	\$ 4,883	\$ 5,010
So Cal Gas	4,771	4,170	3,805	4,075	4,311	4,722	4,871	4,955
Subtotal - Utilities	\$ 8,938	\$ 8,200	\$ 7,397	\$ 8,022	\$ 8,857	\$ 9,352	\$ 9,754	\$ 9,966
Global/Retained	3,828	2,876	4,213	3,909	4,148	4,660	4,713	4,646
Total Billed Costs	\$ 12,767	\$ 11,077	\$ 11,609	\$ 11,932	\$ 13,005	\$ 14,012	\$ 14,468	\$ 14,612

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0338- SVP & CONTROLLER

Workpaper: A-2.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	-	2	1	2	2	2
Labor Costs	\$ 560	\$ 547	\$ 484	\$ 496	\$ 417	\$ 390	\$ 390	\$ 390
Non-Labor Costs	156	101	76	(289)	139	110	110	110
Total Costs	\$ 716	\$ 648	\$ 560	\$ 207	\$ 557	\$ 501	\$ 501	\$ 501
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	0	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
Global/Retained	52	85	37	-	3	1	1	1
Total Direct Assignments	\$ 52	\$ 85	\$ 37	\$ -	\$ 3	\$ 1	\$ 1	\$ 1
ALLOCATIONS								
SDG&E	\$ 150	\$ 147	\$ 150	\$ 119	\$ 184	\$ 148	\$ 149	\$ 149
So Cal Gas	163	146	149	141	177	151	150	150
Subtotal - Utilities	\$ 313	\$ 293	\$ 299	\$ 260	\$ 361	\$ 300	\$ 299	\$ 299
Global/Retained	352	269	225	(53)	193	200	201	201
Total Allocations	\$ 665	\$ 563	\$ 524	\$ 207	\$ 554	\$ 500	\$ 500	\$ 500
BILLED COSTS								
SDG&E	\$ 150	\$ 147	\$ 150	\$ 119	\$ 184	\$ 148	\$ 149	\$ 149
So Cal Gas	163	146	149	141	177	151	150	150
Subtotal - Utilities	\$ 313	\$ 293	\$ 299	\$ 260	\$ 361	\$ 300	\$ 299	\$ 299
Global/Retained	403	355	261	(53)	196	201	201	201
Total Billed Costs	\$ 716	\$ 648	\$ 560	\$ 207	\$ 557	\$ 501	\$ 501	\$ 501

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance
Department: A-2 Accounting Services
Cost Center: 1100-0338- SVP & CONTROLLER
Workpaper: A-2.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 184	\$ 177	195,845	\$ 557	1
Admin FTE vacancy at year end 2013, replaced in January 2014 at lower salary.	(2)	(2)	(4)	(8)	1
Non-recurring expenses	(14)	(14)	(19)	(48)	
Change in Allocations 2013-2016	(19)	(11)	29	0	
Total Change from 2013	<u>(35)</u>	<u>(27)</u>	<u>6</u>	<u>(56)</u>	<u>1</u>
2016 - TEST YEAR	<u>\$ 149</u>	<u>\$ 150</u>	<u>\$ 201</u>	<u>\$ 501</u>	<u>2</u>
2016 ALLOCATION METHOD					
VPCONTR	<u>29.9%</u>	<u>29.9%</u>	<u>40.2%</u>	<u>100.0%</u>	
Allocations	\$ 149	\$ 150	\$ 201	\$ 500	
Direct Assignments	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 149</u>	<u>\$ 150</u>	<u>\$ 201</u>	<u>\$ 501</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0338- SVP & CONTROLLER

Workpaper: A-2.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	-	2	1	2	2	2
Labor Costs	\$ 560	\$ 547	\$ 484	\$ 496	\$ 417	\$ 398	\$ 408	\$ 419
Non-Labor Costs	156	101	76	(289)	139	113	116	119
Total Costs	\$ 716	\$ 648	\$ 560	\$ 207	\$ 557	\$ 511	\$ 523	\$ 538
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	0	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
Global/Retained	52	85	37	-	3	1	1	1
Total Direct Assignments	\$ 52	\$ 85	\$ 37	\$ -	\$ 3	\$ 1	\$ 1	\$ 1
ALLOCATIONS								
SDG&E	\$ 150	\$ 147	\$ 150	\$ 119	\$ 184	\$ 151	\$ 156	\$ 160
So Cal Gas	163	146	149	141	177	154	157	161
Subtotal - Utilities	\$ 313	\$ 293	\$ 299	\$ 260	\$ 361	\$ 306	\$ 313	\$ 321
Global/Retained	352	269	225	(53)	193	204	210	216
Total Allocations	\$ 665	\$ 563	\$ 524	\$ 207	\$ 554	\$ 510	\$ 523	\$ 537
BILLED COSTS								
SDG&E	\$ 150	\$ 147	\$ 150	\$ 119	\$ 184	\$ 151	\$ 156	\$ 160
So Cal Gas	163	146	149	141	177	154	157	161
Subtotal - Utilities	\$ 313	\$ 293	\$ 299	\$ 260	\$ 361	\$ 306	\$ 313	\$ 321
Global/Retained	403	355	261	(53)	196	205	211	216
Total Billed Costs	\$ 716	\$ 648	\$ 560	\$ 207	\$ 557	\$ 511	\$ 523	\$ 538

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0054-ASSISTANT CONTROLLER - CORP

Workpaper: A-2.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	2	1	2	2	2	2
Labor Costs	\$ 214	\$ 232	\$ 262	\$ 359	\$ 401	\$ 299	\$ 273	\$ 273
Non-Labor Costs	12	50	34	62	15	15	15	15
Total Costs	\$ 226	\$ 283	\$ 296	\$ 421	\$ 416	\$ 314	\$ 288	\$ 288
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 3	\$ (0)	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	(0)	(0)	1	-	-	-	-
Subtotal - Utilities	\$ -	\$ 2	\$ (0)	\$ 2	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	4	(0)	0	0	-	-	-
Total Direct Assignments	\$ -	\$ 6	\$ (0)	\$ 2	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 86	\$ 111	\$ 111	\$ 156	\$ 160	\$ 117	\$ 110	\$ 112
So Cal Gas	98	114	118	160	156	122	112	112
Subtotal - Utilities	\$ 185	\$ 225	\$ 228	\$ 316	\$ 316	\$ 239	\$ 222	\$ 224
Global/Retained	41	51	68	103	100	75	66	64
Total Allocations	\$ 226	\$ 276	\$ 297	\$ 419	\$ 416	\$ 314	\$ 288	\$ 288
BILLED COSTS								
SDG&E	\$ 86	\$ 113	\$ 111	\$ 157	\$ 160	\$ 117	\$ 110	\$ 112
So Cal Gas	98	114	117	161	156	122	112	112
Subtotal - Utilities	\$ 185	\$ 228	\$ 228	\$ 318	\$ 316	\$ 239	\$ 222	\$ 224
Global/Retained	41	55	68	103	100	75	66	64
Total Billed Costs	\$ 226	\$ 283	\$ 296	\$ 421	\$ 416	\$ 314	\$ 288	\$ 288

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-2 Accounting Services

Cost Center: 1100-0054-ASSISTANT CONTROLLER - CORP

Workpaper: A-2.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 160	\$ 156	\$ 100	\$ 416	2
Non-recurring relocation costs	(50)	(50)	(29)	(128)	
Change in Allocations 2013-2016	2	6	(8)	(0)	
Total Change from 2013	<u>(48)</u>	<u>(43)</u>	<u>(37)</u>	<u>(128)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 112</u>	<u>\$ 112</u>	<u>\$ 64</u>	<u>\$ 288</u>	<u>2</u>
2016 ALLOCATION METHOD					
MFBASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 112	\$ 112	\$ 64	\$ 288	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 112</u>	<u>\$ 112</u>	<u>\$ 64</u>	<u>\$ 288</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0054-ASSISTANT CONTROLLER - CORP

Workpaper: A-2.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	2	1	2	2	2	2
Labor Costs	\$ 214	\$ 232	\$ 262	\$ 359	\$ 401	\$ 305	\$ 285	\$ 292
Non-Labor Costs	12	50	34	62	15	16	16	17
Total Costs	\$ 226	\$ 283	\$ 296	\$ 421	\$ 416	\$ 321	\$ 301	\$ 309
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 3	\$ (0)	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	(0)	(0)	1	-	-	-	-
Subtotal - Utilities	\$ -	\$ 2	\$ (0)	\$ 2	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	4	(0)	0	0	-	-	-
Total Direct Assignments	\$ -	\$ 6	\$ (0)	\$ 2	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 86	\$ 111	\$ 111	\$ 156	\$ 160	\$ 120	\$ 115	\$ 120
So Cal Gas	98	114	118	160	156	125	117	120
Subtotal - Utilities	\$ 185	\$ 225	\$ 228	\$ 316	\$ 316	\$ 244	\$ 232	\$ 241
Global/Retained	41	51	68	103	100	76	69	68
Total Allocations	\$ 226	\$ 276	\$ 297	\$ 419	\$ 416	\$ 321	\$ 301	\$ 309
BILLED COSTS								
SDG&E	\$ 86	\$ 113	\$ 111	\$ 157	\$ 160	\$ 120	\$ 115	\$ 120
So Cal Gas	98	114	117	161	156	125	117	120
Subtotal - Utilities	\$ 185	\$ 228	\$ 228	\$ 318	\$ 316	\$ 244	\$ 232	\$ 241
Global/Retained	41	55	68	103	100	76	69	68
Total Billed Costs	\$ 226	\$ 283	\$ 296	\$ 421	\$ 416	\$ 321	\$ 301	\$ 309

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0390-SOX COMPLIANCE

Workpaper: A-2.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	3	4	4	3	3	4	4	4
Labor Costs	\$ 334	\$ 335	\$ 360	\$ 400	\$ 303	\$ 383	\$ 383	\$ 383
Non-Labor Costs	281	64	362	183	111	143	135	130
Total Costs	\$ 615	\$ 400	\$ 722	\$ 583	\$ 414	\$ 526	\$ 518	\$ 512
DIRECT ASSIGNMENTS								
SDG&E	\$ 23	\$ 3	\$ 11	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	26	3	12	1	-	-	-	-
Subtotal - Utilities	\$ 49	\$ 7	\$ 22	\$ 3	\$ -	\$ -	\$ -	\$ -
Global/Retained	173	25	80	9	-	-	-	-
Total Direct Assignments	\$ 221	\$ 31	\$ 102	\$ 12	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 151	\$ 148	\$ 230	\$ 212	\$ 159	\$ 129	\$ 128	\$ 127
So Cal Gas	171	152	245	219	155	134	131	129
Subtotal - Utilities	\$ 322	\$ 300	\$ 475	\$ 431	\$ 315	\$ 263	\$ 259	\$ 256
Global/Retained	71	68	144	140	100	263	259	256
Total Allocations	\$ 393	\$ 368	\$ 619	\$ 571	\$ 414	\$ 526	\$ 518	\$ 512
BILLED COSTS								
SDG&E	\$ 174	\$ 151	\$ 241	\$ 214	\$ 159	\$ 129	\$ 128	\$ 127
So Cal Gas	197	156	256	220	155	134	131	129
Subtotal - Utilities	\$ 371	\$ 307	\$ 498	\$ 434	\$ 315	\$ 263	\$ 259	\$ 256
Global/Retained	244	93	224	149	100	263	259	256
Total Billed Costs	\$ 615	\$ 400	\$ 722	\$ 583	\$ 414	\$ 526	\$ 518	\$ 512

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-2 Accounting Services

Cost Center: 1100-0390-SOX COMPLIANCE

Workpaper: A-2.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 159	\$ 155	\$ 100	\$ 414	3
New FTE required for growing international audit requirements; allocation method was switched to reflect this change.	24	25	49	98	1
Change in Allocations 2013-2016	(57)	(51)	107	-	
Total Change from 2013	<u>(33)</u>	<u>(26)</u>	<u>156</u>	<u>98</u>	<u>1</u>
2016 - TEST YEAR	<u>\$ 127</u>	<u>\$ 129</u>	<u>\$ 256</u>	<u>\$ 512</u>	<u>4</u>
2016 ALLOCATION METHOD					
MFSPPLIT	<u>24.8%</u>	<u>25.2%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 127	\$ 129	\$ 256	\$ 512	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ 127</u>	<u>\$ 129</u>	<u>\$ 256</u>	<u>\$ 512</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0390-SOX COMPLIANCE

Workpaper: A-2.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	3	4	4	3	3	4	4	4
Labor Costs	\$ 334	\$ 335	\$ 360	\$ 400	\$ 303	\$ 390	\$ 400	\$ 410
Non-Labor Costs	281	64	362	183	111	146	142	140
Total Costs	\$ 615	\$ 400	\$ 722	\$ 583	\$ 414	\$ 536	\$ 541	\$ 550
DIRECT ASSIGNMENTS								
SDG&E	\$ 23	\$ 3	\$ 11	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	26	3	12	1	-	-	-	-
Subtotal - Utilities	\$ 49	\$ 7	\$ 22	\$ 3	\$ -	\$ -	\$ -	\$ -
Global/Retained	173	25	80	9	-	-	-	-
Total Direct Assignments	\$ 221	\$ 31	\$ 102	\$ 12	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 151	\$ 148	\$ 230	\$ 212	\$ 159	\$ 132	\$ 134	\$ 136
So Cal Gas	171	152	245	219	155	136	137	139
Subtotal - Utilities	\$ 322	\$ 300	\$ 475	\$ 431	\$ 315	\$ 268	\$ 271	\$ 275
Global/Retained	71	68	144	140	100	268	271	275
Total Allocations	\$ 393	\$ 368	\$ 619	\$ 571	\$ 414	\$ 536	\$ 541	\$ 550
BILLED COSTS								
SDG&E	\$ 174	\$ 151	\$ 241	\$ 214	\$ 159	\$ 132	\$ 134	\$ 136
So Cal Gas	197	156	256	220	155	136	137	139
Subtotal - Utilities	\$ 371	\$ 307	\$ 498	\$ 434	\$ 315	\$ 268	\$ 271	\$ 275
Global/Retained	244	93	224	149	100	268	271	275
Total Billed Costs	\$ 615	\$ 400	\$ 722	\$ 583	\$ 414	\$ 536	\$ 541	\$ 550

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0347-ACCOUNTING RESEARCH

Workpaper: A-2.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	3	2	2	2	2	3	3	3
Labor Costs	\$ 389	\$ 267	\$ 253	\$ 264	\$ 321	\$ 374	\$ 374	\$ 374
Non-Labor Costs	46	25	32	18	48	42	42	42
Total Costs	\$ 435	\$ 292	\$ 285	\$ 282	\$ 370	\$ 416	\$ 416	\$ 416
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ 0	\$ -	\$ (6)	\$ -	\$ -	\$ -
So Cal Gas	-	0	0	-	(6)	-	-	-
Subtotal - Utilities	\$ -	\$ 1	\$ 0	\$ -	\$ (12)	\$ -	\$ -	\$ -
Global/Retained	-	0	0	-	(4)	-	-	-
Total Direct Assignments	\$ -	\$ 1	\$ 0	\$ -	\$ (16)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 167	\$ 117	\$ 106	\$ 105	\$ 148	\$ 155	\$ 159	\$ 162
So Cal Gas	189	121	113	108	144	162	162	162
Subtotal - Utilities	\$ 356	\$ 237	\$ 220	\$ 213	\$ 293	\$ 317	\$ 321	\$ 324
Global/Retained	79	54	65	69	93	99	95	92
Total Allocations	\$ 435	\$ 291	\$ 284	\$ 282	\$ 385	\$ 416	\$ 416	\$ 416
BILLED COSTS								
SDG&E	\$ 167	\$ 117	\$ 106	\$ 105	\$ 142	\$ 155	\$ 159	\$ 162
So Cal Gas	189	121	113	108	138	162	162	162
Subtotal - Utilities	\$ 356	\$ 238	\$ 220	\$ 213	\$ 281	\$ 317	\$ 321	\$ 324
Global/Retained	79	54	65	69	89	99	95	92
Total Billed Costs	\$ 435	\$ 292	\$ 285	\$ 282	\$ 370	\$ 416	\$ 416	\$ 416

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-2 Accounting Services

Cost Center: 1100-0347-ACCOUNTING RESEARCH

Workpaper: A-2.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 142	\$ 138	\$ 89	\$ 370	2
Return of Director from maternity leave in 2013.	18	18	10	46	1
Change in Allocations 2013-2016	2	6	(8)	0	
Total Change from 2013	<u>20</u>	<u>24</u>	<u>3</u>	<u>46</u>	<u>1</u>
2016 - TEST YEAR	<u>\$ 162</u>	<u>\$ 162</u>	<u>\$ 92</u>	<u>\$ 416</u>	<u>3</u>
2016 ALLOCATION METHOD					
MFBASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 162	\$ 162	\$ 92	\$ 416	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 162</u>	<u>\$ 162</u>	<u>\$ 92</u>	<u>\$ 416</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0347-ACCOUNTING RESEARCH

Workpaper: A-2.4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	3	2	2	2	2	3	3	3
Labor Costs	\$ 389	\$ 267	\$ 253	\$ 264	\$ 321	\$ 382	\$ 391	\$ 402
Non-Labor Costs	46	25	32	18	48	42	44	45
Total Costs	\$ 435	\$ 292	\$ 285	\$ 282	\$ 370	\$ 424	\$ 435	\$ 446
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ 0	\$ -	\$ (6)	\$ -	\$ -	\$ -
So Cal Gas	-	0	0	-	(6)	-	-	-
Subtotal - Utilities	\$ -	\$ 1	\$ 0	\$ -	\$ (12)	\$ -	\$ -	\$ -
Global/Retained	-	0	0	-	(4)	-	-	-
Total Direct Assignments	\$ -	\$ 1	\$ 0	\$ -	\$ (16)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 167	\$ 117	\$ 106	\$ 105	\$ 148	\$ 158	\$ 166	\$ 174
So Cal Gas	189	121	113	108	144	165	169	174
Subtotal - Utilities	\$ 356	\$ 237	\$ 220	\$ 213	\$ 293	\$ 323	\$ 335	\$ 348
Global/Retained	79	54	65	69	93	101	99	99
Total Allocations	\$ 435	\$ 291	\$ 284	\$ 282	\$ 385	\$ 424	\$ 435	\$ 446
BILLED COSTS								
SDG&E	\$ 167	\$ 117	\$ 106	\$ 105	\$ 142	\$ 158	\$ 166	\$ 174
So Cal Gas	189	121	113	108	138	165	169	174
Subtotal - Utilities	\$ 356	\$ 238	\$ 220	\$ 213	\$ 281	\$ 323	\$ 335	\$ 348
Global/Retained	79	54	65	69	89	101	99	99
Total Billed Costs	\$ 435	\$ 292	\$ 285	\$ 282	\$ 370	\$ 424	\$ 435	\$ 446

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0299-CORPORATE PLANNING

Workpaper: A-2.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	6	3	12	9	9	9	11	11
Labor Costs	\$ 638	\$ 401	\$ 397	\$ 1,158	\$ 985	\$ 1,007	\$ 1,106	\$ 1,106
Non-Labor Costs	146	70	119	330	628	747	661	431
Total Costs	\$ 784	\$ 471	\$ 516	\$ 1,488	\$ 1,613	\$ 1,754	\$ 1,767	\$ 1,537
DIRECT ASSIGNMENTS								
SDG&E	\$ 10	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	10	0	-	-	0	-	-	-
Subtotal - Utilities	\$ 21	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
Global/Retained	8	0	5	7	-	-	-	-
Total Direct Assignments	\$ 29	\$ 0	\$ 5	\$ 7	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 177	\$ 116	\$ 124	\$ 365	\$ 409	\$ 431	\$ 438	\$ 381
So Cal Gas	201	120	132	376	398	446	446	388
Subtotal - Utilities	\$ 377	\$ 236	\$ 255	\$ 740	\$ 806	\$ 877	\$ 883	\$ 769
Global/Retained	377	236	255	740	806	877	883	769
Total Allocations	\$ 755	\$ 471	\$ 510	\$ 1,481	\$ 1,613	\$ 1,754	\$ 1,767	\$ 1,537
BILLED COSTS								
SDG&E	\$ 187	\$ 116	\$ 124	\$ 365	\$ 409	\$ 431	\$ 438	\$ 381
So Cal Gas	211	120	132	376	398	446	446	388
Subtotal - Utilities	\$ 398	\$ 236	\$ 255	\$ 740	\$ 806	\$ 877	\$ 883	\$ 769
Global/Retained	385	236	261	748	806	877	883	769
Total Billed Costs	\$ 784	\$ 471	\$ 516	\$ 1,488	\$ 1,613	\$ 1,754	\$ 1,767	\$ 1,537

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-2 Accounting Services

Cost Center: 1100-0299-CORPORATE PLANNING

Workpaper: A-2.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 409	\$ 398	\$ 806	\$ 1,613	9
Reflects 2 staff on leave of absence in 2013.	35	36	71	142	2
Non-recurring financial systems consulting in 2013	(54)	(55)	(109)	(218)	
Change in Allocations 2013-2016	(9)	9	0	(0)	
Total Change from 2013	<u>(28)</u>	<u>(10)</u>	<u>(38)</u>	<u>(76)</u>	<u>2</u>
2016 - TEST YEAR	<u>\$ 381</u>	<u>\$ 388</u>	<u>\$ 769</u>	<u>\$ 1,537</u>	<u>11</u>
2016 ALLOCATION METHOD					
MFSPPLIT	<u>24.8%</u>	<u>25.2%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 381	\$ 388	\$ 769	\$ 1,537	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 381</u>	<u>\$ 388</u>	<u>\$ 769</u>	<u>\$ 1,537</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0299-CORPORATE PLANNING

Workpaper: A-2.5 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	6	3	12	9	9	9	11	11
Labor Costs	\$ 638	\$ 401	\$ 397	\$ 1,158	\$ 985	\$ 1,027	\$ 1,155	\$ 1,186
Non-Labor Costs	146	70	119	330	628	762	692	464
Total Costs	\$ 784	\$ 471	\$ 516	\$ 1,488	\$ 1,613	\$ 1,789	\$ 1,847	\$ 1,651
DIRECT ASSIGNMENTS								
SDG&E	\$ 10	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	10	0	-	-	0	-	-	-
Subtotal - Utilities	\$ 21	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
Global/Retained	8	0	5	7	-	-	-	-
Total Direct Assignments	\$ 29	\$ 0	\$ 5	\$ 7	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 177	\$ 116	\$ 124	\$ 365	\$ 409	\$ 439	\$ 458	\$ 409
So Cal Gas	201	120	132	376	398	455	466	416
Subtotal - Utilities	\$ 377	\$ 236	\$ 255	\$ 740	\$ 806	\$ 894	\$ 924	\$ 825
Global/Retained	377	236	255	740	806	894	924	825
Total Allocations	\$ 755	\$ 471	\$ 510	\$ 1,481	\$ 1,613	\$ 1,789	\$ 1,847	\$ 1,651
BILLED COSTS								
SDG&E	\$ 187	\$ 116	\$ 124	\$ 365	\$ 409	\$ 439	\$ 458	\$ 409
So Cal Gas	211	120	132	376	398	455	466	416
Subtotal - Utilities	\$ 398	\$ 236	\$ 255	\$ 740	\$ 806	\$ 894	\$ 924	\$ 825
Global/Retained	385	236	261	748	806	894	924	825
Total Billed Costs	\$ 784	\$ 471	\$ 516	\$ 1,488	\$ 1,613	\$ 1,789	\$ 1,847	\$ 1,651

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0049-CORPORATE CENTER ACCOUNTING

Workpaper: A-2.6

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	6	5	4	6	-	-	-	-
Labor Costs	\$ 650	\$ 518	\$ 311	\$ 325	\$ 161	\$ -	\$ -	\$ -
Non-Labor Costs	23	6	2	10	9	-	-	-
Total Costs	\$ 673	\$ 524	\$ 313	\$ 335	\$ 170	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 258	\$ 210	\$ 117	\$ 124	\$ 65	\$ -	\$ -	\$ -
So Cal Gas	293	217	125	128	64	-	-	-
Subtotal - Utilities	\$ 551	\$ 427	\$ 242	\$ 253	\$ 129	\$ -	\$ -	\$ -
Global/Retained	122	97	71	82	41	-	-	-
Total Allocations	\$ 673	\$ 524	\$ 313	\$ 335	\$ 170	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 258	\$ 210	\$ 117	\$ 124	\$ 65	\$ -	\$ -	\$ -
So Cal Gas	293	217	125	128	64	-	-	-
Subtotal - Utilities	\$ 551	\$ 427	\$ 242	\$ 253	\$ 129	\$ -	\$ -	\$ -
Global/Retained	122	97	71	82	41	-	-	-
Total Billed Costs	\$ 673	\$ 524	\$ 313	\$ 335	\$ 170	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-2 Accounting Services

Cost Center: 1100-0049-CORPORATE CENTER ACCOUNTING

Workpaper: A-2.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 65	\$ 64	\$ 41	\$ 170	0
This cost center was combined with 1100-0051 in 2013 and closed. See A-2.7 Recon.	(66)	(66)	(38)	(170)	
Change in Allocations 2013-2016	1	3	(3)	-	
Total Change from 2013	<u>(65)</u>	<u>(64)</u>	<u>(41)</u>	<u>(170)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0049-CORPORATE CENTER ACCOUNTING

Workpaper: A-2.6 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	6	5	4	6	-	-	-	-
Labor Costs	\$ 650	\$ 518	\$ 311	\$ 325	\$ 161	\$ -	\$ -	\$ -
Non-Labor Costs	23	6	2	10	9	-	-	-
Total Costs	\$ 673	\$ 524	\$ 313	\$ 335	\$ 170	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 258	\$ 210	\$ 117	\$ 124	\$ 65	\$ -	\$ -	\$ -
So Cal Gas	293	217	125	128	64	-	-	-
Subtotal - Utilities	\$ 551	\$ 427	\$ 242	\$ 253	\$ 129	\$ -	\$ -	\$ -
Global/Retained	122	97	71	82	41	-	-	-
Total Allocations	\$ 673	\$ 524	\$ 313	\$ 335	\$ 170	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 258	\$ 210	\$ 117	\$ 124	\$ 65	\$ -	\$ -	\$ -
So Cal Gas	293	217	125	128	64	-	-	-
Subtotal - Utilities	\$ 551	\$ 427	\$ 242	\$ 253	\$ 129	\$ -	\$ -	\$ -
Global/Retained	122	97	71	82	41	-	-	-
Total Billed Costs	\$ 673	\$ 524	\$ 313	\$ 335	\$ 170	\$ -	\$ -	\$ -

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0051-CORPORATE & GLOBAL ACCTG

Workpaper: A-2.7

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	5	6	5	6	12	12	12	12
Labor Costs	\$ 230	\$ 508	\$ 477	\$ 534	\$ 1,010	\$ 1,183	\$ 1,183	\$ 1,183
Non-Labor Costs	34	18	40	24	29	62	62	62
Total Costs	\$ 264	\$ 526	\$ 517	\$ 557	\$ 1,039	\$ 1,245	\$ 1,245	\$ 1,245
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	27	-	-	6	6	-	-	-
Total Direct Assignments	\$ 27	\$ -	\$ -	\$ 6	\$ 6	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ 130	\$ 125	\$ 136	\$ 262	\$ 306	\$ 308	\$ 308
So Cal Gas	-	134	133	140	255	317	314	314
Subtotal - Utilities	\$ -	\$ 263	\$ 258	\$ 276	\$ 517	\$ 622	\$ 622	\$ 622
Global/Retained	236	263	258	276	517	622	622	622
Total Allocations	\$ 236	\$ 526	\$ 517	\$ 551	\$ 1,033	\$ 1,245	\$ 1,245	\$ 1,245
BILLED COSTS								
SDG&E	\$ -	\$ 130	\$ 125	\$ 136	\$ 262	\$ 306	\$ 308	\$ 308
So Cal Gas	-	134	133	140	255	317	314	314
Subtotal - Utilities	\$ -	\$ 263	\$ 258	\$ 276	\$ 517	\$ 622	\$ 622	\$ 622
Global/Retained	264	263	258	282	523	622	622	622
Total Billed Costs	\$ 264	\$ 526	\$ 517	\$ 557	\$ 1,039	\$ 1,245	\$ 1,245	\$ 1,245

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance
Department: A-2 Accounting Services
Cost Center: 1100-0051-CORPORATE & GLOBAL ACCTG
Workpaper: A-2.7 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 262	\$ 255	\$ 523	\$ 1,039	12
Residual charges related to FTE's transferred from 1100-0047. See A-2.6 Recon.	52	53	100	205	
Change in Allocations 2013-2016	(6)	6	0	(0)	
Total Change from 2013	<u>47</u>	<u>59</u>	<u>99</u>	<u>205</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 308</u>	<u>\$ 314</u>	<u>\$ 622</u>	<u>\$ 1,245</u>	<u>12</u>
2016 ALLOCATION METHOD					
MFSPPLIT	<u>24.8%</u>	<u>25.2%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 308	\$ 314	\$ 622	\$ 1,245	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ 308</u>	<u>\$ 314</u>	<u>\$ 622</u>	<u>\$ 1,245</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0051-CORPORATE & GLOBAL ACCTG

Workpaper: A-2.7 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	5	6	5	6	12	12	12	12
Labor Costs	\$ 230	\$ 508	\$ 477	\$ 534	\$ 1,010	\$ 1,206	\$ 1,236	\$ 1,269
Non-Labor Costs	34	18	40	24	29	63	65	66
Total Costs	\$ 264	\$ 526	\$ 517	\$ 557	\$ 1,039	\$ 1,269	\$ 1,300	\$ 1,336
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	27	-	-	6	6	-	-	-
Total Direct Assignments	\$ 27	\$ -	\$ -	\$ 6	\$ 6	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ 130	\$ 125	\$ 136	\$ 262	\$ 312	\$ 322	\$ 331
So Cal Gas	-	134	133	140	255	323	328	337
Subtotal - Utilities	\$ -	\$ 263	\$ 258	\$ 276	\$ 517	\$ 635	\$ 650	\$ 668
Global/Retained	236	263	258	276	517	635	650	668
Total Allocations	\$ 236	\$ 526	\$ 517	\$ 551	\$ 1,033	\$ 1,269	\$ 1,300	\$ 1,336
BILLED COSTS								
SDG&E	\$ -	\$ 130	\$ 125	\$ 136	\$ 262	\$ 312	\$ 322	\$ 331
So Cal Gas	-	134	133	140	255	323	328	337
Subtotal - Utilities	\$ -	\$ 263	\$ 258	\$ 276	\$ 517	\$ 635	\$ 650	\$ 668
Global/Retained	264	263	258	282	523	635	650	668
Total Billed Costs	\$ 264	\$ 526	\$ 517	\$ 557	\$ 1,039	\$ 1,269	\$ 1,300	\$ 1,336

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0014-TAX ACCOUNTS

Workpaper: A-2.8

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	3	3	5	5	5
Labor Costs	\$ -	\$ -	\$ -	\$ 141	\$ 371	\$ 556	\$ 556	\$ 556
Non-Labor Costs	-	-	-	24	8	146	146	146
Total Costs	\$ -	\$ -	\$ -	\$ 166	\$ 379	\$ 702	\$ 702	\$ 702
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	0	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ 4	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 40	\$ 101	\$ 193	\$ 194	\$ 194
So Cal Gas	-	-	-	37	85	168	167	167
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 77	\$ 186	\$ 361	\$ 362	\$ 362
Global/Retained	-	-	-	84	193	341	340	340
Total Allocations	\$ -	\$ -	\$ -	\$ 162	\$ 379	\$ 702	\$ 702	\$ 702
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 44	\$ 101	\$ 193	\$ 194	\$ 194
So Cal Gas	-	-	-	37	85	168	167	167
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 81	\$ 186	\$ 361	\$ 362	\$ 362
Global/Retained	-	-	-	84	194	341	340	340
Total Billed Costs	\$ -	\$ -	\$ -	\$ 166	\$ 379	\$ 702	\$ 702	\$ 702

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-2 Accounting Services

Cost Center: 1100-0014-TAX ACCOUNTS

Workpaper: A-2.8 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 101	\$ 85	\$ 194	\$ 379	3
Transferred 2 FTE and associated costs for tax accounting and tax financial reporting functions from Tax Department A-3.1.	62	53	108	223	2
Consulting previously expensed from Tax Department A-3.1	28	24	48	100	
Change in Allocations 2013-2016	4	6	(10)	(0)	
Total Change from 2013	<u>93</u>	<u>83</u>	<u>147</u>	<u>323</u>	<u>2</u>
2016 - TEST YEAR	<u>\$ 194</u>	<u>\$ 167</u>	<u>\$ 340</u>	<u>\$ 702</u>	<u>5</u>
2016 ALLOCATION METHOD					
CBTIMETAX	<u>27.7%</u>	<u>23.8%</u>	<u>48.5%</u>	<u>100.0%</u>	
Allocations	\$ 194	\$ 167	\$ 340	\$ 702	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ 194</u>	<u>\$ 167</u>	<u>\$ 340</u>	<u>\$ 702</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0014-TAX ACCOUNTS

Workpaper: A-2.8 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	3	3	5	5	5
Labor Costs	\$ -	\$ -	\$ -	\$ 141	\$ 371	\$ 567	\$ 581	\$ 597
Non-Labor Costs	-	-	-	24	8	149	153	157
Total Costs	\$ -	\$ -	\$ -	\$ 166	\$ 379	\$ 716	\$ 734	\$ 754
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	0	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ 4	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 40	\$ 101	\$ 197	\$ 203	\$ 208
So Cal Gas	-	-	-	37	85	171	175	180
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 77	\$ 186	\$ 368	\$ 378	\$ 388
Global/Retained	-	-	-	84	193	348	356	366
Total Allocations	\$ -	\$ -	\$ -	\$ 162	\$ 379	\$ 716	\$ 734	\$ 754
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 44	\$ 101	\$ 197	\$ 203	\$ 208
So Cal Gas	-	-	-	37	85	171	175	180
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 81	\$ 186	\$ 368	\$ 378	\$ 388
Global/Retained	-	-	-	84	194	348	356	366
Total Billed Costs	\$ -	\$ -	\$ -	\$ 166	\$ 379	\$ 716	\$ 734	\$ 754

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0047-FINANCIAL REPORTING

Workpaper: A-2.9

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	11	11	13	13	13	13
Labor Costs	\$ 209	\$ 213	\$ 635	\$ 1,157	\$ 1,244	\$ 1,178	\$ 1,293	\$ 1,293
Non-Labor Costs	269	47	63	330	325	501	501	501
Total Costs	\$ 478	\$ 261	\$ 698	\$ 1,486	\$ 1,569	\$ 1,679	\$ 1,794	\$ 1,794
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 183	\$ 105	\$ 243	\$ 552	\$ 590	\$ 627	\$ 687	\$ 697
So Cal Gas	207	108	254	569	574	652	697	700
Subtotal - Utilities	\$ 390	\$ 213	\$ 497	\$ 1,121	\$ 1,164	\$ 1,279	\$ 1,384	\$ 1,397
Global/Retained	86	48	201	365	405	400	410	397
Total Allocations	\$ 476	\$ 261	\$ 698	\$ 1,486	\$ 1,569	\$ 1,679	\$ 1,794	\$ 1,794
BILLED COSTS								
SDG&E	\$ 184	\$ 105	\$ 243	\$ 552	\$ 590	\$ 627	\$ 687	\$ 697
So Cal Gas	207	108	254	569	574	652	697	700
Subtotal - Utilities	\$ 391	\$ 213	\$ 497	\$ 1,121	\$ 1,164	\$ 1,279	\$ 1,384	\$ 1,397
Global/Retained	86	48	201	365	405	400	410	397
Total Billed Costs	\$ 478	\$ 261	\$ 698	\$ 1,486	\$ 1,569	\$ 1,679	\$ 1,794	\$ 1,794

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance
Department: A-2 Accounting Services
Cost Center: 1100-0047-FINANCIAL REPORTING
Workpaper: A-2.9 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 590	\$ 574	\$ 405	\$ 1,569	13
Reflects position added mid-year 2013 to support increased financial reporting requirements.	27	28	15	70	
Annual maintenance for new Financial Systems Reporting Software needed to support SEC filing requirements.	43	43	24	110	
Increased PCAOB dues based on several factors including market capitalization.	17	18	10	45	
Change in Allocations 2013-2016	20	38	(58)	0	
Total Change from 2013	<u>108</u>	<u>126</u>	<u>(9)</u>	<u>225</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 697</u>	<u>\$ 700</u>	<u>\$ 397</u>	<u>\$ 1,794</u>	<u>13</u>
2016 ALLOCATION METHOD					
MFBASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 697	\$ 700	\$ 397	\$ 1,794	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 697</u>	<u>\$ 700</u>	<u>\$ 397</u>	<u>\$ 1,794</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0047-FINANCIAL REPORTING

Workpaper: A-2.9 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	11	11	13	13	13	13
Labor Costs	\$ 209	\$ 213	\$ 635	\$ 1,157	\$ 1,244	\$ 1,202	\$ 1,351	\$ 1,388
Non-Labor Costs	269	47	63	330	325	511	524	539
Total Costs	\$ 478	\$ 261	\$ 698	\$ 1,486	\$ 1,569	\$ 1,712	\$ 1,875	\$ 1,926
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 183	\$ 105	\$ 243	\$ 552	\$ 590	\$ 639	\$ 718	\$ 749
So Cal Gas	207	108	254	569	574	665	729	751
Subtotal - Utilities	\$ 390	\$ 213	\$ 497	\$ 1,121	\$ 1,164	\$ 1,304	\$ 1,447	\$ 1,500
Global/Retained	86	48	201	365	405	408	429	426
Total Allocations	\$ 476	\$ 261	\$ 698	\$ 1,486	\$ 1,569	\$ 1,712	\$ 1,875	\$ 1,926
BILLED COSTS								
SDG&E	\$ 184	\$ 105	\$ 243	\$ 552	\$ 590	\$ 639	\$ 718	\$ 749
So Cal Gas	207	108	254	569	574	665	729	751
Subtotal - Utilities	\$ 391	\$ 213	\$ 497	\$ 1,121	\$ 1,164	\$ 1,304	\$ 1,447	\$ 1,500
Global/Retained	86	48	201	365	405	408	429	426
Total Billed Costs	\$ 478	\$ 261	\$ 698	\$ 1,486	\$ 1,569	\$ 1,712	\$ 1,875	\$ 1,926

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0219-D&T AUDIT FEES

Workpaper: A-2.10

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	5,321	5,439	5,784	5,939	6,478	6,600	6,600	6,600
Total Costs	\$ 5,321	\$ 5,439	\$ 5,784	\$ 5,939	\$ 6,478	\$ 6,600	\$ 6,600	\$ 6,600
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 18	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
So Cal Gas	-	23	-	-	-	50	50	50
Subtotal - Utilities	\$ -	\$ 41	\$ -	\$ -	\$ 100	\$ 150	\$ 150	\$ 150
Global/Retained	95	-	1,063	638	210	200	200	200
Total Direct Assignments	\$ 95	\$ 41	\$ 1,063	\$ 638	\$ 310	\$ 350	\$ 350	\$ 350
ALLOCATIONS								
SDG&E	\$ 2,004	\$ 2,168	\$ 1,760	\$ 1,969	\$ 2,373	\$ 2,333	\$ 2,393	\$ 2,430
So Cal Gas	2,275	2,234	1,870	2,030	2,310	2,427	2,428	2,438
Subtotal - Utilities	\$ 4,279	\$ 4,402	\$ 3,630	\$ 3,999	\$ 4,683	\$ 4,760	\$ 4,821	\$ 4,868
Global/Retained	948	997	1,091	1,302	1,485	1,490	1,429	1,383
Total Allocations	\$ 5,227	\$ 5,398	\$ 4,721	\$ 5,301	\$ 6,168	\$ 6,250	\$ 6,250	\$ 6,250
BILLED COSTS								
SDG&E	\$ 2,004	\$ 2,186	\$ 1,760	\$ 1,969	\$ 2,473	\$ 2,433	\$ 2,493	\$ 2,530
So Cal Gas	2,275	2,257	1,870	2,030	2,310	2,477	2,478	2,488
Subtotal - Utilities	\$ 4,279	\$ 4,443	\$ 3,630	\$ 3,999	\$ 4,783	\$ 4,910	\$ 4,971	\$ 5,018
Global/Retained	1,042	997	2,154	1,940	1,694	1,690	1,629	1,583
Total Billed Costs	\$ 5,321	\$ 5,439	\$ 5,784	\$ 5,939	\$ 6,478	\$ 6,600	\$ 6,600	\$ 6,600

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-2 Accounting Services

Cost Center: 1100-0219-D&T AUDIT FEES

Workpaper: A-2.10 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 2,473	\$ 2,310	\$ 1,694	\$ 6,478	0
Escalation of fees to reflect overall growth and compliance needs.	32	82	8	122	
Change in Allocations 2013-2016	25	96	(120)	-	
Total Change from 2013	<u>57</u>	<u>178</u>	<u>(112)</u>	<u>122</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 2,530</u>	<u>\$ 2,488</u>	<u>\$ 1,583</u>	<u>\$ 6,600</u>	<u>0</u>
2016 ALLOCATION METHOD					
MFBASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 2,430	\$ 2,438	\$ 1,383	\$ 6,250	
Direct Assignments	<u>100</u>	<u>50</u>	<u>200</u>	<u>350</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 2,530</u>	<u>\$ 2,488</u>	<u>\$ 1,583</u>	<u>\$ 6,600</u>	
Direct Assignment Details					
Regulatory Matters and Filings	100	50	200	350	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0219-D&T AUDIT FEES

Workpaper: A-2.10 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	5,321	5,439	5,784	5,939	6,478	6,733	6,911	7,103
Total Costs	\$ 5,321	\$ 5,439	\$ 5,784	\$ 5,939	\$ 6,478	\$ 6,733	\$ 6,911	\$ 7,103
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 18	\$ -	\$ -	\$ 100	\$ 102	\$ 105	\$ 108
So Cal Gas	-	23	-	-	-	51	52	54
Subtotal - Utilities	\$ -	\$ 41	\$ -	\$ -	\$ 100	\$ 153	\$ 157	\$ 161
Global/Retained	95	-	1,063	638	210	204	209	215
Total Direct Assignments	\$ 95	\$ 41	\$ 1,063	\$ 638	\$ 310	\$ 357	\$ 366	\$ 377
ALLOCATIONS								
SDG&E	\$ 2,004	\$ 2,168	\$ 1,760	\$ 1,969	\$ 2,373	\$ 2,380	\$ 2,506	\$ 2,615
So Cal Gas	2,275	2,234	1,870	2,030	2,310	2,476	2,542	2,623
Subtotal - Utilities	\$ 4,279	\$ 4,402	\$ 3,630	\$ 3,999	\$ 4,683	\$ 4,856	\$ 5,048	\$ 5,238
Global/Retained	948	997	1,091	1,302	1,485	1,520	1,496	1,488
Total Allocations	\$ 5,227	\$ 5,398	\$ 4,721	\$ 5,301	\$ 6,168	\$ 6,376	\$ 6,544	\$ 6,726
BILLED COSTS								
SDG&E	\$ 2,004	\$ 2,186	\$ 1,760	\$ 1,969	\$ 2,473	\$ 2,482	\$ 2,611	\$ 2,723
So Cal Gas	2,275	2,257	1,870	2,030	2,310	2,527	2,595	2,677
Subtotal - Utilities	\$ 4,279	\$ 4,443	\$ 3,630	\$ 3,999	\$ 4,783	\$ 5,009	\$ 5,205	\$ 5,400
Global/Retained	1,042	997	2,154	1,940	1,694	1,724	1,705	1,703
Total Billed Costs	\$ 5,321	\$ 5,439	\$ 5,784	\$ 5,939	\$ 6,478	\$ 6,733	\$ 6,911	\$ 7,103

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0044-ASSISTANT CONTROLLER

Workpaper: A-2.11

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	1	-	-	-	-	-	-	-
Labor Costs	\$ 245	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	43	8	0	1	-	-	-	-
Total Costs	\$ 288	\$ 70	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	5	-	-	-	-	-	-	-
Total Direct Assignments	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 20	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	22	4	-	-	-	-	-	-
Subtotal - Utilities	\$ 42	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	240	62	0	1	-	-	-	-
Total Allocations	\$ 282	\$ 70	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 20	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	22	4	-	-	-	-	-	-
Subtotal - Utilities	\$ 43	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	245	62	0	1	-	-	-	-
Total Billed Costs	\$ 288	\$ 70	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0012-CORPORATE ACCT SPECIAL PROJECTS

Workpaper: A-2.12

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	2	2	-	-	-	-	-
Labor Costs	\$ -	\$ 205	\$ 278	\$ 288	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	11	72	44	-	-	-	-
Total Costs	\$ -	\$ 216	\$ 350	\$ 332	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ 87	\$ 130	\$ 123	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	89	138	127	-	-	-	-
Subtotal - Utilities	\$ -	\$ 176	\$ 269	\$ 250	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	40	81	82	-	-	-	-
Total Allocations	\$ -	\$ 216	\$ 350	\$ 332	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ 87	\$ 130	\$ 123	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	89	138	127	-	-	-	-
Subtotal - Utilities	\$ -	\$ 176	\$ 269	\$ 250	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	40	81	82	-	-	-	-
Total Billed Costs	\$ -	\$ 216	\$ 350	\$ 332	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0345-DIR OF CORP FINL ACCTG

Workpaper: A-2.13

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	-	-	-	-	-	-	-
Labor Costs	\$ 212	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	40	21	0	0	-	-	-	-
Total Costs	\$ 252	\$ 102	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	0	-	-	-	-	-	-	-
Total Direct Assignments	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 96	\$ 41	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	109	42	-	0	-	-	-	-
Subtotal - Utilities	\$ 205	\$ 83	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
Global/Retained	45	19	0	0	-	-	-	-
Total Allocations	\$ 251	\$ 102	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 97	\$ 41	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	110	42	-	0	-	-	-	-
Subtotal - Utilities	\$ 207	\$ 83	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
Global/Retained	46	19	0	0	-	-	-	-
Total Billed Costs	\$ 252	\$ 102	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0048-FINANCIAL REPORTING

Workpaper: A-2.14

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	9	9	-	-	-	-	-	-
Labor Costs	\$ 779	\$ 793	\$ 460	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	33	45	215	-	-	-	-	-
Total Costs	\$ 813	\$ 838	\$ 675	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 312	\$ 337	\$ 255	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	354	347	270	-	-	-	-	-
Subtotal - Utilities	\$ 665	\$ 683	\$ 525	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	147	155	150	-	-	-	-	-
Total Allocations	\$ 813	\$ 838	\$ 675	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 312	\$ 337	\$ 255	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	354	347	270	-	-	-	-	-
Subtotal - Utilities	\$ 665	\$ 683	\$ 525	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	147	155	150	-	-	-	-	-
Total Billed Costs	\$ 813	\$ 838	\$ 675	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0326-CORP BUDGETS & REPORTING

Workpaper: A-2.15

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	3	3	-	-	-	-	-	-
Labor Costs	\$ 214	\$ 283	\$ 222	\$ (5)	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	329	4	5	2	-	-	-	-
Total Costs	\$ 543	\$ 287	\$ 227	\$ (3)	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	0	1	1	-	-	-	-
Subtotal - Utilities	\$ -	\$ 1	\$ 1	\$ 2	\$ -	\$ -	\$ -	\$ -
Global/Retained	1	-	-	-	-	-	-	-
Total Direct Assignments	\$ 1	\$ 1	\$ 1	\$ 2	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 127	\$ 70	\$ 55	\$ (1)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	144	73	58	(1)	-	-	-	-
Subtotal - Utilities	\$ 271	\$ 143	\$ 113	\$ (3)	\$ -	\$ -	\$ -	\$ -
Global/Retained	271	143	113	(3)	-	-	-	-
Total Allocations	\$ 542	\$ 286	\$ 225	\$ (5)	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 127	\$ 71	\$ 55	\$ (0)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	144	73	59	(0)	-	-	-	-
Subtotal - Utilities	\$ 271	\$ 144	\$ 114	\$ (1)	\$ -	\$ -	\$ -	\$ -
Global/Retained	272	143	113	(3)	-	-	-	-
Total Billed Costs	\$ 543	\$ 287	\$ 227	\$ (3)	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services
Cost Center: 1100-0342-FINL SYSTEMS
Workpaper: A-2.16

Witness: Peter R. Wall

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	3	3	-	-	-	-	-	-
Labor Costs	\$ 256	\$ 286	\$ 289	\$ (1)	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	366	251	378	139	-	-	-	-
Total Costs	\$ 622	\$ 536	\$ 667	\$ 137	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 91	\$ 58	\$ 48	\$ 38	\$ -	\$ -	\$ -	\$ -
So Cal Gas	101	65	53	36	-	-	-	-
Subtotal - Utilities	\$ 191	\$ 123	\$ 101	\$ 74	\$ -	\$ -	\$ -	\$ -
Global/Retained	82	53	45	55	-	-	-	-
Total Direct Assignments	\$ 274	\$ 176	\$ 145	\$ 129	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 82	\$ 89	\$ 126	\$ 2	\$ -	\$ -	\$ -	\$ -
So Cal Gas	93	91	134	2	-	-	-	-
Subtotal - Utilities	\$ 174	\$ 180	\$ 260	\$ 4	\$ -	\$ -	\$ -	\$ -
Global/Retained	174	180	261	4	-	-	-	-
Total Allocations	\$ 348	\$ 360	\$ 521	\$ 8	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 172	\$ 147	\$ 174	\$ 40	\$ -	\$ -	\$ -	\$ -
So Cal Gas	193	156	187	38	-	-	-	-
Subtotal - Utilities	\$ 365	\$ 303	\$ 361	\$ 78	\$ -	\$ -	\$ -	\$ -
Global/Retained	256	233	305	59	-	-	-	-
Total Billed Costs	\$ 622	\$ 536	\$ 667	\$ 137	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0346-BANK REC & ESCHEATMENT

Workpaper: A-2.17

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	10	9	-	-	-	-	-	-
Labor Costs	\$ 617	\$ 167	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	122	18	0	-	-	-	-	-
Total Costs	\$ 738	\$ 185	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 42	\$ 9	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	102	26	0	-	-	-	-	-
Subtotal - Utilities	\$ 144	\$ 35	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	102	1	0	-	-	-	-	-
Total Direct Assignments	\$ 246	\$ 36	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 187	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	212	62	-	-	-	-	-	-
Subtotal - Utilities	\$ 400	\$ 121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	93	27	-	-	-	-	-	-
Total Allocations	\$ 493	\$ 149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 229	\$ 69	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	315	87	0	-	-	-	-	-
Subtotal - Utilities	\$ 544	\$ 156	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	195	29	0	-	-	-	-	-
Total Billed Costs	\$ 738	\$ 185	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: A Finance
Cost Center: A-3 Tax Services
Workpaper: A-3

Witness: Peter R. Wall

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	54	52	50	51	48	51	51	51
Labor Costs	\$ 5,878	\$ 5,798	\$ 5,729	\$ 5,941	\$ 5,913	\$ 6,088	\$ 6,088	\$ 6,088
Non-Labor Costs	2,171	1,162	2,161	5,501	6,149	3,809	3,809	3,809
Total Costs	\$ 8,048	\$ 6,960	\$ 7,889	\$ 11,442	\$ 12,062	\$ 9,898	\$ 9,898	\$ 9,898
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 7	\$ 76	\$ 1,293	\$ 1,133	\$ 43	\$ 43	\$ 43
So Cal Gas	3	26	33	776	635	37	37	37
Subtotal - Utilities	\$ 3	\$ 33	\$ 110	\$ 2,069	\$ 1,768	\$ 80	\$ 80	\$ 80
Global/Retained	332	145	185	1,723	2,504	75	75	75
Total Direct Assignments	\$ 335	\$ 178	\$ 295	\$ 3,792	\$ 4,272	\$ 155	\$ 155	\$ 155
ALLOCATIONS								
SDG&E	\$ 1,738	\$ 1,387	\$ 1,789	\$ 1,904	\$ 2,074	\$ 2,680	\$ 2,694	\$ 2,694
So Cal Gas	1,788	1,316	1,709	1,748	1,742	2,327	2,323	2,323
Subtotal - Utilities	\$ 3,526	\$ 2,703	\$ 3,498	\$ 3,652	\$ 3,816	\$ 5,007	\$ 5,017	\$ 5,017
Global/Retained	4,188	4,078	4,096	3,998	3,974	4,735	4,725	4,725
Total Allocations	\$ 7,713	\$ 6,782	\$ 7,595	\$ 7,650	\$ 7,790	\$ 9,743	\$ 9,743	\$ 9,743
BILLED COSTS								
SDG&E	\$ 1,738	\$ 1,393	\$ 1,865	\$ 3,197	\$ 3,207	\$ 2,723	\$ 2,737	\$ 2,737
So Cal Gas	1,791	1,343	1,743	2,524	2,377	2,364	2,360	2,360
Subtotal - Utilities	\$ 3,529	\$ 2,736	\$ 3,608	\$ 5,721	\$ 5,584	\$ 5,087	\$ 5,097	\$ 5,097
Global/Retained	4,519	4,224	4,282	5,721	6,478	4,811	4,801	4,801
Total Billed Costs	\$ 8,048	\$ 6,960	\$ 7,889	\$ 11,442	\$ 12,062	\$ 9,898	\$ 9,898	\$ 9,898

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-3 Tax Services

Witness: Peter R. Wall

Cost Center: 1100-0373-CORPORATE TAX SERVICES

Workpaper: A-3.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	19	21	46	51	48	51	51	51
Labor Costs	\$ 1,448	\$ 1,881	\$ 2,002	\$ 5,878	\$ 5,913	\$ 6,088	\$ 6,088	\$ 6,088
Non-Labor Costs	499	223	394	5,531	6,149	3,809	3,809	3,809
Total Costs	\$ 1,947	\$ 2,104	\$ 2,397	\$ 11,408	\$ 12,062	\$ 9,898	\$ 9,898	\$ 9,898
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 1	\$ 2	\$ 1,293	\$ 1,133	\$ 43	\$ 43	\$ 43
So Cal Gas	-	1	1	771	635	37	37	37
Subtotal - Utilities	\$ -	\$ 2	\$ 3	\$ 2,064	\$ 1,768	\$ 80	\$ 80	\$ 80
Global/Retained	-	4	4	1,696	2,504	75	75	75
Total Direct Assignments	\$ -	\$ 6	\$ 7	\$ 3,759	\$ 4,272	\$ 155	\$ 155	\$ 155
ALLOCATIONS								
SDG&E	\$ 440	\$ 429	\$ 563	\$ 1,904	\$ 2,074	\$ 2,680	\$ 2,694	\$ 2,694
So Cal Gas	451	407	538	1,747	1,742	2,327	2,323	2,323
Subtotal - Utilities	\$ 892	\$ 836	\$ 1,101	\$ 3,651	\$ 3,816	\$ 5,007	\$ 5,017	\$ 5,017
Global/Retained	1,056	1,262	1,288	3,998	3,974	4,735	4,725	4,725
Total Allocations	\$ 1,947	\$ 2,098	\$ 2,389	\$ 7,649	\$ 7,790	\$ 9,743	\$ 9,743	\$ 9,743
BILLED COSTS								
SDG&E	\$ 440	\$ 430	\$ 565	\$ 3,197	\$ 3,207	\$ 2,723	\$ 2,737	\$ 2,737
So Cal Gas	451	408	539	2,518	2,377	2,364	2,360	2,360
Subtotal - Utilities	\$ 892	\$ 838	\$ 1,105	\$ 5,715	\$ 5,584	\$ 5,087	\$ 5,097	\$ 5,097
Global/Retained	1,056	1,266	1,292	5,693	6,478	4,811	4,801	4,801
Total Billed Costs	\$ 1,947	\$ 2,104	\$ 2,397	\$ 11,408	\$ 12,062	\$ 9,898	\$ 9,898	\$ 9,898

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Allocation Reconciliation**

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-3 Tax Services

Cost Center: 1100-0373-CORPORATE TAX SERVICES

Workpaper: A-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 3,207	\$ 2,377	\$ 6,478	\$ 12,062	48
Addition of expert staffing intended to reduce need for regular external consulting services.	116	99	203	418	5
Transfer of Tax Accounting staff to Accounting Services department (A-2.8).	(62)	(53)	(108)	223	(2)
Non-recurring consulting and travel, partially replaced by in-house staff, and transfer of \$100K budget to department Accounting Services (A-2.8).	(604)	(178)	(1,577)	(2,359)	
Change in Allocations 2013-2016	80	116	(195)	-	
Total Change from 2013	<u>(470)</u>	<u>(17)</u>	<u>(1,677)</u>	<u>(2,164)</u>	<u>3</u>
2016 - TEST YEAR	<u>\$ 2,737</u>	<u>\$ 2,360</u>	<u>\$ 4,801</u>	<u>\$ 9,898</u>	<u>51</u>
2016 ALLOCATION METHOD					
CBTIMETAX	<u>27.7%</u>	<u>23.8%</u>	<u>48.5%</u>	<u>100.0%</u>	
Allocations	\$ 2,694	\$ 2,323	\$ 4,725	\$ 9,743	
Direct Assignments	<u>43</u>	<u>37</u>	<u>75</u>	<u>155</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 2,737</u>	<u>\$ 2,360</u>	<u>\$ 4,801</u>	<u>\$ 9,898</u>	
Direct Assignment Details					
Annual Corporate Tax Licensing Fee	43	37	75	155	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-3 Tax Services

Witness: Peter R. Wall

Cost Center: 1100-0373-CORPORATE TAX SERVICES

Workpaper: A-3.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	19	21	46	51	48	51	51	51
Labor Costs	\$ 1,448	\$ 1,881	\$ 2,002	\$ 5,878	\$ 5,913	\$ 6,210	\$ 6,361	\$ 6,532
Non-Labor Costs	499	223	394	5,531	6,149	3,886	3,989	4,100
Total Costs	\$ 1,947	\$ 2,104	\$ 2,397	\$ 11,408	\$ 12,062	\$ 10,096	\$ 10,349	\$ 10,632
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 1	\$ 2	\$ 1,293	\$ 1,133	\$ 43	\$ 45	\$ 46
So Cal Gas	-	1	1	771	635	38	39	40
Subtotal - Utilities	\$ -	\$ 2	\$ 3	\$ 2,064	\$ 1,768	\$ 81	\$ 84	\$ 86
Global/Retained	-	4	4	1,696	2,504	77	79	81
Total Direct Assignments	\$ -	\$ 6	\$ 7	\$ 3,759	\$ 4,272	\$ 158	\$ 162	\$ 167
ALLOCATIONS								
SDG&E	\$ 440	\$ 429	\$ 563	\$ 1,904	\$ 2,074	\$ 2,734	\$ 2,817	\$ 2,894
So Cal Gas	451	407	538	1,747	1,742	2,374	2,429	2,495
Subtotal - Utilities	\$ 892	\$ 836	\$ 1,101	\$ 3,651	\$ 3,816	\$ 5,108	\$ 5,246	\$ 5,389
Global/Retained	1,056	1,262	1,288	3,998	3,974	4,830	4,941	5,076
Total Allocations	\$ 1,947	\$ 2,098	\$ 2,389	\$ 7,649	\$ 7,790	\$ 9,938	\$ 10,187	\$ 10,465
BILLED COSTS								
SDG&E	\$ 440	\$ 430	\$ 565	\$ 3,197	\$ 3,207	\$ 2,777	\$ 2,862	\$ 2,940
So Cal Gas	451	408	539	2,518	2,377	2,412	2,468	2,535
Subtotal - Utilities	\$ 892	\$ 838	\$ 1,105	\$ 5,715	\$ 5,584	\$ 5,189	\$ 5,330	\$ 5,475
Global/Retained	1,056	1,266	1,292	5,693	6,478	4,907	5,020	5,157
Total Billed Costs	\$ 1,947	\$ 2,104	\$ 2,397	\$ 11,408	\$ 12,062	\$ 10,096	\$ 10,349	\$ 10,632

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-3 Tax Services

Witness: Peter R. Wall

Cost Center: 1100-0046-VP OF CORPORATE TAX

Workpaper: A-3.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	1	2	-	-	-	-	-	-
Labor Costs	\$ 650	\$ 603	\$ 528	\$ 6	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	138	131	144	10	-	-	-	-
Total Costs	\$ 788	\$ 733	\$ 671	\$ 16	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	21	2	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 21	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 172	\$ 146	\$ 158	\$ 4	\$ -	\$ -	\$ -	\$ -
So Cal Gas	183	138	151	4	-	-	-	-
Subtotal - Utilities	\$ 355	\$ 284	\$ 309	\$ 8	\$ -	\$ -	\$ -	\$ -
Global/Retained	433	428	360	8	-	-	-	-
Total Allocations	\$ 788	\$ 712	\$ 670	\$ 16	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 172	\$ 146	\$ 158	\$ 4	\$ -	\$ -	\$ -	\$ -
So Cal Gas	183	138	151	4	-	-	-	-
Subtotal - Utilities	\$ 355	\$ 284	\$ 309	\$ 8	\$ -	\$ -	\$ -	\$ -
Global/Retained	433	450	362	8	-	-	-	-
Total Billed Costs	\$ 788	\$ 733	\$ 671	\$ 16	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-3 Tax Services

Witness: Peter R. Wall

Cost Center: 1100-0045-CORPORATE TAX ACCTG & SYSTEMS

Workpaper: A-3.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	16	9	-	-	-	-	-	-
Labor Costs	\$ 1,342	\$ 1,024	\$ 546	\$ (4)	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	373	323	680	(7)	-	-	-	-
Total Costs	\$ 1,715	\$ 1,347	\$ 1,226	\$ (11)	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	0	-	-	-	-	-	-	-
Total Direct Assignments	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 388	\$ 276	\$ 289	\$ (3)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	398	262	276	(3)	-	-	-	-
Subtotal - Utilities	\$ 785	\$ 537	\$ 565	\$ (5)	\$ -	\$ -	\$ -	\$ -
Global/Retained	930	810	661	(6)	-	-	-	-
Total Allocations	\$ 1,715	\$ 1,347	\$ 1,226	\$ (11)	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 388	\$ 276	\$ 289	\$ (3)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	398	262	276	(3)	-	-	-	-
Subtotal - Utilities	\$ 785	\$ 537	\$ 565	\$ (5)	\$ -	\$ -	\$ -	\$ -
Global/Retained	930	810	661	(6)	-	-	-	-
Total Billed Costs	\$ 1,715	\$ 1,347	\$ 1,226	\$ (11)	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-3 Tax Services
Cost Center: 1100-0374-INTL TAX
Workpaper: A-3.4

Witness: Peter R. Wall

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	6	7	4	-	-	-	-	-
Labor Costs	\$ 799	\$ 750	\$ 833	\$ 45	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	572	264	435	(144)	-	-	-	-
Total Costs	\$ 1,371	\$ 1,014	\$ 1,268	\$ (99)	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	2	-	1	-	-	-	-	-
Subtotal - Utilities	\$ 2	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	259	64	128	1	-	-	-	-
Total Direct Assignments	\$ 261	\$ 64	\$ 129	\$ 1	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 251	\$ 194	\$ 268	\$ (25)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	257	184	256	(23)	-	-	-	-
Subtotal - Utilities	\$ 508	\$ 378	\$ 523	\$ (48)	\$ -	\$ -	\$ -	\$ -
Global/Retained	602	571	615	(52)	-	-	-	-
Total Allocations	\$ 1,110	\$ 949	\$ 1,138	\$ (100)	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 251	\$ 194	\$ 268	\$ (25)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	259	184	257	(23)	-	-	-	-
Subtotal - Utilities	\$ 510	\$ 378	\$ 524	\$ (48)	\$ -	\$ -	\$ -	\$ -
Global/Retained	861	635	743	(51)	-	-	-	-
Total Billed Costs	\$ 1,371	\$ 1,014	\$ 1,268	\$ (99)	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-3 Tax Services

Witness: Peter R. Wall

Cost Center: 1100-0376-TRANSACTIONAL TAX

Workpaper: A-3.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	8	8	-	-	-	-	-	-
Labor Costs	\$ 750	\$ 823	\$ 785	\$ (5)	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	90	141	320	108	-	-	-	-
Total Costs	\$ 840	\$ 963	\$ 1,105	\$ 103	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 4	\$ 72	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	2	25	31	6	-	-	-	-
Subtotal - Utilities	\$ 2	\$ 29	\$ 103	\$ 6	\$ -	\$ -	\$ -	\$ -
Global/Retained	28	24	43	26	-	-	-	-
Total Direct Assignments	\$ 29	\$ 53	\$ 145	\$ 32	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 183	\$ 186	\$ 226	\$ 18	\$ -	\$ -	\$ -	\$ -
So Cal Gas	188	177	216	16	-	-	-	-
Subtotal - Utilities	\$ 371	\$ 363	\$ 442	\$ 34	\$ -	\$ -	\$ -	\$ -
Global/Retained	440	547	518	37	-	-	-	-
Total Allocations	\$ 811	\$ 910	\$ 960	\$ 72	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 183	\$ 190	\$ 298	\$ 18	\$ -	\$ -	\$ -	\$ -
So Cal Gas	190	202	247	22	-	-	-	-
Subtotal - Utilities	\$ 373	\$ 392	\$ 545	\$ 40	\$ -	\$ -	\$ -	\$ -
Global/Retained	467	571	560	63	-	-	-	-
Total Billed Costs	\$ 840	\$ 963	\$ 1,105	\$ 103	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-3 Tax Services

Witness: Peter R. Wall

Cost Center: 1100-0399-TAX LAW GROUP

Workpaper: A-3.6

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	4	5	-	-	-	-	-	-
Labor Costs	\$ 889	\$ 717	\$ 745	\$ 20	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	499	81	141	(8)	-	-	-	-
Total Costs	\$ 1,387	\$ 798	\$ 886	\$ 12	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 2	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 2	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	45	32	9	1	-	-	-	-
Total Direct Assignments	\$ 45	\$ 34	\$ 11	\$ 1	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 304	\$ 156	\$ 206	\$ 3	\$ -	\$ -	\$ -	\$ -
So Cal Gas	311	148	197	3	-	-	-	-
Subtotal - Utilities	\$ 615	\$ 305	\$ 403	\$ 5	\$ -	\$ -	\$ -	\$ -
Global/Retained	728	460	472	6	-	-	-	-
Total Allocations	\$ 1,342	\$ 764	\$ 875	\$ 11	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 304	\$ 158	\$ 208	\$ 3	\$ -	\$ -	\$ -	\$ -
So Cal Gas	311	148	197	3	-	-	-	-
Subtotal - Utilities	\$ 615	\$ 306	\$ 405	\$ 5	\$ -	\$ -	\$ -	\$ -
Global/Retained	773	492	481	6	-	-	-	-
Total Billed Costs	\$ 1,387	\$ 798	\$ 886	\$ 12	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-3 Tax Services

Witness: Peter R. Wall

Cost Center: 1100-0076-TAX STRATEGY

Workpaper: A-3.7

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ 290	\$ 2	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	47	11	-	-	-	-
Total Costs	\$ -	\$ -	\$ 337	\$ 13	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 79	\$ 3	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	76	3	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 155	\$ 6	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	182	7	-	-	-	-
Total Allocations	\$ -	\$ -	\$ 337	\$ 13	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 79	\$ 3	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	76	3	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 155	\$ 6	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	182	7	-	-	-	-
Total Billed Costs	\$ -	\$ -	\$ 337	\$ 13	\$ -	\$ -	\$ -	\$ -

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: A Finance
Cost Center: A-4 Treasury
Workpaper: A-4

Witness: Peter R. Wall

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	32	39	41	48	45	44	43	43
Labor Costs	\$ 4,075	\$ 4,585	\$ 4,969	\$ 5,171	\$ 5,473	\$ 4,864	\$ 4,782	\$ 4,782
Non-Labor Costs	16,119	40,178	22,422	28,623	19,987	17,193	17,886	18,500
Total Costs	\$ 20,194	\$ 44,763	\$ 27,391	\$ 33,794	\$ 25,461	\$ 22,057	\$ 22,668	\$ 23,281
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,466	\$ 3,750	\$ 3,524	\$ 2,302	\$ 2,053	\$ 1,244	\$ 2,047	\$ 2,024
So Cal Gas	2,107	3,327	3,313	2,523	1,840	2,675	3,165	2,895
Subtotal - Utilities	\$ 4,573	\$ 7,076	\$ 6,837	\$ 4,825	\$ 3,893	\$ 3,919	\$ 5,211	\$ 4,919
Global/Retained	9,368	31,240	12,408	21,125	13,925	10,909	10,164	10,743
Total Direct Assignments	\$ 13,941	\$ 38,316	\$ 19,245	\$ 25,950	\$ 17,818	\$ 14,828	\$ 15,375	\$ 15,663
ALLOCATIONS								
SDG&E	\$ 1,280	\$ 2,325	\$ 2,711	\$ 2,574	\$ 2,183	\$ 1,517	\$ 1,438	\$ 1,448
So Cal Gas	1,446	1,606	1,581	1,468	1,795	1,768	1,763	1,766
Subtotal - Utilities	\$ 2,726	\$ 3,931	\$ 4,292	\$ 4,042	\$ 3,978	\$ 3,285	\$ 3,201	\$ 3,214
Global/Retained	3,527	2,516	3,854	3,802	3,665	3,944	4,091	4,405
Total Allocations	\$ 6,253	\$ 6,447	\$ 8,146	\$ 7,844	\$ 7,643	\$ 7,229	\$ 7,292	\$ 7,619
BILLED COSTS								
SDG&E	\$ 3,745	\$ 6,075	\$ 6,235	\$ 4,876	\$ 4,236	\$ 2,761	\$ 3,485	\$ 3,472
So Cal Gas	3,554	4,933	4,894	3,991	3,635	4,443	4,928	4,661
Subtotal - Utilities	\$ 7,299	\$ 11,007	\$ 11,129	\$ 8,867	\$ 7,871	\$ 7,205	\$ 8,412	\$ 8,133
Global/Retained	12,895	33,756	16,261	24,927	17,590	14,853	14,255	15,148
Total Billed Costs	\$ 20,194	\$ 44,763	\$ 27,391	\$ 33,794	\$ 25,461	\$ 22,057	\$ 22,668	\$ 23,281

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Allocation Reconciliation**

(2013 \$000's)

Division: A Finance
Department: A-4 Treasury
Workpaper: A-4 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 4,236	\$ 3,635	\$ 17,590	\$ 25,461	45
Full year impact of staffing changes and related expenses.	57	59	156	272	1
Cost centers for Risk Management Special Projects eliminated (A-4.6, A-4.7)	(809)	(67)	(43)	(919)	(3)
System update benefiting operations groups increases costs for processing electronic checks.	67	198	2	267	
Non-recurring direct Line of Credit, Trustee, Financing and Underwriting fees	(123)	100	(4,086)	(4,109)	
Increased Rating Agency Fees direct-charged based on average outstanding debt and new debt issuance activity.	37	772	1,311	2,120	
Reflects allocation correction in 2013 of a prior year accrual for NDA Audit 2012.	(66)	(134)	200	-	
New Database implementation, maintenance and support	74	74	42	190	
Change in Allocations 2013-2016	(0)	24	(24)	(0)	
Total Change from 2013	<u>(764)</u>	<u>1,026</u>	<u>(2,442)</u>	<u>(2,179)</u>	<u>(2)</u>
2016 - TEST YEAR	<u>\$ 3,472</u>	<u>\$ 4,661</u>	<u>\$ 15,148</u>	<u>\$ 23,281</u>	<u>43</u>
Allocations	\$ 1,448	\$ 1,766	\$ 4,405	\$ 7,619	
Direct Assignments	<u>2,024</u>	<u>2,895</u>	<u>10,743</u>	<u>15,663</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 3,472</u>	<u>\$ 4,661</u>	<u>\$ 15,148</u>	<u>\$ 23,281</u>	

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: A Finance
Cost Center: A-4 Treasury
Workpaper: A-4 Esc

Witness: Peter R. Wall

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	32	39	41	48	45	44	43	43
Labor Costs	\$ 4,075	\$ 4,585	\$ 4,969	\$ 5,171	\$ 5,473	\$ 4,961	\$ 4,996	\$ 5,131
Non-Labor Costs	16,119	40,178	22,422	28,623	19,987	17,234	17,980	18,647
Total Costs	\$ 20,194	\$ 44,763	\$ 27,391	\$ 33,794	\$ 25,461	\$ 22,195	\$ 22,975	\$ 23,778
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,466	\$ 3,750	\$ 3,524	\$ 2,302	\$ 2,053	\$ 1,246	\$ 2,049	\$ 2,028
So Cal Gas	2,107	3,327	3,313	2,523	1,840	2,677	3,170	2,900
Subtotal - Utilities	\$ 4,573	\$ 7,076	\$ 6,837	\$ 4,825	\$ 3,893	\$ 3,923	\$ 5,220	\$ 4,928
Global/Retained	9,368	31,240	12,408	21,125	13,925	10,911	10,168	10,751
Total Direct Assignments	\$ 13,941	\$ 38,316	\$ 19,245	\$ 25,950	\$ 17,818	\$ 14,834	\$ 15,388	\$ 15,679
ALLOCATIONS								
SDG&E	\$ 1,280	\$ 2,325	\$ 2,711	\$ 2,574	\$ 2,183	\$ 1,547	\$ 1,503	\$ 1,554
So Cal Gas	1,446	1,606	1,581	1,468	1,795	1,803	1,843	1,895
Subtotal - Utilities	\$ 2,726	\$ 3,931	\$ 4,292	\$ 4,042	\$ 3,978	\$ 3,350	\$ 3,345	\$ 3,449
Global/Retained	3,527	2,516	3,854	3,802	3,665	4,011	4,242	4,649
Total Allocations	\$ 6,253	\$ 6,447	\$ 8,146	\$ 7,844	\$ 7,643	\$ 7,361	\$ 7,587	\$ 8,099
BILLED COSTS								
SDG&E	\$ 3,745	\$ 6,075	\$ 6,235	\$ 4,876	\$ 4,236	\$ 2,793	\$ 3,552	\$ 3,583
So Cal Gas	3,554	4,933	4,894	3,991	3,635	4,481	5,013	4,795
Subtotal - Utilities	\$ 7,299	\$ 11,007	\$ 11,129	\$ 8,867	\$ 7,871	\$ 7,273	\$ 8,565	\$ 8,378
Global/Retained	12,895	33,756	16,261	24,927	17,590	14,922	14,410	15,400
Total Billed Costs	\$ 20,194	\$ 44,763	\$ 27,391	\$ 33,794	\$ 25,461	\$ 22,195	\$ 22,975	\$ 23,778

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0112-VP TREASURY

Workpaper: A-4.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	2	2	3	2	2	2
Labor Costs	\$ 422	\$ 430	\$ 431	\$ 478	\$ 351	\$ 365	\$ 365	\$ 365
Non-Labor Costs	142	1,199	208	126	171	104	104	104
Total Costs	\$ 564	\$ 1,629	\$ 639	\$ 604	\$ 523	\$ 469	\$ 469	\$ 469
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	0	9	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 0	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	1,087	92	32	87	-	-	-
Total Direct Assignments	\$ -	\$ 1,087	\$ 110	\$ 32	\$ 87	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 58	\$ 218	\$ 157	\$ 167	\$ 100	\$ 106	\$ 100	\$ 100
So Cal Gas	65	224	166	172	98	100	102	102
Subtotal - Utilities	\$ 123	\$ 442	\$ 323	\$ 338	\$ 199	\$ 207	\$ 202	\$ 202
Global/Retained	441	100	206	233	237	262	267	267
Total Allocations	\$ 564	\$ 542	\$ 529	\$ 571	\$ 435	\$ 469	\$ 469	\$ 469
BILLED COSTS								
SDG&E	\$ 58	\$ 218	\$ 166	\$ 167	\$ 100	\$ 106	\$ 100	\$ 100
So Cal Gas	65	224	175	172	98	100	102	102
Subtotal - Utilities	\$ 123	\$ 442	\$ 340	\$ 338	\$ 199	\$ 207	\$ 202	\$ 202
Global/Retained	441	1,187	299	265	324	262	267	267
Total Billed Costs	\$ 564	\$ 1,629	\$ 639	\$ 604	\$ 523	\$ 469	\$ 469	\$ 469

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance
Department: A-4 Treasury
Cost Center: 1100-0112-VP TREASURY
Workpaper: A-4.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 100	\$ 98	\$ 324	\$ 523	3
Transitional administrative staffing support at year end 2013. Position went from a shared to a full-time position.	3	3	8	14	(1)
Non-recurring travel for special projects in 2013	-	-	(87)	(87)	
Travel expected for business projects and Bankers Conference	4	4	11	19	
Change in Allocations 2013-2016	(7)	(4)	11	0	
Total Change from 2013	<u>0</u>	<u>4</u>	<u>(57)</u>	<u>(54)</u>	<u>(1)</u>
2016 - TEST YEAR	<u>\$ 100</u>	<u>\$ 102</u>	<u>\$ 267</u>	<u>\$ 469</u>	<u>2</u>
2016 ALLOCATION METHOD					
VPTREAS	<u>21.3%</u>	<u>21.8%</u>	<u>56.9%</u>	<u>100.0%</u>	
Allocations	\$ 100	\$ 102	\$ 267	\$ 469	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ 100</u>	<u>\$ 102</u>	<u>\$ 267</u>	<u>\$ 469</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0112-VP TREASURY

Workpaper: A-4.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	2	2	3	2	2	2
Labor Costs	\$ 422	\$ 430	\$ 431	\$ 478	\$ 351	\$ 373	\$ 382	\$ 392
Non-Labor Costs	142	1,199	208	126	171	106	108	111
Total Costs	\$ 564	\$ 1,629	\$ 639	\$ 604	\$ 523	\$ 478	\$ 490	\$ 504
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	0	9	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 0	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	1,087	92	32	87	-	-	-
Total Direct Assignments	\$ -	\$ 1,087	\$ 110	\$ 32	\$ 87	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 58	\$ 218	\$ 157	\$ 167	\$ 100	\$ 109	\$ 105	\$ 107
So Cal Gas	65	224	166	172	98	102	107	110
Subtotal - Utilities	\$ 123	\$ 442	\$ 323	\$ 338	\$ 199	\$ 211	\$ 211	\$ 217
Global/Retained	441	100	206	233	237	267	279	286
Total Allocations	\$ 564	\$ 542	\$ 529	\$ 571	\$ 435	\$ 478	\$ 490	\$ 504
BILLED COSTS								
SDG&E	\$ 58	\$ 218	\$ 166	\$ 167	\$ 100	\$ 109	\$ 105	\$ 107
So Cal Gas	65	224	175	172	98	102	107	110
Subtotal - Utilities	\$ 123	\$ 442	\$ 340	\$ 338	\$ 199	\$ 211	\$ 211	\$ 217
Global/Retained	441	1,187	299	265	324	267	279	286
Total Billed Costs	\$ 564	\$ 1,629	\$ 639	\$ 604	\$ 523	\$ 478	\$ 490	\$ 504

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0119-ASSISTANT TREASURER

Workpaper: A-4.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	5	4	5	6	6	6	6	6
Labor Costs	\$ 620	\$ 644	\$ 565	\$ 601	\$ 700	\$ 697	\$ 697	\$ 697
Non-Labor Costs	121	124	139	154	149	224	224	224
Total Costs	\$ 741	\$ 768	\$ 703	\$ 755	\$ 849	\$ 922	\$ 922	\$ 922
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 4	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	4	1	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 8	\$ 2	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	5	9	29	5	-	-	-
Total Direct Assignments	\$ -	\$ 5	\$ 17	\$ 30	\$ 5	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 284	\$ 307	\$ 256	\$ 269	\$ 211	\$ 230	\$ 230	\$ 230
So Cal Gas	323	316	272	277	211	230	230	230
Subtotal - Utilities	\$ 607	\$ 623	\$ 528	\$ 546	\$ 422	\$ 461	\$ 461	\$ 461
Global/Retained	134	141	159	178	422	461	461	461
Total Allocations	\$ 741	\$ 764	\$ 686	\$ 724	\$ 844	\$ 922	\$ 922	\$ 922
BILLED COSTS								
SDG&E	\$ 284	\$ 307	\$ 260	\$ 270	\$ 211	\$ 230	\$ 230	\$ 230
So Cal Gas	323	316	276	278	211	230	230	230
Subtotal - Utilities	\$ 607	\$ 623	\$ 536	\$ 548	\$ 422	\$ 461	\$ 461	\$ 461
Global/Retained	134	146	168	207	427	461	461	461
Total Billed Costs	\$ 741	\$ 768	\$ 703	\$ 755	\$ 849	\$ 922	\$ 922	\$ 922

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance
Department: A-4 Treasury
Cost Center: 1100-0119-ASSISTANT TREASURER
Workpaper: A-4.2 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 211	\$ 211	\$ 427	\$ 849	6
Increased engagement of staff participating in Bankers Conference.	13	13	18	44	
Additional training and travel requirements to support business projects and Bankers Conference.	7	7	15	29	
Change in Allocations 2013-2016	-	(0)	0	-	
Total Change from 2013	<u>20</u>	<u>20</u>	<u>34</u>	<u>73</u>	<u>0</u>
2016 - TEST YEAR	\$ 230	\$ 230	\$ 461	\$ 922	<u>6</u>
2016 ALLOCATION METHOD					
CBTREAS	<u>25.0%</u>	<u>25.0%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 230	\$ 230	\$ 461	\$ 922	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ 230</u>	<u>\$ 230</u>	<u>\$ 461</u>	<u>\$ 922</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0119-ASSISTANT TREASURER

Workpaper: A-4.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	5	4	5	6	6	6	6	6
Labor Costs	\$ 620	\$ 644	\$ 565	\$ 601	\$ 700	\$ 711	\$ 728	\$ 748
Non-Labor Costs	121	124	139	154	149	229	235	242
Total Costs	\$ 741	\$ 768	\$ 703	\$ 755	\$ 849	\$ 940	\$ 963	\$ 990
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 4	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	4	1	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 8	\$ 2	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	5	9	29	5	-	-	-
Total Direct Assignments	\$ -	\$ 5	\$ 17	\$ 30	\$ 5	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 284	\$ 307	\$ 256	\$ 269	\$ 211	\$ 235	\$ 241	\$ 247
So Cal Gas	323	316	272	277	211	235	241	247
Subtotal - Utilities	\$ 607	\$ 623	\$ 528	\$ 546	\$ 422	\$ 470	\$ 482	\$ 495
Global/Retained	134	141	159	178	422	470	482	495
Total Allocations	\$ 741	\$ 764	\$ 686	\$ 724	\$ 844	\$ 940	\$ 963	\$ 990
BILLED COSTS								
SDG&E	\$ 284	\$ 307	\$ 260	\$ 270	\$ 211	\$ 235	\$ 241	\$ 247
So Cal Gas	323	316	276	278	211	235	241	247
Subtotal - Utilities	\$ 607	\$ 623	\$ 536	\$ 548	\$ 422	\$ 470	\$ 482	\$ 495
Global/Retained	134	146	168	207	427	470	482	495
Total Billed Costs	\$ 741	\$ 768	\$ 703	\$ 755	\$ 849	\$ 940	\$ 963	\$ 990

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0114-INSURANCE RISK ADVISORY

Workpaper: A-4.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	5	5	5	5	6	6	6	6
Labor Costs	\$ 523	\$ 544	\$ 501	\$ 622	\$ 556	\$ 589	\$ 589	\$ 589
Non-Labor Costs	82	65	69	117	82	303	298	298
Total Costs	\$ 605	\$ 608	\$ 570	\$ 739	\$ 638	\$ 892	\$ 887	\$ 887
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	0	6	2	2	2
Subtotal - Utilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6	\$ 2	\$ 2	\$ 2
Global/Retained	-	1	-	-	43	20	20	20
Total Direct Assignments	\$ 0	\$ 1	\$ 0	\$ 0	\$ 49	\$ 22	\$ 22	\$ 22
ALLOCATIONS								
SDG&E	\$ 232	\$ 244	\$ 215	\$ 275	\$ 227	\$ 325	\$ 331	\$ 336
So Cal Gas	263	251	229	283	221	338	336	337
Subtotal - Utilities	\$ 495	\$ 495	\$ 443	\$ 558	\$ 447	\$ 663	\$ 667	\$ 673
Global/Retained	110	112	127	182	142	207	198	191
Total Allocations	\$ 605	\$ 608	\$ 570	\$ 739	\$ 589	\$ 870	\$ 865	\$ 865
BILLED COSTS								
SDG&E	\$ 232	\$ 244	\$ 215	\$ 275	\$ 226	\$ 325	\$ 331	\$ 336
So Cal Gas	263	251	229	283	227	340	338	339
Subtotal - Utilities	\$ 495	\$ 496	\$ 444	\$ 558	\$ 453	\$ 665	\$ 669	\$ 675
Global/Retained	110	113	127	182	185	227	218	211
Total Billed Costs	\$ 605	\$ 608	\$ 570	\$ 739	\$ 638	\$ 892	\$ 887	\$ 887

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Allocation Reconciliation**

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-4 Treasury

Cost Center: 1100-0114-INSURANCE RISK ADVISORY

Workpaper: A-4.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 226	\$ 227	\$ 185	\$ 638	6
Full year impact of staffing (2 analysts hired mid-year to support company growth)	33	29	29	91	
Non-recurring Labor for LNG project			(33)	(33)	
Annual maintenance and support for new database to help identify risk exposures, deliver risk management information, and streamline processes.	74	74	42	190	
Change in Allocations 2013-2016	2	9	(11)	(0)	
Total Change from 2013	<u>110</u>	<u>113</u>	<u>26</u>	<u>248</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 336</u>	<u>\$ 339</u>	<u>\$ 211</u>	<u>\$ 887</u>	<u>6</u>
2016 ALLOCATION METHOD					
MF BASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 336	\$ 337	\$ 191	\$ 865	
Direct Assignments	<u>-</u>	<u>2</u>	<u>20</u>	<u>22</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 336</u>	<u>\$ 339</u>	<u>\$ 211</u>	<u>\$ 887</u>	
Direct Assignment Details					
Travel specific to business units	-	2	20	22	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0114-INSURANCE RISK ADVISORY

Workpaper: A-4.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	5	5	5	5	6	6	6	6
Labor Costs	\$ 523	\$ 544	\$ 501	\$ 622	\$ 556	\$ 601	\$ 615	\$ 632
Non-Labor Costs	82	65	69	117	82	309	312	320
Total Costs	\$ 605	\$ 608	\$ 570	\$ 739	\$ 638	\$ 910	\$ 927	\$ 952
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	0	6	2	2	2
Subtotal - Utilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6	\$ 2	\$ 2	\$ 2
Global/Retained	-	1	-	-	43	20	21	22
Total Direct Assignments	\$ 0	\$ 1	\$ 0	\$ 0	\$ 49	\$ 22	\$ 23	\$ 24
ALLOCATIONS								
SDG&E	\$ 232	\$ 244	\$ 215	\$ 275	\$ 227	\$ 331	\$ 346	\$ 361
So Cal Gas	263	251	229	283	221	345	351	362
Subtotal - Utilities	\$ 495	\$ 495	\$ 443	\$ 558	\$ 447	\$ 676	\$ 697	\$ 723
Global/Retained	110	112	127	182	142	212	207	205
Total Allocations	\$ 605	\$ 608	\$ 570	\$ 739	\$ 589	\$ 888	\$ 904	\$ 929
BILLED COSTS								
SDG&E	\$ 232	\$ 244	\$ 215	\$ 275	\$ 226	\$ 331	\$ 346	\$ 361
So Cal Gas	263	251	229	283	227	347	353	364
Subtotal - Utilities	\$ 495	\$ 496	\$ 444	\$ 558	\$ 453	\$ 678	\$ 699	\$ 725
Global/Retained	110	113	127	182	185	232	228	227
Total Billed Costs	\$ 605	\$ 608	\$ 570	\$ 739	\$ 638	\$ 910	\$ 927	\$ 952

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0120-PENS & TRUST INV DIR

Workpaper: A-4.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	3	2	2	2	3	3	3
Labor Costs	\$ 289	\$ 353	\$ 375	\$ 399	\$ 301	\$ 299	\$ 299	\$ 299
Non-Labor Costs	324	427	352	346	420	440	440	440
Total Costs	\$ 612	\$ 780	\$ 727	\$ 744	\$ 722	\$ 738	\$ 738	\$ 738
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 3	\$ 20	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	20	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 3	\$ 40	\$ -	\$ -	\$ -
Global/Retained	-	-	-	221	(208)	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ 224	\$ (168)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 235	\$ 313	\$ 271	\$ 203	\$ 238	\$ 201	\$ 201	\$ 201
So Cal Gas	267	323	288	169	607	504	504	504
Subtotal - Utilities	\$ 501	\$ 636	\$ 559	\$ 373	\$ 845	\$ 705	\$ 705	\$ 705
Global/Retained	111	144	168	148	44	33	33	33
Total Allocations	\$ 612	\$ 780	\$ 727	\$ 520	\$ 889	\$ 738	\$ 738	\$ 738
BILLED COSTS								
SDG&E	\$ 235	\$ 313	\$ 271	\$ 206	\$ 258	\$ 201	\$ 201	\$ 201
So Cal Gas	267	323	288	169	627	504	504	504
Subtotal - Utilities	\$ 501	\$ 636	\$ 559	\$ 376	\$ 885	\$ 705	\$ 705	\$ 705
Global/Retained	111	144	168	369	(164)	33	33	33
Total Billed Costs	\$ 612	\$ 780	\$ 727	\$ 744	\$ 722	\$ 738	\$ 738	\$ 738

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-4 Treasury

Cost Center: 1100-0120-PENS & TRUST INV DIR

Workpaper: A-4.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 258	\$ 627	\$ (164)	\$ 722	2
Staff returning from leave of absence at year end 2013.	5	11	1	17	1
Reflects allocation correction in 2013 of a prior year accrual for NDA Audit 2012.	(67)	(134)	200	-	
Change in Allocations 2013-2016	5	(0)	(4)	(0)	
Total Change from 2013	<u>(57)</u>	<u>(123)</u>	<u>197</u>	<u>17</u>	<u>1</u>
2016 - TEST YEAR	<u>\$ 201</u>	<u>\$ 504</u>	<u>\$ 33</u>	<u>\$ 738</u>	<u>3</u>
2016 ALLOCATION METHOD					
CBPENSION	<u>27.3%</u>	<u>68.2%</u>	<u>4.5%</u>	<u>100.0%</u>	
Allocations	\$ 201	\$ 504	\$ 33	\$ 738	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 201</u>	<u>\$ 504</u>	<u>\$ 33</u>	<u>\$ 738</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0120-PENS & TRUST INV DIR

Workpaper: A-4.4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	3	2	2	2	3	3	3
Labor Costs	\$ 289	\$ 353	\$ 375	\$ 399	\$ 301	\$ 304	\$ 312	\$ 320
Non-Labor Costs	324	427	352	346	420	449	461	473
Total Costs	\$ 612	\$ 780	\$ 727	\$ 744	\$ 722	\$ 753	\$ 772	\$ 794
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 3	\$ 20	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	20	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 3	\$ 40	\$ -	\$ -	\$ -
Global/Retained	-	-	-	221	(208)	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ 224	\$ (168)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 235	\$ 313	\$ 271	\$ 203	\$ 238	\$ 205	\$ 211	\$ 217
So Cal Gas	267	323	288	169	607	514	527	542
Subtotal - Utilities	\$ 501	\$ 636	\$ 559	\$ 373	\$ 845	\$ 719	\$ 738	\$ 758
Global/Retained	111	144	168	148	44	34	35	36
Total Allocations	\$ 612	\$ 780	\$ 727	\$ 520	\$ 889	\$ 753	\$ 772	\$ 794
BILLED COSTS								
SDG&E	\$ 235	\$ 313	\$ 271	\$ 206	\$ 258	\$ 205	\$ 211	\$ 217
So Cal Gas	267	323	288	169	627	514	527	542
Subtotal - Utilities	\$ 501	\$ 636	\$ 559	\$ 376	\$ 885	\$ 719	\$ 738	\$ 758
Global/Retained	111	144	168	369	(164)	34	35	36
Total Billed Costs	\$ 612	\$ 780	\$ 727	\$ 744	\$ 722	\$ 753	\$ 772	\$ 794

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0121-ENERGY RISK MGMT

Workpaper: A-4.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	2	3	3	5	5	5	5
Labor Costs	\$ -	\$ -	\$ 262	\$ 140	\$ 536	\$ 535	\$ 535	\$ 535
Non-Labor Costs	-	1	661	555	213	250	250	250
Total Costs	\$ -	\$ 1	\$ 923	\$ 695	\$ 749	\$ 785	\$ 785	\$ 785
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	28	(27)	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ 28	\$ (27)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 17	\$ 40	\$ 41	\$ 41	\$ 41
So Cal Gas	-	-	-	17	47	48	48	48
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 33	\$ 88	\$ 89	\$ 89	\$ 89
Global/Retained	-	1	923	633	688	696	696	696
Total Allocations	\$ -	\$ 1	\$ 923	\$ 667	\$ 776	\$ 785	\$ 785	\$ 785
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 17	\$ 40	\$ 41	\$ 41	\$ 41
So Cal Gas	-	-	-	17	47	48	48	48
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 33	\$ 88	\$ 89	\$ 89	\$ 89
Global/Retained	-	1	923	661	662	696	696	696
Total Billed Costs	\$ -	\$ 1	\$ 923	\$ 695	\$ 749	\$ 785	\$ 785	\$ 785

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance
Department: A-4 Treasury
Cost Center: 1100-0121-ENERGY RISK MGMT
Workpaper: A-4.5 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 40	\$ 47	\$ 662	\$ 749	5
Subscription for services to monitor electricity price data, enhancing risk management abilities	0	1	35	36	
Change in Allocations 2013-2016	(0)	(0)	0	0	
Total Change from 2013	<u>0</u>	<u>1</u>	<u>35</u>	<u>36</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 41</u>	<u>\$ 48</u>	<u>\$ 696</u>	<u>\$ 785</u>	<u>5</u>
2016 ALLOCATION METHOD					
CBGLOBRISK	<u>5.2%</u>	<u>6.1%</u>	<u>88.7%</u>	<u>100.0%</u>	
Allocations	\$ 41	\$ 48	\$ 696	\$ 785	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ 41</u>	<u>\$ 48</u>	<u>\$ 696</u>	<u>\$ 785</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0121-ENERGY RISK MGMT

Workpaper: A-4.5 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	2	3	3	5	5	5	5
Labor Costs	\$ -	\$ -	\$ 262	\$ 140	\$ 536	\$ 546	\$ 559	\$ 574
Non-Labor Costs	-	1	661	555	213	255	262	269
Total Costs	\$ -	\$ 1	\$ 923	\$ 695	\$ 749	\$ 801	\$ 821	\$ 843
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	28	(27)	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ 28	\$ (27)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 17	\$ 40	\$ 42	\$ 43	\$ 44
So Cal Gas	-	-	-	17	47	49	50	52
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 33	\$ 88	\$ 91	\$ 93	\$ 95
Global/Retained	-	1	923	633	688	710	728	748
Total Allocations	\$ -	\$ 1	\$ 923	\$ 667	\$ 776	\$ 801	\$ 821	\$ 843
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 17	\$ 40	\$ 42	\$ 43	\$ 44
So Cal Gas	-	-	-	17	47	49	50	52
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 33	\$ 88	\$ 91	\$ 93	\$ 95
Global/Retained	-	1	923	661	662	710	728	748
Total Billed Costs	\$ -	\$ 1	\$ 923	\$ 695	\$ 749	\$ 801	\$ 821	\$ 843

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0010-DIR ENTERPRISE RISK MGMT

Workpaper: A-4.6

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	1	1	2	2	-	-	-
Labor Costs	\$ -	\$ 542	\$ 279	\$ 241	\$ 337	\$ -	\$ -	\$ -
Non-Labor Costs	-	123	168	109	91	-	-	-
Total Costs	\$ -	\$ 665	\$ 447	\$ 350	\$ 428	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	0	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	0	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ 664	\$ 140	\$ 256	\$ 318	\$ -	\$ -	\$ -
So Cal Gas	-	-	93	47	67	-	-	-
Subtotal - Utilities	\$ -	\$ 664	\$ 234	\$ 302	\$ 385	\$ -	\$ -	\$ -
Global/Retained	-	(0)	213	48	43	-	-	-
Total Allocations	\$ -	\$ 664	\$ 447	\$ 350	\$ 428	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ 664	\$ 140	\$ 256	\$ 318	\$ -	\$ -	\$ -
So Cal Gas	-	0	93	47	67	-	-	-
Subtotal - Utilities	\$ -	\$ 664	\$ 234	\$ 302	\$ 385	\$ -	\$ -	\$ -
Global/Retained	-	0	213	48	43	-	-	-
Total Billed Costs	\$ -	\$ 665	\$ 447	\$ 350	\$ 428	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-4 Treasury

Cost Center: 1100-0010-DIR ENTERPRISE RISK MGMT

Workpaper: A-4.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 318	\$ 67	\$ 43	\$ 428	2
Cost center eliminated.	(318)	(67)	(43)	(428)	(2)
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>(318)</u>	<u>(67)</u>	<u>(43)</u>	<u>(428)</u>	<u>(2)</u>
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>

2016 ALLOCATION METHOD

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0010-DIR ENTERPRISE RISK MGMT

Workpaper: A-4.6 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	1	1	2	2	-	-	-
Labor Costs	\$ -	\$ 542	\$ 279	\$ 241	\$ 337	\$ -	\$ -	\$ -
Non-Labor Costs	-	123	168	109	91	-	-	-
Total Costs	\$ -	\$ 665	\$ 447	\$ 350	\$ 428	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	0	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	0	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ 664	\$ 140	\$ 256	\$ 318	\$ -	\$ -	\$ -
So Cal Gas	-	-	93	47	67	-	-	-
Subtotal - Utilities	\$ -	\$ 664	\$ 234	\$ 302	\$ 385	\$ -	\$ -	\$ -
Global/Retained	-	(0)	213	48	43	-	-	-
Total Allocations	\$ -	\$ 664	\$ 447	\$ 350	\$ 428	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ 664	\$ 140	\$ 256	\$ 318	\$ -	\$ -	\$ -
So Cal Gas	-	0	93	47	67	-	-	-
Subtotal - Utilities	\$ -	\$ 664	\$ 234	\$ 302	\$ 385	\$ -	\$ -	\$ -
Global/Retained	-	0	213	48	43	-	-	-
Total Billed Costs	\$ -	\$ 665	\$ 447	\$ 350	\$ 428	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0061-RISK ANALYSIS - SPECIAL PROJECTS

Workpaper: A-4.7

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	3	9	7	1	1	-	-
Labor Costs	\$ -	\$ 68	\$ 719	\$ 649	\$ 448	\$ 82	\$ -	\$ -
Non-Labor Costs	-	115	447	250	44	4	-	-
Total Costs	\$ -	\$ 183	\$ 1,167	\$ 899	\$ 491	\$ 86	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	(75)	-	0	-	-	-	-
Total Direct Assignments	\$ -	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ 101	\$ 1,167	\$ 899	\$ 491	\$ 86	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 101	\$ 1,167	\$ 899	\$ 491	\$ 86	\$ -	\$ -
Global/Retained	-	82	-	-	-	-	-	-
Total Allocations	\$ -	\$ 183	\$ 1,167	\$ 899	\$ 491	\$ 86	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ 176	\$ 1,167	\$ 899	\$ 491	\$ 86	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 176	\$ 1,167	\$ 899	\$ 491	\$ 86	\$ -	\$ -
Global/Retained	-	7	-	0	-	-	-	-
Total Billed Costs	\$ -	\$ 183	\$ 1,167	\$ 899	\$ 491	\$ 86	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-4 Treasury

Cost Center: 1100-0061-RISK ANALYSIS - SPECIAL PROJECTS

Workpaper: A-4.7 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 491	\$ -	\$ -	\$ 491	1
Cost center eliminated.	(491)	-	-	(491)	(1)
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>(491)</u>	<u>-</u>	<u>-</u>	<u>(491)</u>	<u>(1)</u>
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>

2016 ALLOCATION METHOD

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0061-RISK ANALYSIS - SPECIAL PROJECTS

Workpaper: A-4.7 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	3	9	7	1	1	-	-
Labor Costs	\$ -	\$ 68	\$ 719	\$ 649	\$ 448	\$ 84	\$ -	\$ -
Non-Labor Costs	-	115	447	250	44	4	-	-
Total Costs	\$ -	\$ 183	\$ 1,167	\$ 899	\$ 491	\$ 88	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	(75)	-	0	-	-	-	-
Total Direct Assignments	\$ -	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ 101	\$ 1,167	\$ 899	\$ 491	\$ 88	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 101	\$ 1,167	\$ 899	\$ 491	\$ 88	\$ -	\$ -
Global/Retained	-	82	-	-	-	-	-	-
Total Allocations	\$ -	\$ 183	\$ 1,167	\$ 899	\$ 491	\$ 88	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ 176	\$ 1,167	\$ 899	\$ 491	\$ 88	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 176	\$ 1,167	\$ 899	\$ 491	\$ 88	\$ -	\$ -
Global/Retained	-	7	-	0	-	-	-	-
Total Billed Costs	\$ -	\$ 183	\$ 1,167	\$ 899	\$ 491	\$ 88	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0113-CASH MANAGEMENT

Workpaper: A-4.8

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	8	8	8	8	8	8	8	8
Labor Costs	\$ 551	\$ 674	\$ 661	\$ 684	\$ 731	\$ 728	\$ 728	\$ 728
Non-Labor Costs	177	108	108	144	172	136	128	128
Total Costs	\$ 729	\$ 782	\$ 769	\$ 828	\$ 903	\$ 864	\$ 856	\$ 856
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	9	-	-	-	-	-	-
Subtotal - Utilities	\$ 2	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	8	4	-	-	-	-	-	-
Total Direct Assignments	\$ 11	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 275	\$ 305	\$ 287	\$ 308	\$ 347	\$ 323	\$ 328	\$ 333
So Cal Gas	312	315	305	317	338	336	333	334
Subtotal - Utilities	\$ 588	\$ 620	\$ 593	\$ 625	\$ 686	\$ 658	\$ 660	\$ 667
Global/Retained	130	140	176	203	217	206	196	189
Total Allocations	\$ 718	\$ 760	\$ 769	\$ 828	\$ 903	\$ 864	\$ 856	\$ 856
BILLED COSTS								
SDG&E	\$ 277	\$ 314	\$ 287	\$ 308	\$ 347	\$ 323	\$ 328	\$ 333
So Cal Gas	314	324	305	317	338	336	333	334
Subtotal - Utilities	\$ 590	\$ 637	\$ 593	\$ 625	\$ 686	\$ 658	\$ 660	\$ 667
Global/Retained	138	144	176	203	217	206	196	189
Total Billed Costs	\$ 729	\$ 782	\$ 769	\$ 828	\$ 903	\$ 864	\$ 856	\$ 856

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance
Department: A-4 Treasury
Cost Center: 1100-0113-CASH MANAGEMENT
Workpaper: A-4.8 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 347	\$ 338	\$ 217	\$ 903	8
Lower software maintenance and consulting expected from the new Cash Management System implementation in 2014.	(18)	(18)	(10)	(47)	
Change in Allocations 2013-2016	4	14	(18)	(0)	
Total Change from 2013	<u>(15)</u>	<u>(4)</u>	<u>(28)</u>	<u>(47)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 333</u>	<u>\$ 334</u>	<u>\$ 189</u>	<u>\$ 856</u>	<u>8</u>
2016 ALLOCATION METHOD					
MF BASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 333	\$ 334	\$ 189	\$ 856	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 333</u>	<u>\$ 334</u>	<u>\$ 189</u>	<u>\$ 856</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0113-CASH MANAGEMENT

Workpaper: A-4.8 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	8	8	8	8	8	8	8	8
Labor Costs	\$ 551	\$ 674	\$ 661	\$ 684	\$ 731	\$ 743	\$ 761	\$ 781
Non-Labor Costs	177	108	108	144	172	139	134	138
Total Costs	\$ 729	\$ 782	\$ 769	\$ 828	\$ 903	\$ 881	\$ 895	\$ 919
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	9	-	-	-	-	-	-
Subtotal - Utilities	\$ 2	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	8	4	-	-	-	-	-	-
Total Direct Assignments	\$ 11	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 275	\$ 305	\$ 287	\$ 308	\$ 347	\$ 329	\$ 343	\$ 357
So Cal Gas	312	315	305	317	338	342	348	358
Subtotal - Utilities	\$ 588	\$ 620	\$ 593	\$ 625	\$ 686	\$ 671	\$ 690	\$ 716
Global/Retained	130	140	176	203	217	210	205	203
Total Allocations	\$ 718	\$ 760	\$ 769	\$ 828	\$ 903	\$ 881	\$ 895	\$ 919
BILLED COSTS								
SDG&E	\$ 277	\$ 314	\$ 287	\$ 308	\$ 347	\$ 329	\$ 343	\$ 357
So Cal Gas	314	324	305	317	338	342	348	358
Subtotal - Utilities	\$ 590	\$ 637	\$ 593	\$ 625	\$ 686	\$ 671	\$ 690	\$ 716
Global/Retained	138	144	176	203	217	210	205	203
Total Billed Costs	\$ 729	\$ 782	\$ 769	\$ 828	\$ 903	\$ 881	\$ 895	\$ 919

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0053-PLANNING AND ANALYSIS

Workpaper: A-4.9

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	3	-	6	7	7	7	7
Labor Costs	\$ 283	\$ 280	\$ 245	\$ 389	\$ 678	\$ 710	\$ 710	\$ 710
Non-Labor Costs	25	(7)	4	41	52	62	62	62
Total Costs	\$ 308	\$ 273	\$ 249	\$ 430	\$ 731	\$ 771	\$ 771	\$ 771
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	0	0	-	1	-	-	-
Subtotal - Utilities	\$ 3	\$ 0	\$ 0	\$ -	\$ 1	\$ -	\$ -	\$ -
Global/Retained	1	0	0	3	-	-	-	-
Total Direct Assignments	\$ 3	\$ 0	\$ 0	\$ 3	\$ 1	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 71	\$ 67	\$ 60	\$ 105	\$ 185	\$ 189	\$ 191	\$ 191
So Cal Gas	81	69	64	108	180	196	195	195
Subtotal - Utilities	\$ 152	\$ 137	\$ 124	\$ 213	\$ 365	\$ 386	\$ 386	\$ 386
Global/Retained	152	137	125	213	365	386	386	386
Total Allocations	\$ 304	\$ 273	\$ 249	\$ 427	\$ 729	\$ 771	\$ 771	\$ 771
BILLED COSTS								
SDG&E	\$ 73	\$ 67	\$ 60	\$ 105	\$ 185	\$ 189	\$ 191	\$ 191
So Cal Gas	82	69	64	108	181	196	195	195
Subtotal - Utilities	\$ 155	\$ 137	\$ 125	\$ 213	\$ 366	\$ 386	\$ 386	\$ 386
Global/Retained	153	137	125	217	365	386	386	386
Total Billed Costs	\$ 308	\$ 273	\$ 249	\$ 430	\$ 731	\$ 771	\$ 771	\$ 771

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance
Department: A-4 Treasury
Cost Center: 1100-0053-PLANNING AND ANALYSIS
Workpaper: A-4.9 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 185	\$ 181	\$ 365	\$ 731	7
Full year impact of staffing added in 2013 and related expenses.	10	9	21	41	
Change in Allocations 2013-2016	(4)	4	0	(0)	
Total Change from 2013	<u>6</u>	<u>13</u>	<u>21</u>	<u>41</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 191</u>	<u>\$ 195</u>	<u>\$ 386</u>	<u>\$ 771</u>	<u>7</u>
2016 ALLOCATION METHOD					
MFSPPLIT	<u>24.8%</u>	<u>25.2%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 191	\$ 195	\$ 386	\$ 771	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 191</u>	<u>\$ 195</u>	<u>\$ 386</u>	<u>\$ 771</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0053-PLANNING AND ANALYSIS

Workpaper: A-4.9 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	3	-	6	7	7	7	7
Labor Costs	\$ 283	\$ 280	\$ 245	\$ 389	\$ 678	\$ 724	\$ 742	\$ 762
Non-Labor Costs	25	(7)	4	41	52	63	65	66
Total Costs	\$ 308	\$ 273	\$ 249	\$ 430	\$ 731	\$ 787	\$ 806	\$ 828
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	0	0	-	1	-	-	-
Subtotal - Utilities	\$ 3	\$ 0	\$ 0	\$ -	\$ 1	\$ -	\$ -	\$ -
Global/Retained	1	0	0	3	-	-	-	-
Total Direct Assignments	\$ 3	\$ 0	\$ 0	\$ 3	\$ 1	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 71	\$ 67	\$ 60	\$ 105	\$ 185	\$ 193	\$ 200	\$ 205
So Cal Gas	81	69	64	108	180	200	203	209
Subtotal - Utilities	\$ 152	\$ 137	\$ 124	\$ 213	\$ 365	\$ 393	\$ 403	\$ 414
Global/Retained	152	137	125	213	365	393	403	414
Total Allocations	\$ 304	\$ 273	\$ 249	\$ 427	\$ 729	\$ 787	\$ 806	\$ 828
BILLED COSTS								
SDG&E	\$ 73	\$ 67	\$ 60	\$ 105	\$ 185	\$ 193	\$ 200	\$ 205
So Cal Gas	82	69	64	108	181	200	203	209
Subtotal - Utilities	\$ 155	\$ 137	\$ 125	\$ 213	\$ 366	\$ 393	\$ 403	\$ 414
Global/Retained	153	137	125	217	365	393	403	414
Total Billed Costs	\$ 308	\$ 273	\$ 249	\$ 430	\$ 731	\$ 787	\$ 806	\$ 828

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0224-CORPORATE - CASH MGMT

Workpaper: A-4.10

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2,026	1,896	1,685	1,706	1,718	1,985	1,985	1,985
Total Costs	\$ 2,026	\$ 1,896	\$ 1,685	\$ 1,706	\$ 1,718	\$ 1,985	\$ 1,985	\$ 1,985
DIRECT ASSIGNMENTS								
SDG&E	\$ 450	\$ 414	\$ 281	\$ 365	\$ 347	\$ 425	\$ 425	\$ 425
So Cal Gas	1,270	1,240	1,128	1,059	1,041	1,250	1,250	1,250
Subtotal - Utilities	\$ 1,720	\$ 1,654	\$ 1,409	\$ 1,423	\$ 1,388	\$ 1,675	\$ 1,675	\$ 1,675
Global/Retained	200	172	199	182	262	270	270	270
Total Direct Assignments	\$ 1,920	\$ 1,826	\$ 1,608	\$ 1,605	\$ 1,650	\$ 1,945	\$ 1,945	\$ 1,945
ALLOCATIONS								
SDG&E	\$ 41	\$ 28	\$ 29	\$ 37	\$ 26	\$ 15	\$ 15	\$ 16
So Cal Gas	46	29	31	39	25	16	16	16
Subtotal - Utilities	\$ 87	\$ 57	\$ 60	\$ 76	\$ 51	\$ 30	\$ 31	\$ 31
Global/Retained	19	13	17	25	16	10	9	9
Total Allocations	\$ 106	\$ 70	\$ 77	\$ 101	\$ 68	\$ 40	\$ 40	\$ 40
BILLED COSTS								
SDG&E	\$ 491	\$ 442	\$ 310	\$ 402	\$ 373	\$ 440	\$ 440	\$ 441
So Cal Gas	1,316	1,269	1,159	1,097	1,066	1,266	1,266	1,266
Subtotal - Utilities	\$ 1,807	\$ 1,711	\$ 1,469	\$ 1,499	\$ 1,440	\$ 1,705	\$ 1,706	\$ 1,706
Global/Retained	219	185	216	207	278	280	279	279
Total Billed Costs	\$ 2,026	\$ 1,896	\$ 1,685	\$ 1,706	\$ 1,718	\$ 1,985	\$ 1,985	\$ 1,985

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-4 Treasury

Cost Center: 1100-0224-CORPORATE - CASH MGMT

Workpaper: A-4.10 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 373	\$ 1,066	\$ 278	\$ 1,718	0
Increased fees for proprocessing electronic transactions, primarily from utility customers.	67	198	2	267	
Change in Allocations 2013-2016	0	1	(1)	0	
Total Change from 2013	<u>67</u>	<u>199</u>	<u>1</u>	<u>267</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 441</u>	<u>\$ 1,266</u>	<u>\$ 279</u>	<u>\$ 1,985</u>	<u>0</u>
2016 ALLOCATION METHOD					
MF BASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 16	\$ 16	\$ 9	\$ 40	
Direct Assignments	<u>425</u>	<u>1,250</u>	<u>270</u>	<u>1,945</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 441</u>	<u>\$ 1,266</u>	<u>\$ 279</u>	<u>\$ 1,985</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0224-CORPORATE - CASH MGMT

Workpaper: A-4.10 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2,026	1,896	1,685	1,706	1,718	1,985	1,985	1,985
Total Costs	\$ 2,026	\$ 1,896	\$ 1,685	\$ 1,706	\$ 1,718	\$ 1,985	\$ 1,985	\$ 1,985
DIRECT ASSIGNMENTS								
SDG&E	\$ 450	\$ 414	\$ 281	\$ 365	\$ 347	\$ 425	\$ 425	\$ 425
So Cal Gas	1,270	1,240	1,128	1,059	1,041	1,250	1,250	1,250
Subtotal - Utilities	\$ 1,720	\$ 1,654	\$ 1,409	\$ 1,423	\$ 1,388	\$ 1,675	\$ 1,675	\$ 1,675
Global/Retained	200	172	199	182	262	270	270	270
Total Direct Assignments	\$ 1,920	\$ 1,826	\$ 1,608	\$ 1,605	\$ 1,650	\$ 1,945	\$ 1,945	\$ 1,945
ALLOCATIONS								
SDG&E	\$ 41	\$ 28	\$ 29	\$ 37	\$ 26	\$ 15	\$ 15	\$ 16
So Cal Gas	46	29	31	39	25	16	16	16
Subtotal - Utilities	\$ 87	\$ 57	\$ 60	\$ 76	\$ 51	\$ 30	\$ 31	\$ 31
Global/Retained	19	13	17	25	16	10	9	9
Total Allocations	\$ 106	\$ 70	\$ 77	\$ 101	\$ 68	\$ 40	\$ 40	\$ 40
BILLED COSTS								
SDG&E	\$ 491	\$ 442	\$ 310	\$ 402	\$ 373	\$ 440	\$ 440	\$ 441
So Cal Gas	1,316	1,269	1,159	1,097	1,066	1,266	1,266	1,266
Subtotal - Utilities	\$ 1,807	\$ 1,711	\$ 1,469	\$ 1,499	\$ 1,440	\$ 1,705	\$ 1,706	\$ 1,706
Global/Retained	219	185	216	207	278	280	279	279
Total Billed Costs	\$ 2,026	\$ 1,896	\$ 1,685	\$ 1,706	\$ 1,718	\$ 1,985	\$ 1,985	\$ 1,985

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0225-CORP - TTEE & RATE AGENCY

Workpaper: A-4.11

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	12,956	35,856	18,119	24,580	16,684	13,371	14,084	14,698
Total Costs	\$ 12,956	\$ 35,856	\$ 18,119	\$ 24,580	\$ 16,684	\$ 13,371	\$ 14,084	\$ 14,698
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,013	\$ 3,252	\$ 3,231	\$ 1,909	\$ 1,686	\$ 819	\$ 1,622	\$ 1,599
So Cal Gas	835	2,077	2,172	1,464	771	1,423	1,913	1,643
Subtotal - Utilities	\$ 2,848	\$ 5,329	\$ 5,403	\$ 3,373	\$ 2,457	\$ 2,242	\$ 3,534	\$ 3,242
Global/Retained	9,163	29,943	12,107	20,578	13,703	10,547	9,802	10,381
Total Direct Assignments	\$ 12,011	\$ 35,272	\$ 17,510	\$ 23,951	\$ 16,160	\$ 12,789	\$ 13,336	\$ 13,624
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	945	584	609	630	524	582	748	1,075
Total Allocations	\$ 945	\$ 584	\$ 609	\$ 630	\$ 524	\$ 582	\$ 748	\$ 1,075
BILLED COSTS								
SDG&E	\$ 2,013	\$ 3,252	\$ 3,231	\$ 1,909	\$ 1,686	\$ 819	\$ 1,622	\$ 1,599
So Cal Gas	835	2,077	2,172	1,464	771	1,423	1,913	1,643
Subtotal - Utilities	\$ 2,848	\$ 5,329	\$ 5,403	\$ 3,373	\$ 2,457	\$ 2,242	\$ 3,534	\$ 3,242
Global/Retained	10,108	30,527	12,716	21,208	14,227	11,129	10,550	11,456
Total Billed Costs	\$ 12,956	\$ 35,856	\$ 18,119	\$ 24,580	\$ 16,684	\$ 13,371	\$ 14,084	\$ 14,698

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Allocation Reconciliation**

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-4 Treasury

Cost Center: 1100-0225-CORP - TTEE & RATE AGENCY

Workpaper: A-4.11 Recon

EVALUATION OF CHANGE	SDGE	SoCal Gas	Global/ Retained	TOTAL	FTE's
2013 - BASE YEAR	\$ 1,686	\$ 771	\$ 14,227	\$ 16,684	0
Non-recurring credit fees related to Mexico in 2013.	-	-	(1,353)	(1,353)	
New bond issue fees per business unit.	48	60	(9)	99	
Direct charged Trustee Fees per business unit.	(50)	76	(28)	(2)	
Increased Rating Agency Fees based on average outstanding debt and new debt issuance activity.	37	772	1,311	2,120	
Non-recurring underwriting fees for SDG&E and right of way expense for SCG. Non-recurring Finance Charges for Global.	(121)	(36)	(2,692)	(2,849)	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	(87)	872	(2,771)	(1,986)	0
2016 - TEST YEAR	<u>\$ 1,599</u>	<u>\$ 1,643</u>	<u>\$ 11,456</u>	<u>\$ 14,698</u>	<u>0</u>
2016 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 1,075	\$ 1,075	
Direct Assignments	1,599	1,643	10,381	13,624	
TOTAL 2016 ALLOCATIONS	<u>\$ 1,599</u>	<u>\$ 1,643</u>	<u>\$ 11,456</u>	<u>\$ 14,698</u>	
Direct Assignment Details					
Line of Credit Fees	\$ 683	\$ 683	\$ 5,700	\$ 7,066	
Trustee Fees	275	167	70	512	
Rating Agency Fees	691	742	1,372	2,805	
Financing Charges	-	-	3,131	3,131	
	<u>\$ 1,649</u>	<u>\$ 1,591</u>	<u>\$ 10,274</u>	<u>\$ 13,514</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0225-CORP - TTEE & RATE AGENCY

Workpaper: A-4.11 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	12,956	35,856	18,119	24,580	16,684	13,375	14,093	14,707
Total Costs	<u>\$ 12,956</u>	<u>\$ 35,856</u>	<u>\$ 18,119</u>	<u>\$ 24,580</u>	<u>\$ 16,684</u>	<u>\$ 13,375</u>	<u>\$ 14,093</u>	<u>\$ 14,707</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,013	\$ 3,252	\$ 3,231	\$ 1,909	\$ 1,686	\$ 821	\$ 1,624	\$ 1,603
So Cal Gas	835	2,077	2,172	1,464	771	1,425	1,918	1,648
Subtotal - Utilities	<u>\$ 2,848</u>	<u>\$ 5,329</u>	<u>\$ 5,403</u>	<u>\$ 3,373</u>	<u>\$ 2,457</u>	<u>\$ 2,246</u>	<u>\$ 3,543</u>	<u>\$ 3,251</u>
Global/Retained	9,163	29,943	12,107	20,578	13,703	10,547	9,802	10,381
Total Direct Assignments	<u>\$ 12,011</u>	<u>\$ 35,272</u>	<u>\$ 17,510</u>	<u>\$ 23,951</u>	<u>\$ 16,160</u>	<u>\$ 12,793</u>	<u>\$ 13,345</u>	<u>\$ 13,633</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	945	584	609	630	524	582	748	1,075
Total Allocations	<u>\$ 945</u>	<u>\$ 584</u>	<u>\$ 609</u>	<u>\$ 630</u>	<u>\$ 524</u>	<u>\$ 582</u>	<u>\$ 748</u>	<u>\$ 1,075</u>
BILLED COSTS								
SDG&E	\$ 2,013	\$ 3,252	\$ 3,231	\$ 1,909	\$ 1,686	\$ 821	\$ 1,624	\$ 1,603
So Cal Gas	835	2,077	2,172	1,464	771	1,425	1,918	1,648
Subtotal - Utilities	<u>\$ 2,848</u>	<u>\$ 5,329</u>	<u>\$ 5,403</u>	<u>\$ 3,373</u>	<u>\$ 2,457</u>	<u>\$ 2,246</u>	<u>\$ 3,543</u>	<u>\$ 3,251</u>
Global/Retained	10,108	30,527	12,716	21,208	14,227	11,129	10,550	11,456
Total Billed Costs	<u>\$ 12,956</u>	<u>\$ 35,856</u>	<u>\$ 18,119</u>	<u>\$ 24,580</u>	<u>\$ 16,684</u>	<u>\$ 13,375</u>	<u>\$ 14,093</u>	<u>\$ 14,707</u>

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0052-PROJECT FINANCE

Workpaper: A-4.12

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	-	-	2	3	3	3	3
Labor Costs	\$ 389	\$ 216	\$ -	\$ 241	\$ 415	\$ 445	\$ 445	\$ 445
Non-Labor Costs	129	130	3	97	103	115	115	115
Total Costs	\$ 518	\$ 346	\$ 3	\$ 337	\$ 518	\$ 560	\$ 560	\$ 560
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	99	-	71	59	72	72	72
Total Direct Assignments	\$ -	\$ 99	\$ -	\$ 71	\$ 59	\$ 72	\$ 72	\$ 72
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	518	248	3	267	459	488	488	488
Total Allocations	\$ 518	\$ 248	\$ 3	\$ 267	\$ 459	\$ 488	\$ 488	\$ 488
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	518	346	3	337	518	560	560	560
Total Billed Costs	\$ 518	\$ 346	\$ 3	\$ 337	\$ 518	\$ 560	\$ 560	\$ 560

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance
Department: A-4 Treasury
Cost Center: 1100-0052-PROJECT FINANCE
Workpaper: A-4.12 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 518	\$ 518	3
Full year impact of staffing and related expenses	-	-	41	41	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	-	-	41	41	0
2016 - TEST YEAR	\$ -	\$ -	\$ 560	\$ 560	3
2016 ALLOCATION METHOD					
CBFINANCE	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 488	\$ 488	
Direct Assignments	-	-	72	72	
TOTAL 2016 ALLOCATIONS	\$ -	\$ -	\$ 560	\$ 560	
Direct Assignment Details					
LNG related expenses	\$ -	\$ -	\$ 72	\$ 72	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0052-PROJECT FINANCE

Workpaper: A-4.12 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	-	-	2	3	3	3	3
Labor Costs	\$ 389	\$ 216	\$ -	\$ 241	\$ 415	\$ 454	\$ 465	\$ 477
Non-Labor Costs	129	130	3	97	103	117	120	124
Total Costs	\$ 518	\$ 346	\$ 3	\$ 337	\$ 518	\$ 571	\$ 585	\$ 601
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	99	-	71	59	73	75	77
Total Direct Assignments	\$ -	\$ 99	\$ -	\$ 71	\$ 59	\$ 73	\$ 75	\$ 77
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	518	248	3	267	459	497	510	523
Total Allocations	\$ 518	\$ 248	\$ 3	\$ 267	\$ 459	\$ 497	\$ 510	\$ 523
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	518	346	3	337	518	571	585	601
Total Billed Costs	\$ 518	\$ 346	\$ 3	\$ 337	\$ 518	\$ 571	\$ 585	\$ 601

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0393-CORPORATE ECONOMICS

Workpaper: A-4.13

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	4	4	2	3	2	3	3	3
Labor Costs	\$ 744	\$ 569	\$ 446	\$ 417	\$ 414	\$ 414	\$ 414	\$ 414
Non-Labor Costs	114	110	253	335	93	199	196	196
Total Costs	\$ 859	\$ 679	\$ 699	\$ 752	\$ 507	\$ 613	\$ 610	\$ 610
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	(4)	4	-	1	-	-	-	-
Total Direct Assignments	\$ (4)	\$ 4	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 43	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	43	34	-	-	-	-	-	-
Subtotal - Utilities	\$ 86	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	777	608	699	750	507	613	610	610
Total Allocations	\$ 863	\$ 675	\$ 699	\$ 750	\$ 507	\$ 613	\$ 610	\$ 610
BILLED COSTS								
SDG&E	\$ 43	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	43	34	-	-	-	-	-	-
Subtotal - Utilities	\$ 86	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	772	612	699	752	507	613	610	610
Total Billed Costs	\$ 859	\$ 679	\$ 699	\$ 752	\$ 507	\$ 613	\$ 610	\$ 610

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance
Department: A-4 Treasury
Cost Center: 1100-0393-CORPORATE ECONOMICS
Workpaper: A-4.13 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 507	\$ 507	2
Additional Consulting for business growth	-	-	103	103	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	-	-	103	103	1
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 610</u>	<u>\$ 610</u>	<u>3</u>
2016 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 610	\$ 610	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 610</u>	<u>\$ 610</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0393-CORPORATE ECONOMICS

Workpaper: A-4.13 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	4	4	2	3	2	3	3	3
Labor Costs	\$ 744	\$ 569	\$ 446	\$ 417	\$ 414	\$ 422	\$ 432	\$ 444
Non-Labor Costs	114	110	253	335	93	203	206	211
Total Costs	\$ 859	\$ 679	\$ 699	\$ 752	\$ 507	\$ 625	\$ 638	\$ 655
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	(4)	4	-	1	-	-	-	-
Total Direct Assignments	\$ (4)	\$ 4	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 43	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	43	34	-	-	-	-	-	-
Subtotal - Utilities	\$ 86	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	777	608	699	750	507	625	638	655
Total Allocations	\$ 863	\$ 675	\$ 699	\$ 750	\$ 507	\$ 625	\$ 638	\$ 655
BILLED COSTS								
SDG&E	\$ 43	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	43	34	-	-	-	-	-	-
Subtotal - Utilities	\$ 86	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	772	612	699	752	507	625	638	655
Total Billed Costs	\$ 859	\$ 679	\$ 699	\$ 752	\$ 507	\$ 625	\$ 638	\$ 655

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0062-CREDIT

Workpaper: A-4.14

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	2	2	2	-	-	-	-
Labor Costs	\$ -	\$ -	\$ 204	\$ 224	\$ 5	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	147	50	(5)	-	-	-
Total Costs	\$ -	\$ -	\$ 350	\$ 275	\$ (0)	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	0	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 44	\$ 17	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	44	17	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 88	\$ 34	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	263	240	(0)	-	-	-
Total Allocations	\$ -	\$ -	\$ 350	\$ 274	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 44	\$ 17	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	44	17	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 88	\$ 34	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	263	240	(0)	-	-	-
Total Billed Costs	\$ -	\$ -	\$ 350	\$ 275	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0013-FIN MGR - PENSION AND TRUSTS

Workpaper: A-4.15

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ 3	\$ 18	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	22	5	-	-	-	-
Total Costs	\$ -	\$ -	\$ 25	\$ 23	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 24	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 24	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	(21)	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 8	\$ 3	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	9	2	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 17	\$ 5	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	8	14	-	-	-	-
Total Allocations	\$ -	\$ -	\$ 25	\$ 19	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 8	\$ 27	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	9	2	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 17	\$ 30	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	8	(7)	-	-	-	-
Total Billed Costs	\$ -	\$ -	\$ 25	\$ 23	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0298-VP - CORPORATE PLANNING

Workpaper: A-4.16

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	2	-	-	-	-	-
Labor Costs	\$ 254	\$ 265	\$ 277	\$ 70	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	22	32	37	8	-	-	-	-
Total Costs	\$ 276	\$ 297	\$ 315	\$ 77	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	0	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	0	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 40	\$ 44	\$ 76	\$ 19	\$ -	\$ -	\$ -	\$ -
So Cal Gas	46	45	81	20	-	-	-	-
Subtotal - Utilities	\$ 86	\$ 89	\$ 157	\$ 39	\$ -	\$ -	\$ -	\$ -
Global/Retained	190	207	157	39	-	-	-	-
Total Allocations	\$ 276	\$ 296	\$ 315	\$ 77	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 40	\$ 44	\$ 76	\$ 19	\$ -	\$ -	\$ -	\$ -
So Cal Gas	46	45	81	20	-	-	-	-
Subtotal - Utilities	\$ 86	\$ 89	\$ 157	\$ 39	\$ -	\$ -	\$ -	\$ -
Global/Retained	190	207	157	39	-	-	-	-
Total Billed Costs	\$ 276	\$ 297	\$ 315	\$ 77	\$ -	\$ -	\$ -	\$ -

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: A Finance

Witness: Peter R. Wall

Cost Center: A-5 Investor Relations

Workpaper: A-5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	7	7	8	6	6	7	7	7
Labor Costs	\$ 846	\$ 984	\$ 1,029	\$ 900	\$ 887	\$ 931	\$ 931	\$ 931
Non-Labor Costs	1,087	1,170	1,193	1,187	1,293	1,254	1,254	1,254
Total Costs	\$ 1,934	\$ 2,155	\$ 2,222	\$ 2,087	\$ 2,180	\$ 2,185	\$ 2,185	\$ 2,185
DIRECT ASSIGNMENTS								
SDG&E	\$ 73	\$ 65	\$ 81	\$ 50	\$ 100	\$ 50	\$ 52	\$ 52
So Cal Gas	51	38	57	24	66	52	52	53
Subtotal - Utilities	\$ 124	\$ 102	\$ 139	\$ 75	\$ 166	\$ 103	\$ 104	\$ 105
Global/Retained	50	76	176	45	50	32	31	30
Total Direct Assignments	\$ 174	\$ 178	\$ 314	\$ 120	\$ 216	\$ 135	\$ 135	\$ 135
ALLOCATIONS								
SDG&E	\$ 675	\$ 794	\$ 718	\$ 731	\$ 753	\$ 765	\$ 785	\$ 797
So Cal Gas	766	818	763	753	733	796	796	799
Subtotal - Utilities	\$ 1,440	\$ 1,611	\$ 1,481	\$ 1,484	\$ 1,485	\$ 1,561	\$ 1,581	\$ 1,597
Global/Retained	319	365	427	483	479	489	469	453
Total Allocations	\$ 1,759	\$ 1,976	\$ 1,908	\$ 1,967	\$ 1,964	\$ 2,050	\$ 2,050	\$ 2,050
BILLED COSTS								
SDG&E	\$ 748	\$ 858	\$ 799	\$ 781	\$ 852	\$ 816	\$ 837	\$ 850
So Cal Gas	817	856	820	778	799	849	849	852
Subtotal - Utilities	\$ 1,565	\$ 1,714	\$ 1,619	\$ 1,559	\$ 1,651	\$ 1,664	\$ 1,685	\$ 1,702
Global/Retained	369	441	602	528	529	521	499	483
Total Billed Costs	\$ 1,934	\$ 2,155	\$ 2,222	\$ 2,087	\$ 2,180	\$ 2,185	\$ 2,185	\$ 2,185

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-5 Investor Relations

Workpaper: A-5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 852	\$ 799	\$ 529	\$ 2,180	6
Return of staff from leave of absence.	19	19	11	49	1
Non-recurring expenses for 2013 including direct charges for Consulting.	(3)	(1)	(10)	(14)	
Non-recurring stock listing fee.	(30)	-	-	(30)	
Change in Allocations 2013-2016	11	33	(44)	0	
Total Change from 2013	<u>(2)</u>	<u>52</u>	<u>(46)</u>	<u>4</u>	<u>1</u>
2016 - TEST YEAR	<u>\$ 850</u>	<u>\$ 850</u>	<u>\$ 483</u>	<u>\$ 2,185</u>	<u>7</u>
Allocations	\$ 798	\$ 798	\$ 454	\$ 2,049	
Direct Assignments	<u>52</u>	<u>53</u>	<u>30</u>	<u>135</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 850</u>	<u>\$ 850</u>	<u>\$ 483</u>	<u>\$ 2,184</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A Finance

Witness: Peter R. Wall

Cost Center: A-5 Investor Relations

Workpaper: A-5 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	7	7	8	6	6	7	7	7
Labor Costs	\$ 846	\$ 984	\$ 1,029	\$ 900	\$ 887	\$ 949	\$ 973	\$ 999
Non-Labor Costs	1,087	1,170	1,193	1,187	1,293	1,271	1,293	1,317
Total Costs	\$ 1,934	\$ 2,155	\$ 2,222	\$ 2,087	\$ 2,180	\$ 2,220	\$ 2,265	\$ 2,316
DIRECT ASSIGNMENTS								
SDG&E	\$ 73	\$ 65	\$ 81	\$ 50	\$ 100	\$ 51	\$ 54	\$ 56
So Cal Gas	51	38	57	24	66	53	55	57
Subtotal - Utilities	\$ 124	\$ 102	\$ 139	\$ 75	\$ 166	\$ 105	\$ 109	\$ 113
Global/Retained	50	76	176	45	50	33	32	32
Total Direct Assignments	\$ 174	\$ 178	\$ 314	\$ 120	\$ 216	\$ 138	\$ 141	\$ 145
ALLOCATIONS								
SDG&E	\$ 675	\$ 794	\$ 718	\$ 731	\$ 753	\$ 777	\$ 813	\$ 844
So Cal Gas	766	818	763	753	733	809	825	846
Subtotal - Utilities	\$ 1,440	\$ 1,611	\$ 1,481	\$ 1,484	\$ 1,485	\$ 1,586	\$ 1,638	\$ 1,690
Global/Retained	319	365	427	483	479	496	486	480
Total Allocations	\$ 1,759	\$ 1,976	\$ 1,908	\$ 1,967	\$ 1,964	\$ 2,082	\$ 2,124	\$ 2,170
BILLED COSTS								
SDG&E	\$ 748	\$ 858	\$ 799	\$ 781	\$ 852	\$ 829	\$ 867	\$ 900
So Cal Gas	817	856	820	778	799	862	880	903
Subtotal - Utilities	\$ 1,565	\$ 1,714	\$ 1,619	\$ 1,559	\$ 1,651	\$ 1,691	\$ 1,748	\$ 1,803
Global/Retained	369	441	602	528	529	529	518	512
Total Billed Costs	\$ 1,934	\$ 2,155	\$ 2,222	\$ 2,087	\$ 2,180	\$ 2,220	\$ 2,265	\$ 2,316

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-5 Investor Relations

Witness: Peter R. Wall

Cost Center: 1100-0375-VP - INVESTOR RELATIONS

Workpaper: A-5.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	1	2	2	1	1	1	1	1
Labor Costs	\$ 259	\$ 370	\$ 422	\$ 385	\$ 356	\$ 346	\$ 346	\$ 346
Non-Labor Costs	93	153	83	114	138	142	142	142
Total Costs	\$ 352	\$ 523	\$ 505	\$ 499	\$ 494	\$ 488	\$ 488	\$ 488
DIRECT ASSIGNMENTS								
SDG&E	\$ 6	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	7	1	-	-	-	-	-	-
Subtotal - Utilities	\$ 12	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	3	0	-	-	2	-	-	-
Total Direct Assignments	\$ 15	\$ 2	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 129	\$ 209	\$ 189	\$ 185	\$ 189	\$ 182	\$ 187	\$ 190
So Cal Gas	147	215	201	191	184	190	190	190
Subtotal - Utilities	\$ 276	\$ 424	\$ 390	\$ 377	\$ 374	\$ 372	\$ 377	\$ 380
Global/Retained	61	96	115	123	118	116	112	108
Total Allocations	\$ 337	\$ 520	\$ 505	\$ 499	\$ 492	\$ 488	\$ 488	\$ 488
BILLED COSTS								
SDG&E	\$ 135	\$ 210	\$ 189	\$ 185	\$ 189	\$ 182	\$ 187	\$ 190
So Cal Gas	153	216	201	191	184	190	190	190
Subtotal - Utilities	\$ 288	\$ 426	\$ 390	\$ 377	\$ 374	\$ 372	\$ 377	\$ 380
Global/Retained	64	96	115	123	120	116	112	108
Total Billed Costs	\$ 352	\$ 523	\$ 505	\$ 499	\$ 494	\$ 488	\$ 488	\$ 488

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-5 Investor Relations

Cost Center: 1100-0375-VP - INVESTOR RELATIONS

Workpaper: A-5.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 189	\$ 184	\$ 120	\$ 494	1
Savings from sharing administrative support staff	(1)	(1)	(2)	(5)	
Change in Allocations 2013-2016	2	8	(10)	-	
Total Change from 2013	<u>0</u>	<u>6</u>	<u>(12)</u>	<u>(5)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 190</u>	<u>\$ 190</u>	<u>\$ 108</u>	<u>\$ 488</u>	<u>1</u>
2016 ALLOCATION METHOD					
MF BASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 190	\$ 190	\$ 108	\$ 488	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 190</u>	<u>\$ 190</u>	<u>\$ 108</u>	<u>\$ 488</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-5 Investor Relations

Witness: Peter R. Wall

Cost Center: 1100-0375-VP - INVESTOR RELATIONS

Workpaper: A-5.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	1	2	2	1	1	1	1	1
Labor Costs	\$ 259	\$ 370	\$ 422	\$ 385	\$ 356	\$ 353	\$ 362	\$ 371
Non-Labor Costs	93	153	83	114	138	145	149	153
Total Costs	\$ 352	\$ 523	\$ 505	\$ 499	\$ 494	\$ 498	\$ 510	\$ 524
DIRECT ASSIGNMENTS								
SDG&E	\$ 6	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	7	1	-	-	-	-	-	-
Subtotal - Utilities	\$ 12	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	3	0	-	-	2	-	-	-
Total Direct Assignments	\$ 15	\$ 2	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 129	\$ 209	\$ 189	\$ 185	\$ 189	\$ 186	\$ 195	\$ 204
So Cal Gas	147	215	201	191	184	193	198	205
Subtotal - Utilities	\$ 276	\$ 424	\$ 390	\$ 377	\$ 374	\$ 379	\$ 394	\$ 408
Global/Retained	61	96	115	123	118	119	117	116
Total Allocations	\$ 337	\$ 520	\$ 505	\$ 499	\$ 492	\$ 498	\$ 510	\$ 524
BILLED COSTS								
SDG&E	\$ 135	\$ 210	\$ 189	\$ 185	\$ 189	\$ 186	\$ 195	\$ 204
So Cal Gas	153	216	201	191	184	193	198	205
Subtotal - Utilities	\$ 288	\$ 426	\$ 390	\$ 377	\$ 374	\$ 379	\$ 394	\$ 408
Global/Retained	64	96	115	123	120	119	117	116
Total Billed Costs	\$ 352	\$ 523	\$ 505	\$ 499	\$ 494	\$ 498	\$ 510	\$ 524

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: A-5 Investor Relations

Witness: Peter R. Wall

Cost Center: 1100-0042-INVESTOR RELATIONS

Workpaper: A-5.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	6	5	6	5	5	6	6	6
Labor Costs	\$ 587	\$ 614	\$ 607	\$ 515	\$ 531	\$ 585	\$ 585	\$ 585
Non-Labor Costs	994	1,018	1,110	1,073	1,156	1,112	1,112	1,112
Total Costs	\$ 1,582	\$ 1,632	\$ 1,717	\$ 1,588	\$ 1,687	\$ 1,697	\$ 1,697	\$ 1,697
DIRECT ASSIGNMENTS								
SDG&E	\$ 67	\$ 64	\$ 81	\$ 50	\$ 100	\$ 50	\$ 52	\$ 52
So Cal Gas	45	37	57	24	66	52	52	53
Subtotal - Utilities	\$ 112	\$ 101	\$ 139	\$ 75	\$ 166	\$ 103	\$ 104	\$ 105
Global/Retained	47	75	176	45	49	32	31	30
Total Direct Assignments	\$ 159	\$ 176	\$ 314	\$ 120	\$ 215	\$ 135	\$ 135	\$ 135
ALLOCATIONS								
SDG&E	\$ 545	\$ 585	\$ 528	\$ 545	\$ 563	\$ 583	\$ 598	\$ 607
So Cal Gas	619	602	562	562	548	607	607	609
Subtotal - Utilities	\$ 1,165	\$ 1,187	\$ 1,090	\$ 1,108	\$ 1,112	\$ 1,189	\$ 1,205	\$ 1,216
Global/Retained	258	269	312	361	360	372	357	345
Total Allocations	\$ 1,422	\$ 1,456	\$ 1,403	\$ 1,468	\$ 1,472	\$ 1,562	\$ 1,562	\$ 1,562
BILLED COSTS								
SDG&E	\$ 613	\$ 648	\$ 610	\$ 596	\$ 663	\$ 633	\$ 650	\$ 660
So Cal Gas	664	639	619	587	615	659	659	662
Subtotal - Utilities	\$ 1,277	\$ 1,288	\$ 1,229	\$ 1,182	\$ 1,278	\$ 1,292	\$ 1,309	\$ 1,321
Global/Retained	305	344	488	406	409	404	388	375
Total Billed Costs	\$ 1,582	\$ 1,632	\$ 1,717	\$ 1,588	\$ 1,687	\$ 1,697	\$ 1,697	\$ 1,697

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-5 Investor Relations

Cost Center: 1100-0042-INVESTOR RELATIONS

Workpaper: A-5.2 Recon

EVALUATION OF CHANGE	SDGE	SoCal Gas	Global/ Retained	TOTAL	FTE's
2013 - BASE YEAR	\$ 663	\$ 615	\$ 409	\$ 1,687	5
Return of staff from leave of absence.	21	21	13	54	1
Non-recurring expenses for 2013 including direct charges for Consulting.	(3)	(1)	(10)	(14)	
Non-recurring stock listing fee.	(30)	-	-	(30)	
Change in Allocations 2013-2016	9	26	(35)	0	
Total Change from 2013	<u>(3)</u>	<u>47</u>	<u>(34)</u>	<u>10</u>	<u>1</u>
2016 - TEST YEAR	<u>\$ 660</u>	<u>\$ 662</u>	<u>\$ 375</u>	<u>\$ 1,697</u>	<u>6</u>
2016 ALLOCATION METHOD					
MFBASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 608	\$ 609	\$ 345	\$ 1,562	
Direct Assignments	<u>52</u>	<u>53</u>	<u>30</u>	<u>135</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 660</u>	<u>\$ 662</u>	<u>\$ 375</u>	<u>\$ 1,697</u>	
Direct Assignment Details					
Analyst Conference	\$ 52	\$ 53	\$ 30	\$ 135	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-5 Investor Relations

Witness: Peter R. Wall

Cost Center: 1100-0042-INVESTOR RELATIONS

Workpaper: A-5.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	6	5	6	5	5	6	6	6
Labor Costs	\$ 587	\$ 614	\$ 607	\$ 515	\$ 531	\$ 596	\$ 611	\$ 627
Non-Labor Costs	994	1,018	1,110	1,073	1,156	1,126	1,144	1,164
Total Costs	\$ 1,582	\$ 1,632	\$ 1,717	\$ 1,588	\$ 1,687	\$ 1,722	\$ 1,755	\$ 1,791
DIRECT ASSIGNMENTS								
SDG&E	\$ 67	\$ 64	\$ 81	\$ 50	\$ 100	\$ 51	\$ 54	\$ 56
So Cal Gas	45	37	57	24	66	53	55	57
Subtotal - Utilities	\$ 112	\$ 101	\$ 139	\$ 75	\$ 166	\$ 105	\$ 109	\$ 113
Global/Retained	47	75	176	45	49	33	32	32
Total Direct Assignments	\$ 159	\$ 176	\$ 314	\$ 120	\$ 215	\$ 138	\$ 141	\$ 145
ALLOCATIONS								
SDG&E	\$ 545	\$ 585	\$ 528	\$ 545	\$ 563	\$ 591	\$ 618	\$ 640
So Cal Gas	619	602	562	562	548	615	627	642
Subtotal - Utilities	\$ 1,165	\$ 1,187	\$ 1,090	\$ 1,108	\$ 1,112	\$ 1,207	\$ 1,245	\$ 1,282
Global/Retained	258	269	312	361	360	378	369	364
Total Allocations	\$ 1,422	\$ 1,456	\$ 1,403	\$ 1,468	\$ 1,472	\$ 1,584	\$ 1,614	\$ 1,646
BILLED COSTS								
SDG&E	\$ 613	\$ 648	\$ 610	\$ 596	\$ 663	\$ 643	\$ 672	\$ 696
So Cal Gas	664	639	619	587	615	669	682	699
Subtotal - Utilities	\$ 1,277	\$ 1,288	\$ 1,229	\$ 1,182	\$ 1,278	\$ 1,312	\$ 1,354	\$ 1,395
Global/Retained	305	344	488	406	409	411	401	396
Total Billed Costs	\$ 1,582	\$ 1,632	\$ 1,717	\$ 1,588	\$ 1,687	\$ 1,722	\$ 1,755	\$ 1,791

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: A Finance

Witness: Peter R. Wall

Cost Center: A-6 Audit Services

Workpaper: A-6

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	31	32	32	35	35	38	38	38
Labor Costs	\$ 3,129	\$ 3,241	\$ 3,309	\$ 3,698	\$ 4,216	\$ 4,115	\$ 4,101	\$ 4,101
Non-Labor Costs	1,056	908	1,493	2,076	2,820	2,691	2,691	2,691
Total Costs	\$ 4,185	\$ 4,148	\$ 4,801	\$ 5,775	\$ 7,036	\$ 6,806	\$ 6,793	\$ 6,793
DIRECT ASSIGNMENTS								
SDG&E	\$ 43	\$ (86)	\$ (72)	\$ 282	\$ 31	\$ -	\$ -	\$ -
So Cal Gas	139	(122)	(252)	195	90	-	-	-
Subtotal - Utilities	\$ 182	\$ (207)	\$ (324)	\$ 476	\$ 120	\$ -	\$ -	\$ -
Global/Retained	(174)	220	799	(446)	182	-	-	-
Total Direct Assignments	\$ 8	\$ 13	\$ 475	\$ 31	\$ 302	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,636	\$ 1,789	\$ 1,673	\$ 1,762	\$ 2,729	\$ 2,314	\$ 2,315	\$ 2,315
So Cal Gas	1,546	1,645	1,449	1,162	1,926	1,739	1,729	1,729
Subtotal - Utilities	\$ 3,182	\$ 3,435	\$ 3,123	\$ 2,924	\$ 4,655	\$ 4,053	\$ 4,044	\$ 4,044
Global/Retained	995	701	1,204	2,820	2,079	2,752	2,748	2,748
Total Allocations	\$ 4,177	\$ 4,135	\$ 4,326	\$ 5,744	\$ 6,734	\$ 6,806	\$ 6,793	\$ 6,793
BILLED COSTS								
SDG&E	\$ 1,679	\$ 1,704	\$ 1,601	\$ 2,043	\$ 2,759	\$ 2,314	\$ 2,315	\$ 2,315
So Cal Gas	1,686	1,524	1,198	1,357	2,016	1,739	1,729	1,729
Subtotal - Utilities	\$ 3,364	\$ 3,227	\$ 2,798	\$ 3,400	\$ 4,775	\$ 4,053	\$ 4,044	\$ 4,044
Global/Retained	821	921	2,003	2,375	2,261	2,752	2,748	2,748
Total Billed Costs	\$ 4,185	\$ 4,148	\$ 4,801	\$ 5,775	\$ 7,036	\$ 6,806	\$ 6,793	\$ 6,793

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-6 Audit Services

Workpaper: A-6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 2,759	\$ 2,016	\$ 2,261	\$ 7,036	35
Savings from filling vacancies at lower levels in 2016.	(55)	(41)	(44)	(140)	3
Non-recurring Consulting in 2013.	(306)	(229)	(154)	(690)	
Increased audits planned for South America business units.	-	-	587	587	
Change in Allocations 2013-2016	(81)	(15)	96	-	
Total Change from 2013	<u>(444)</u>	<u>(287)</u>	<u>487</u>	<u>(243)</u>	<u>3</u>
2016 - TEST YEAR	<u>\$ 2,315</u>	<u>\$ 1,729</u>	<u>\$ 2,748</u>	<u>\$ 6,793</u>	<u>38</u>
Allocations	\$ 2,315	\$ 1,729	\$ 2,748	\$ 6,793	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 2,315</u>	<u>\$ 1,729</u>	<u>\$ 2,748</u>	<u>\$ 6,793</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A Finance

Witness: Peter R. Wall

Cost Center: A-6 Audit Services

Workpaper: A-6 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	31	32	32	35	35	38	38	38
Labor Costs	\$ 3,129	\$ 3,241	\$ 3,309	\$ 3,698	\$ 4,216	\$ 4,197	\$ 4,285	\$ 4,400
Non-Labor Costs	1,056	908	1,493	2,076	2,820	2,745	2,818	2,896
Total Costs	\$ 4,185	\$ 4,148	\$ 4,801	\$ 5,775	\$ 7,036	\$ 6,942	\$ 7,103	\$ 7,297
DIRECT ASSIGNMENTS								
SDG&E	\$ 43	\$ (86)	\$ (72)	\$ 282	\$ 31	\$ -	\$ -	\$ -
So Cal Gas	139	(122)	(252)	195	90	-	-	-
Subtotal - Utilities	\$ 182	\$ (207)	\$ (324)	\$ 476	\$ 120	\$ -	\$ -	\$ -
Global/Retained	(174)	220	799	(446)	182	-	-	-
Total Direct Assignments	\$ 8	\$ 13	\$ 475	\$ 31	\$ 302	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,636	\$ 1,789	\$ 1,673	\$ 1,762	\$ 2,729	\$ 2,361	\$ 2,421	\$ 2,487
So Cal Gas	1,546	1,645	1,449	1,162	1,926	1,774	1,808	1,857
Subtotal - Utilities	\$ 3,182	\$ 3,435	\$ 3,123	\$ 2,924	\$ 4,655	\$ 4,134	\$ 4,229	\$ 4,344
Global/Retained	995	701	1,204	2,820	2,079	2,808	2,874	2,953
Total Allocations	\$ 4,177	\$ 4,135	\$ 4,326	\$ 5,744	\$ 6,734	\$ 6,942	\$ 7,103	\$ 7,297
BILLED COSTS								
SDG&E	\$ 1,679	\$ 1,704	\$ 1,601	\$ 2,043	\$ 2,759	\$ 2,361	\$ 2,421	\$ 2,487
So Cal Gas	1,686	1,524	1,198	1,357	2,016	1,774	1,808	1,857
Subtotal - Utilities	\$ 3,364	\$ 3,227	\$ 2,798	\$ 3,400	\$ 4,775	\$ 4,134	\$ 4,229	\$ 4,344
Global/Retained	821	921	2,003	2,375	2,261	2,808	2,874	2,953
Total Billed Costs	\$ 4,185	\$ 4,148	\$ 4,801	\$ 5,775	\$ 7,036	\$ 6,942	\$ 7,103	\$ 7,297

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: A-6 Audit Services

Witness: Peter R. Wall

Cost Center: 1100-0349-VP AUDIT SERVICES

Workpaper: A-6.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	2	1	1	1	1	1
Labor Costs	\$ 290	\$ 335	\$ 353	\$ 344	\$ 330	\$ 267	\$ 267	\$ 267
Non-Labor Costs	133	37	1,104	(36)	39	60	60	60
Total Costs	\$ 424	\$ 372	\$ 1,457	\$ 309	\$ 369	\$ 327	\$ 327	\$ 327
DIRECT ASSIGNMENTS								
SDG&E	\$ 3	\$ (9)	\$ (5)	\$ 21	\$ 66	\$ -	\$ -	\$ -
So Cal Gas	13	(12)	(49)	15	48	-	-	-
Subtotal - Utilities	\$ 17	\$ (21)	\$ (54)	\$ 36	\$ 114	\$ -	\$ -	\$ -
Global/Retained	(17)	21	359	(86)	(114)	-	-	-
Total Direct Assignments	\$ 0	\$ (0)	\$ 306	\$ (51)	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 167	\$ 161	\$ 445	\$ 110	\$ 125	\$ 102	\$ 102	\$ 102
So Cal Gas	158	148	385	73	88	70	70	70
Subtotal - Utilities	\$ 325	\$ 309	\$ 830	\$ 183	\$ 213	\$ 171	\$ 172	\$ 172
Global/Retained	99	63	321	176	156	155	155	155
Total Allocations	\$ 424	\$ 372	\$ 1,151	\$ 359	\$ 369	\$ 327	\$ 327	\$ 327
BILLED COSTS								
SDG&E	\$ 170	\$ 153	\$ 440	\$ 131	\$ 190	\$ 102	\$ 102	\$ 102
So Cal Gas	171	136	336	87	136	70	70	70
Subtotal - Utilities	\$ 342	\$ 288	\$ 776	\$ 219	\$ 326	\$ 171	\$ 172	\$ 172
Global/Retained	82	84	681	90	43	155	155	155
Total Billed Costs	\$ 424	\$ 372	\$ 1,457	\$ 309	\$ 369	\$ 327	\$ 327	\$ 327

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance
Department: A-6 Audit Services
Cost Center: 1100-0349-VP AUDIT SERVICES
Workpaper: A-6.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 190	\$ 136	\$ 43	\$ 369	1
Savings as Senior Vice President (SVP) replaced with VP	(13)	(9)	(20)	(42)	
Change in Allocations 2013-2016	(76)	(57)	133	-	
Total Change from 2013	<u>(88)</u>	<u>(66)</u>	<u>113</u>	<u>(42)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 102</u>	<u>\$ 70</u>	<u>\$ 155</u>	<u>\$ 327</u>	<u>1</u>
2016 ALLOCATION METHOD					
CBAUDITPLAN	<u>31.2%</u>	<u>21.3%</u>	<u>47.5%</u>	<u>100.0%</u>	
Allocations	\$ 102	\$ 70	\$ 155	\$ 327	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ 102</u>	<u>\$ 70</u>	<u>\$ 155</u>	<u>\$ 327</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-6 Audit Services

Witness: Peter R. Wall

Cost Center: 1100-0349-VP AUDIT SERVICES

Workpaper: A-6.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	2	1	1	1	1	1
Labor Costs	\$ 290	\$ 335	\$ 353	\$ 344	\$ 330	\$ 272	\$ 279	\$ 286
Non-Labor Costs	133	37	1,104	(36)	39	62	63	65
Total Costs	\$ 424	\$ 372	\$ 1,457	\$ 309	\$ 369	\$ 333	\$ 342	\$ 351
DIRECT ASSIGNMENTS								
SDG&E	\$ 3	\$ (9)	\$ (5)	\$ 21	\$ 66	\$ -	\$ -	\$ -
So Cal Gas	13	(12)	(49)	15	48	-	-	-
Subtotal - Utilities	\$ 17	\$ (21)	\$ (54)	\$ 36	\$ 114	\$ -	\$ -	\$ -
Global/Retained	(17)	21	359	(86)	(114)	-	-	-
Total Direct Assignments	\$ 0	\$ (0)	\$ 306	\$ (51)	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 167	\$ 161	\$ 445	\$ 110	\$ 125	\$ 104	\$ 106	\$ 109
So Cal Gas	158	148	385	73	88	71	73	75
Subtotal - Utilities	\$ 325	\$ 309	\$ 830	\$ 183	\$ 213	\$ 175	\$ 179	\$ 184
Global/Retained	99	63	321	176	156	159	162	167
Total Allocations	\$ 424	\$ 372	\$ 1,151	\$ 359	\$ 369	\$ 333	\$ 342	\$ 351
BILLED COSTS								
SDG&E	\$ 170	\$ 153	\$ 440	\$ 131	\$ 190	\$ 104	\$ 106	\$ 109
So Cal Gas	171	136	336	87	136	71	73	75
Subtotal - Utilities	\$ 342	\$ 288	\$ 776	\$ 219	\$ 326	\$ 175	\$ 179	\$ 184
Global/Retained	82	84	681	90	43	159	162	167
Total Billed Costs	\$ 424	\$ 372	\$ 1,457	\$ 309	\$ 369	\$ 333	\$ 342	\$ 351

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-6 Audit Services

Witness: Peter R. Wall

Cost Center: 1100-0041-AUDIT SERVICES

Workpaper: A-6.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	6	9	29	34	28	31	31	31
Labor Costs	\$ 725	\$ 726	\$ 847	\$ 3,272	\$ 3,304	\$ 3,207	\$ 3,194	\$ 3,194
Non-Labor Costs	338	289	150	2,016	2,455	1,776	1,776	1,776
Total Costs	\$ 1,063	\$ 1,015	\$ 996	\$ 5,288	\$ 5,758	\$ 4,983	\$ 4,970	\$ 4,970
DIRECT ASSIGNMENTS								
SDG&E	\$ 10	\$ (20)	\$ (11)	\$ 261	\$ (35)	\$ -	\$ -	\$ -
So Cal Gas	34	(28)	(67)	180	41	-	-	-
Subtotal - Utilities	\$ 44	\$ (49)	\$ (78)	\$ 441	\$ 6	\$ -	\$ -	\$ -
Global/Retained	(47)	49	150	(359)	114	-	-	-
Total Direct Assignments	\$ (3)	\$ -	\$ 72	\$ 81	\$ 121	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 418	\$ 439	\$ 358	\$ 1,597	\$ 2,604	\$ 2,213	\$ 2,213	\$ 2,213
So Cal Gas	395	404	310	1,053	1,838	1,669	1,660	1,660
Subtotal - Utilities	\$ 813	\$ 843	\$ 668	\$ 2,650	\$ 4,442	\$ 3,882	\$ 3,873	\$ 3,873
Global/Retained	252	172	257	2,556	1,195	1,101	1,097	1,097
Total Allocations	\$ 1,066	\$ 1,015	\$ 924	\$ 5,207	\$ 5,637	\$ 4,983	\$ 4,970	\$ 4,970
BILLED COSTS								
SDG&E	\$ 428	\$ 419	\$ 347	\$ 1,857	\$ 2,569	\$ 2,213	\$ 2,213	\$ 2,213
So Cal Gas	429	376	243	1,233	1,880	1,669	1,660	1,660
Subtotal - Utilities	\$ 857	\$ 795	\$ 589	\$ 3,091	\$ 4,449	\$ 3,882	\$ 3,873	\$ 3,873
Global/Retained	206	221	407	2,197	1,310	1,101	1,097	1,097
Total Billed Costs	\$ 1,063	\$ 1,015	\$ 996	\$ 5,288	\$ 5,758	\$ 4,983	\$ 4,970	\$ 4,970

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-6 Audit Services

Cost Center: 1100-0041-AUDIT SERVICES

Workpaper: A-6.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 2,569	\$ 1,880	\$ 1,310	\$ 5,758	28
Non-recurring Consulting in 2013.	(306)	(229)	(154)	(690)	
Savings from retirement of Senior Director offset by filling vacant staff positions.	(44)	(33)	(22)	(98)	3
Change in Allocations 2013-2016	(5)	42	(37)	-	
Total Change from 2013	<u>(355)</u>	<u>(220)</u>	<u>(213)</u>	<u>(788)</u>	<u>3</u>
2016 - TEST YEAR	<u>\$ 2,213</u>	<u>\$ 1,660</u>	<u>\$ 1,097</u>	<u>\$ 4,970</u>	<u>31</u>
2016 ALLOCATION METHOD					
CBAUDITUS	<u>44.5%</u>	<u>33.4%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 2,213	\$ 1,660	\$ 1,097	\$ 4,970	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 2,213</u>	<u>\$ 1,660</u>	<u>\$ 1,097</u>	<u>\$ 4,970</u>	

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: A-6 Audit Services

Witness: Peter R. Wall

Cost Center: 1100-0041-AUDIT SERVICES

Workpaper: A-6.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	6	9	29	34	28	31	31	31
Labor Costs	\$ 725	\$ 726	\$ 847	\$ 3,272	\$ 3,304	\$ 3,271	\$ 3,337	\$ 3,427
Non-Labor Costs	338	289	150	2,016	2,455	1,812	1,860	1,911
Total Costs	\$ 1,063	\$ 1,015	\$ 996	\$ 5,288	\$ 5,758	\$ 5,083	\$ 5,196	\$ 5,338
DIRECT ASSIGNMENTS								
SDG&E	\$ 10	\$ (20)	\$ (11)	\$ 261	\$ (35)	\$ -	\$ -	\$ -
So Cal Gas	34	(28)	(67)	180	41	-	-	-
Subtotal - Utilities	\$ 44	\$ (49)	\$ (78)	\$ 441	\$ 6	\$ -	\$ -	\$ -
Global/Retained	(47)	49	150	(359)	114	-	-	-
Total Direct Assignments	\$ (3)	\$ -	\$ 72	\$ 81	\$ 121	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 418	\$ 439	\$ 358	\$ 1,597	\$ 2,604	\$ 2,257	\$ 2,314	\$ 2,377
So Cal Gas	395	404	310	1,053	1,838	1,703	1,735	1,783
Subtotal - Utilities	\$ 813	\$ 843	\$ 668	\$ 2,650	\$ 4,442	\$ 3,959	\$ 4,049	\$ 4,160
Global/Retained	252	172	257	2,556	1,195	1,123	1,147	1,178
Total Allocations	\$ 1,066	\$ 1,015	\$ 924	\$ 5,207	\$ 5,637	\$ 5,083	\$ 5,196	\$ 5,338
BILLED COSTS								
SDG&E	\$ 428	\$ 419	\$ 347	\$ 1,857	\$ 2,569	\$ 2,257	\$ 2,314	\$ 2,377
So Cal Gas	429	376	243	1,233	1,880	1,703	1,735	1,783
Subtotal - Utilities	\$ 857	\$ 795	\$ 589	\$ 3,091	\$ 4,449	\$ 3,959	\$ 4,049	\$ 4,160
Global/Retained	206	221	407	2,197	1,310	1,123	1,147	1,178
Total Billed Costs	\$ 1,063	\$ 1,015	\$ 996	\$ 5,288	\$ 5,758	\$ 5,083	\$ 5,196	\$ 5,338

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-6 Audit Services

Witness: Peter R. Wall

Cost Center: 1100-0453-AUDIT - LATIN AMERICA

Workpaper: A-6.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	8	8	1	-	6	6	6	6
Labor Costs	\$ 846	\$ 798	\$ 762	\$ 52	\$ 582	\$ 641	\$ 641	\$ 641
Non-Labor Costs	282	217	163	91	326	855	855	855
Total Costs	\$ 1,128	\$ 1,015	\$ 925	\$ 143	\$ 909	\$ 1,496	\$ 1,496	\$ 1,496
DIRECT ASSIGNMENTS								
SDG&E	\$ 12	\$ (21)	\$ (23)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	38	(30)	(46)	-	-	-	-	-
Subtotal - Utilities	\$ 49	\$ (52)	\$ (69)	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	(42)	53	159	-	181	-	-	-
Total Direct Assignments	\$ 7	\$ 1	\$ 90	\$ -	\$ 181	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 439	\$ 439	\$ 323	\$ 44	\$ -	\$ -	\$ -	\$ -
So Cal Gas	415	403	280	29	-	-	-	-
Subtotal - Utilities	\$ 854	\$ 842	\$ 603	\$ 73	\$ -	\$ -	\$ -	\$ -
Global/Retained	267	172	232	70	728	1,496	1,496	1,496
Total Allocations	\$ 1,121	\$ 1,014	\$ 835	\$ 143	\$ 728	\$ 1,496	\$ 1,496	\$ 1,496
BILLED COSTS								
SDG&E	\$ 451	\$ 417	\$ 300	\$ 44	\$ -	\$ -	\$ -	\$ -
So Cal Gas	452	373	234	29	-	-	-	-
Subtotal - Utilities	\$ 903	\$ 790	\$ 534	\$ 73	\$ -	\$ -	\$ -	\$ -
Global/Retained	225	224	391	70	909	1,496	1,496	1,496
Total Billed Costs	\$ 1,128	\$ 1,015	\$ 925	\$ 143	\$ 909	\$ 1,496	\$ 1,496	\$ 1,496

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-6 Audit Services

Cost Center: 1100-0453-AUDIT - LATIN AMERICA

Workpaper: A-6.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 909	\$ 909	6
Increased audits planned for South America operations.	-	-	587	587	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	-	-	587	587	0
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,496</u>	<u>\$ 1,496</u>	<u>6</u>
2016 ALLOCATION METHOD					
CBAUDITLATIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 1,496	\$ 1,496	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,496</u>	<u>\$ 1,496</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-6 Audit Services

Witness: Peter R. Wall

Cost Center: 1100-0453-AUDIT - LATIN AMERICA

Workpaper: A-6.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	8	8	1	-	6	6	6	6
Labor Costs	\$ 846	\$ 798	\$ 762	\$ 52	\$ 582	\$ 654	\$ 670	\$ 688
Non-Labor Costs	282	217	163	91	326	872	895	920
Total Costs	\$ 1,128	\$ 1,015	\$ 925	\$ 143	\$ 909	\$ 1,526	\$ 1,565	\$ 1,608
DIRECT ASSIGNMENTS								
SDG&E	\$ 12	\$ (21)	\$ (23)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	38	(30)	(46)	-	-	-	-	-
Subtotal - Utilities	\$ 49	\$ (52)	\$ (69)	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	(42)	53	159	-	181	-	-	-
Total Direct Assignments	\$ 7	\$ 1	\$ 90	\$ -	\$ 181	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 439	\$ 439	\$ 323	\$ 44	\$ -	\$ -	\$ -	\$ -
So Cal Gas	415	403	280	29	-	-	-	-
Subtotal - Utilities	\$ 854	\$ 842	\$ 603	\$ 73	\$ -	\$ -	\$ -	\$ -
Global/Retained	267	172	232	70	728	1,526	1,565	1,608
Total Allocations	\$ 1,121	\$ 1,014	\$ 835	\$ 143	\$ 728	\$ 1,526	\$ 1,565	\$ 1,608
BILLED COSTS								
SDG&E	\$ 451	\$ 417	\$ 300	\$ 44	\$ -	\$ -	\$ -	\$ -
So Cal Gas	452	373	234	29	-	-	-	-
Subtotal - Utilities	\$ 903	\$ 790	\$ 534	\$ 73	\$ -	\$ -	\$ -	\$ -
Global/Retained	225	224	391	70	909	1,526	1,565	1,608
Total Billed Costs	\$ 1,128	\$ 1,015	\$ 925	\$ 143	\$ 909	\$ 1,526	\$ 1,565	\$ 1,608

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-6 Audit Services

Witness: Peter R. Wall

Cost Center: 1100-0454-AUDIT - INFO TECH

Workpaper: A-6.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	7	8	-	-	-	-	-	-
Labor Costs	\$ 769	\$ 884	\$ 902	\$ 17	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	155	324	50	4	-	-	-	-
Total Costs	\$ 924	\$ 1,208	\$ 952	\$ 21	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 9	\$ (24)	\$ (28)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	32	(35)	(55)	-	-	-	-	-
Subtotal - Utilities	\$ 41	\$ (59)	\$ (83)	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	(41)	59	83	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 361	\$ 523	\$ 368	\$ 6	\$ -	\$ -	\$ -	\$ -
So Cal Gas	342	481	319	4	-	-	-	-
Subtotal - Utilities	\$ 703	\$ 1,004	\$ 687	\$ 11	\$ -	\$ -	\$ -	\$ -
Global/Retained	221	205	264	10	-	-	-	-
Total Allocations	\$ 924	\$ 1,208	\$ 952	\$ 21	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 371	\$ 498	\$ 340	\$ 6	\$ -	\$ -	\$ -	\$ -
So Cal Gas	373	446	264	4	-	-	-	-
Subtotal - Utilities	\$ 744	\$ 945	\$ 605	\$ 11	\$ -	\$ -	\$ -	\$ -
Global/Retained	180	264	347	10	-	-	-	-
Total Billed Costs	\$ 924	\$ 1,208	\$ 952	\$ 21	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-6 Audit Services

Witness: Peter R. Wall

Cost Center: 1100-0380-ENVIRONMENTAL COMPLIANCE

Workpaper: A-6.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	5	5	-	-	-	-	-	-
Labor Costs	\$ 352	\$ 474	\$ 445	\$ 13	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	129	40	26	1	-	-	-	-
Total Costs	\$ 480	\$ 514	\$ 471	\$ 14	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 6	\$ (11)	\$ (6)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	17	(15)	(35)	-	-	-	-	-
Subtotal - Utilities	\$ 23	\$ (26)	\$ (41)	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	(20)	38	48	-	-	-	-	-
Total Direct Assignments	\$ 3	\$ 12	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 186	\$ 217	\$ 179	\$ 4	\$ -	\$ -	\$ -	\$ -
So Cal Gas	175	200	155	3	-	-	-	-
Subtotal - Utilities	\$ 361	\$ 417	\$ 335	\$ 7	\$ -	\$ -	\$ -	\$ -
Global/Retained	116	85	129	7	-	-	-	-
Total Allocations	\$ 477	\$ 502	\$ 464	\$ 14	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 192	\$ 207	\$ 174	\$ 4	\$ -	\$ -	\$ -	\$ -
So Cal Gas	193	185	121	3	-	-	-	-
Subtotal - Utilities	\$ 384	\$ 391	\$ 294	\$ 7	\$ -	\$ -	\$ -	\$ -
Global/Retained	96	123	177	7	-	-	-	-
Total Billed Costs	\$ 480	\$ 514	\$ 471	\$ 14	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-6 Audit Services

Witness: Peter R. Wall

Cost Center: 1100-0050-AUDIT QUALITY ASSURANCE

Workpaper: A-6.6

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	3	-	-	-	-	-	-	-
Labor Costs	\$ 147	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	19	1	-	-	-	-	-	-
Total Costs	\$ 167	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	6	(1)	-	-	-	-	-	-
Subtotal - Utilities	\$ 8	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	(7)	1	-	-	-	-	-	-
Total Direct Assignments	\$ 1	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 65	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	61	9	-	-	-	-	-	-
Subtotal - Utilities	\$ 126	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	39	4	-	-	-	-	-	-
Total Allocations	\$ 166	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 67	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	67	8	-	-	-	-	-	-
Subtotal - Utilities	\$ 134	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	33	5	-	-	-	-	-	-
Total Billed Costs	\$ 167	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A Finance

Witness: Peter R. Wall

Cost Center: A-7 Development / M&A

Workpaper: A-7

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	8	4	3	3	6	6	6	6
Labor Costs	\$ 1,487	\$ 663	\$ 484	\$ 392	\$ 921	\$ 897	\$ 897	\$ 897
Non-Labor Costs	569	328	188	94	121	354	354	354
Total Costs	\$ 2,056	\$ 991	\$ 672	\$ 486	\$ 1,042	\$ 1,251	\$ 1,251	\$ 1,251
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	7	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	192	44	56	3	0	-	-	-
Total Direct Assignments	\$ 192	\$ 51	\$ 56	\$ 3	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,864	940	616	483	1,042	1,251	1,251	1,251
Total Allocations	\$ 1,864	\$ 940	\$ 616	\$ 483	\$ 1,042	\$ 1,251	\$ 1,251	\$ 1,251
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	7	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	2,056	984	672	486	1,042	1,251	1,251	1,251
Total Billed Costs	\$ 2,056	\$ 991	\$ 672	\$ 486	\$ 1,042	\$ 1,251	\$ 1,251	\$ 1,251

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-7 Development / M&A

Workpaper: A-7 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 1,042	\$ 1,042	6
Staffing hired mid 2013 to support business development projects.	-	-	209	209	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>209</u>	<u>209</u>	<u>0</u>
2016 - TEST YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,251</u></u>	<u><u>\$ 1,251</u></u>	<u><u>6</u></u>
Allocations	\$ -	\$ -	\$ 1,251	\$ 1,251	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,251</u></u>	<u><u>\$ 1,251</u></u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A Finance

Witness: Peter R. Wall

Cost Center: A-7 Development / M&A

Workpaper: A-7 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	8	4	3	3	6	6	6	6
Labor Costs	\$ 1,487	\$ 663	\$ 484	\$ 392	\$ 921	\$ 915	\$ 937	\$ 962
Non-Labor Costs	569	328	188	94	121	361	371	381
Total Costs	\$ 2,056	\$ 991	\$ 672	\$ 486	\$ 1,042	\$ 1,276	\$ 1,308	\$ 1,344
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	7	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	192	44	56	3	0	-	-	-
Total Direct Assignments	\$ 192	\$ 51	\$ 56	\$ 3	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,864	940	616	483	1,042	1,276	1,308	1,344
Total Allocations	\$ 1,864	\$ 940	\$ 616	\$ 483	\$ 1,042	\$ 1,276	\$ 1,308	\$ 1,344
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	7	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	2,056	984	672	486	1,042	1,276	1,308	1,344
Total Billed Costs	\$ 2,056	\$ 991	\$ 672	\$ 486	\$ 1,042	\$ 1,276	\$ 1,308	\$ 1,344

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-7 Development / M&A

Witness: Peter R. Wall

Cost Center: 1100-0059-SVP CORPORATE DEVELOPMENT

Workpaper: A-7.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	2	2	2	2
Labor Costs	\$ 64	\$ -	\$ -	\$ -	\$ 578	\$ 473	\$ 473	\$ 473
Non-Labor Costs	6	0	0	2	41	158	158	158
Total Costs	\$ 70	\$ 0	\$ 0	\$ 2	\$ 619	\$ 632	\$ 632	\$ 632
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	0	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	70	0	0	2	619	632	632	632
Total Allocations	\$ 70	\$ 0	\$ 0	\$ 2	\$ 619	\$ 632	\$ 632	\$ 632
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	70	0	0	2	619	632	632	632
Total Billed Costs	\$ 70	\$ 0	\$ 0	\$ 2	\$ 619	\$ 632	\$ 632	\$ 632

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-7 Development / M&A

Cost Center: 1100-0059-SVP CORPORATE DEVELOPMENT

Workpaper: A-7.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 619	\$ 619	2
Admin hired mid 2013 to support VP.	-	-	13	13	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>13</u>	<u>13</u>	<u>0</u>
2016 - TEST YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 632</u></u>	<u><u>\$ 632</u></u>	<u><u>2</u></u>
2016 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 632	\$ 632	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 632</u></u>	<u><u>\$ 632</u></u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-7 Development / M&A

Witness: Peter R. Wall

Cost Center: 1100-0059-SVP CORPORATE DEVELOPMENT

Workpaper: A-7.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	2	2	2	2
Labor Costs	\$ 64	\$ -	\$ -	\$ -	\$ 578	\$ 483	\$ 495	\$ 508
Non-Labor Costs	6	0	0	2	41	161	166	170
Total Costs	\$ 70	\$ 0	\$ 0	\$ 2	\$ 619	\$ 644	\$ 660	\$ 678
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	0	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	70	0	0	2	619	644	660	678
Total Allocations	\$ 70	\$ 0	\$ 0	\$ 2	\$ 619	\$ 644	\$ 660	\$ 678
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	70	0	0	2	619	644	660	678
Total Billed Costs	\$ 70	\$ 0	\$ 0	\$ 2	\$ 619	\$ 644	\$ 660	\$ 678

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-7 Development / M&A

Witness: Peter R. Wall

Cost Center: 1100-0392-CORPORATE DEVELOPMENT

Workpaper: A-7.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	8	4	3	3	4	4	4	4
Labor Costs	\$ 1,387	\$ 663	\$ 484	\$ 392	\$ 343	\$ 424	\$ 424	\$ 424
Non-Labor Costs	547	328	188	91	80	196	196	196
Total Costs	\$ 1,934	\$ 990	\$ 672	\$ 484	\$ 423	\$ 619	\$ 619	\$ 619
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	7	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	192	44	56	3	-	-	-	-
Total Direct Assignments	\$ 192	\$ 51	\$ 56	\$ 3	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,742	940	616	481	423	619	619	619
Total Allocations	\$ 1,742	\$ 940	\$ 616	\$ 481	\$ 423	\$ 619	\$ 619	\$ 619
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	7	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,934	983	672	484	423	619	619	619
Total Billed Costs	\$ 1,934	\$ 990	\$ 672	\$ 484	\$ 423	\$ 619	\$ 619	\$ 619

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-7 Development / M&A

Cost Center: 1100-0392-CORPORATE DEVELOPMENT

Workpaper: A-7.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 423	\$ 423	4
Staffing hired mid 2013 to support business development projects.	-	-	197	197	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>197</u>	<u>197</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 619</u>	<u>\$ 619</u>	<u>4</u>
2016 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 619	\$ 619	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 619</u>	<u>\$ 619</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-7 Development / M&A

Witness: Peter R. Wall

Cost Center: 1100-0392-CORPORATE DEVELOPMENT

Workpaper: A-7.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	8	4	3	3	4	4	4	4
Labor Costs	\$ 1,387	\$ 663	\$ 484	\$ 392	\$ 343	\$ 432	\$ 442	\$ 454
Non-Labor Costs	547	328	188	91	80	200	205	211
Total Costs	\$ 1,934	\$ 990	\$ 672	\$ 484	\$ 423	\$ 632	\$ 648	\$ 665
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	7	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	192	44	56	3	-	-	-	-
Total Direct Assignments	\$ 192	\$ 51	\$ 56	\$ 3	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,742	940	616	481	423	632	648	665
Total Allocations	\$ 1,742	\$ 940	\$ 616	\$ 481	\$ 423	\$ 632	\$ 648	\$ 665
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	7	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,934	983	672	484	423	632	648	665
Total Billed Costs	\$ 1,934	\$ 990	\$ 672	\$ 484	\$ 423	\$ 632	\$ 648	\$ 665

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-7 Development / M&A

Witness: Peter R. Wall

Cost Center: 1100-0060 CORPORATE DEVELOPMENT

Workpaper: A-7.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	16	-	-	-	-	-	-	-
Total Costs	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	52	-	-	-	-	-	-	-
Total Allocations	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	52	-	-	-	-	-	-	-
Total Billed Costs	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A Finance

Witness: Peter R. Wall

Cost Center: A-8 Financial Leadership Program

Workpaper: A-8

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	18	16	19	18	13	13	13	13
Labor Costs	\$ 1,077	\$ 1,149	\$ 1,246	\$ 1,209	\$ 967	\$ 1,041	\$ 925	\$ 925
Non-Labor Costs	171	184	141	111	74	115	115	115
Total Costs	\$ 1,248	\$ 1,333	\$ 1,387	\$ 1,321	\$ 1,040	\$ 1,157	\$ 1,040	\$ 1,040
DIRECT ASSIGNMENTS								
SDG&E	\$ 10	\$ 4	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	10	2	1	-	-	-	-	-
Subtotal - Utilities	\$ 20	\$ 6	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	8	6	1	0	-	-	-	-
Total Direct Assignments	\$ 28	\$ 13	\$ 2	\$ 0	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 468	\$ 530	\$ 300	\$ 441	\$ 386	\$ 425	\$ 384	\$ 384
So Cal Gas	531	546	318	240	138	159	142	142
Subtotal - Utilities	\$ 999	\$ 1,077	\$ 618	\$ 680	\$ 524	\$ 584	\$ 526	\$ 526
Global/Retained	221	244	767	640	517	573	513	513
Total Allocations	\$ 1,220	\$ 1,320	\$ 1,385	\$ 1,321	\$ 1,040	\$ 1,157	\$ 1,040	\$ 1,040
BILLED COSTS								
SDG&E	\$ 478	\$ 534	\$ 301	\$ 441	\$ 386	\$ 425	\$ 384	\$ 384
So Cal Gas	541	549	319	240	138	159	142	142
Subtotal - Utilities	\$ 1,019	\$ 1,083	\$ 620	\$ 680	\$ 524	\$ 584	\$ 526	\$ 526
Global/Retained	229	250	767	640	517	573	513	513
Total Billed Costs	\$ 1,248	\$ 1,333	\$ 1,387	\$ 1,321	\$ 1,040	\$ 1,157	\$ 1,040	\$ 1,040

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-8 Financial Leadership Program

Witness: Peter R. Wall

Cost Center: 1100-0340-ACCTG & FINANCE ROTATION

Workpaper: A-8.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	18	16	19	18	13	13	13	13
Labor Costs	\$ 1,010	\$ 1,065	\$ 1,179	\$ 1,209	\$ 967	\$ 1,041	\$ 925	\$ 925
Non-Labor Costs	149	184	140	111	74	115	115	115
Total Costs	\$ 1,159	\$ 1,249	\$ 1,318	\$ 1,321	\$ 1,040	\$ 1,157	\$ 1,040	\$ 1,040
DIRECT ASSIGNMENTS								
SDG&E	\$ 10	\$ 4	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	10	2	1	-	-	-	-	-
Subtotal - Utilities	\$ 20	\$ 6	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	8	6	1	0	-	-	-	-
Total Direct Assignments	\$ 28	\$ 13	\$ 2	\$ 0	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 434	\$ 496	\$ 300	\$ 441	\$ 386	\$ 425	\$ 384	\$ 384
So Cal Gas	492	512	318	240	138	159	142	142
Subtotal - Utilities	\$ 926	\$ 1,008	\$ 618	\$ 680	\$ 524	\$ 584	\$ 526	\$ 526
Global/Retained	205	228	698	640	517	573	513	513
Total Allocations	\$ 1,131	\$ 1,236	\$ 1,316	\$ 1,321	\$ 1,040	\$ 1,157	\$ 1,040	\$ 1,040
BILLED COSTS								
SDG&E	\$ 444	\$ 501	\$ 301	\$ 441	\$ 386	\$ 425	\$ 384	\$ 384
So Cal Gas	502	514	319	240	138	159	142	142
Subtotal - Utilities	\$ 946	\$ 1,015	\$ 620	\$ 680	\$ 524	\$ 584	\$ 526	\$ 526
Global/Retained	213	234	699	640	517	573	513	513
Total Billed Costs	\$ 1,159	\$ 1,249	\$ 1,318	\$ 1,321	\$ 1,040	\$ 1,157	\$ 1,040	\$ 1,040

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-8 Financial Leadership Program

Cost Center: 1100-0340-ACCTG & FINANCE ROTATION

Workpaper: A-8.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 386	\$ 138	\$ 517	\$ 1,040	13
No changes	-	-	-	-	
Change in Allocations 2013-2016	(2)	5	(3)	-	
Total Change from 2013	<u>(2)</u>	<u>4</u>	<u>(3)</u>	<u>(0)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 384</u>	<u>\$ 142</u>	<u>\$ 513</u>	<u>\$ 1,040</u>	<u>13</u>
2016 ALLOCATION METHOD					
CBFLP	<u>37.0%</u>	<u>13.6%</u>	<u>49.4%</u>	<u>99.9%</u>	
Allocations	\$ 384	\$ 142	\$ 513	\$ 1,040	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ 384</u>	<u>\$ 142</u>	<u>\$ 513</u>	<u>\$ 1,040</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-8 Financial Leadership Program

Witness: Peter R. Wall

Cost Center: 1100-0340-ACCTG & FINANCE ROTATION

Workpaper: A-8.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	18	16	19	18	13	13	13	13
Labor Costs	\$ 1,010	\$ 1,065	\$ 1,179	\$ 1,209	\$ 967	\$ 1,062	\$ 966	\$ 992
Non-Labor Costs	149	184	140	111	74	117	121	124
Total Costs	\$ 1,159	\$ 1,249	\$ 1,318	\$ 1,321	\$ 1,040	\$ 1,180	\$ 1,087	\$ 1,116
DIRECT ASSIGNMENTS								
SDG&E	\$ 10	\$ 4	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	10	2	1	-	-	-	-	-
Subtotal - Utilities	\$ 20	\$ 6	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	8	6	1	0	-	-	-	-
Total Direct Assignments	\$ 28	\$ 13	\$ 2	\$ 0	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 434	\$ 496	\$ 300	\$ 441	\$ 386	\$ 434	\$ 402	\$ 412
So Cal Gas	492	512	318	240	138	162	149	153
Subtotal - Utilities	\$ 926	\$ 1,008	\$ 618	\$ 680	\$ 524	\$ 596	\$ 550	\$ 565
Global/Retained	205	228	698	640	517	584	536	551
Total Allocations	\$ 1,131	\$ 1,236	\$ 1,316	\$ 1,321	\$ 1,040	\$ 1,180	\$ 1,087	\$ 1,116
BILLED COSTS								
SDG&E	\$ 444	\$ 501	\$ 301	\$ 441	\$ 386	\$ 434	\$ 402	\$ 412
So Cal Gas	502	514	319	240	138	162	149	153
Subtotal - Utilities	\$ 946	\$ 1,015	\$ 620	\$ 680	\$ 524	\$ 596	\$ 550	\$ 565
Global/Retained	213	234	699	640	517	584	536	551
Total Billed Costs	\$ 1,159	\$ 1,249	\$ 1,318	\$ 1,321	\$ 1,040	\$ 1,180	\$ 1,087	\$ 1,116

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-8 Financial Leadership Program

Witness: Peter R. Wall

Cost Center: 1100-0344 INTERNSHIP PROGRAM

Workpaper: A-8.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 66	\$ 84	\$ 67	-	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	22	0	1	-	-	-	-	-
Total Costs	\$ 89	\$ 84	\$ 69	-	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	0	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	0	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 34	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	39	35	-	-	-	-	-	-
Subtotal - Utilities	\$ 73	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	16	15	69	-	-	-	-	-
Total Allocations	\$ 89	\$ 84	\$ 69	-	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 34	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	39	35	-	-	-	-	-	-
Subtotal - Utilities	\$ 73	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	16	16	69	-	-	-	-	-
Total Billed Costs	\$ 89	\$ 84	\$ 69	-	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Legal and Governance

Workpaper: B

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	130	46	46	50	50	53	54	55
Labor Costs	\$ 21,856	\$ 11,833	\$ 9,170	\$ 10,319	\$ 9,550	\$ 9,348	\$ 9,377	\$ 9,462
Non-Labor Costs	58,621	56,403	57,409	56,123	70,749	57,222	47,334	49,659
Total Costs	\$ 80,477	\$ 68,236	\$ 66,579	\$ 66,442	\$ 80,299	\$ 66,570	\$ 56,711	\$ 59,120
DIRECT ASSIGNMENTS								
SDG&E	\$ 27,092	\$ 32,371	\$ 23,852	\$ 19,061	\$ 22,628	\$ 15,475	\$ 17,463	\$ 19,451
So Cal Gas	5,388	3,081	10,080	8,435	6,822	6,085	6,257	6,430
Subtotal - Utilities	\$ 32,480	\$ 35,452	\$ 33,932	\$ 27,496	\$ 29,450	\$ 21,560	\$ 23,720	\$ 25,881
Global/Retained	19,013	14,322	15,534	20,454	31,368	28,872	16,481	16,778
Total Direct Assignments	\$ 51,493	\$ 49,774	\$ 49,466	\$ 47,950	\$ 60,818	\$ 50,432	\$ 40,201	\$ 42,659
ALLOCATIONS								
SDG&E	\$ 11,313	\$ 5,700	\$ 4,814	\$ 4,862	\$ 5,521	\$ 4,962	\$ 5,094	\$ 5,185
So Cal Gas	7,946	4,114	3,757	3,635	4,496	3,397	3,421	3,454
Subtotal - Utilities	\$ 19,259	\$ 9,814	\$ 8,570	\$ 8,498	\$ 10,017	\$ 8,359	\$ 8,515	\$ 8,638
Global/Retained	9,725	8,647	8,543	9,994	9,464	7,779	7,996	7,824
Total Allocations	\$ 28,984	\$ 18,461	\$ 17,113	\$ 18,492	\$ 19,481	\$ 16,138	\$ 16,511	\$ 16,462
BILLED COSTS								
SDG&E	\$ 38,406	\$ 38,071	\$ 28,665	\$ 23,923	\$ 28,150	\$ 20,436	\$ 22,557	\$ 24,635
So Cal Gas	13,333	7,195	13,837	12,070	11,318	9,482	9,678	9,884
Subtotal - Utilities	\$ 51,739	\$ 45,266	\$ 42,502	\$ 35,993	\$ 39,467	\$ 29,918	\$ 32,234	\$ 34,519
Global/Retained	28,738	22,969	24,077	30,448	40,832	36,651	24,477	24,602
Total Billed Costs	\$ 80,477	\$ 68,236	\$ 66,579	\$ 66,442	\$ 80,299	\$ 66,570	\$ 56,711	\$ 59,120

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Allocation Reconciliation**

(2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Legal and Governance

Workpaper: B Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 28,150	\$ 11,318	\$ 40,832	\$ 80,299	50
Reduction in legal fees and service allocations due to exclusion of significant matters	(3,491)	(1,441)	(15,230)	(20,162)	
Non-recurring expenses in 2013	(82)	(103)	(832)	(1,017)	
Change in Allocations 2013-2016	58	110	(168)	0	
Total Change from 2013	<u>(3,515)</u>	<u>(1,434)</u>	<u>(16,230)</u>	<u>(21,179)</u>	<u>5</u>
2016 - TEST YEAR	<u>\$ 24,635</u>	<u>\$ 9,884</u>	<u>\$ 24,602</u>	<u>\$ 59,120</u>	<u>55</u>
Allocations	\$ 5,185	\$ 3,454	\$ 7,824	\$ 16,462	
Direct Assignments	<u>19,451</u>	<u>6,430</u>	<u>16,778</u>	<u>42,659</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 24,635</u>	<u>\$ 9,884</u>	<u>\$ 24,602</u>	<u>\$ 59,120</u>	

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Allocation Change for Utilities
(2013 \$ - 000's)**

Division: Legal and Governance

Witness: Peter R. Wall

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCal Gas</u>	<u>Total Utilities</u>
B-1.1	1100-0141-EXECUTIVE VP & GENERAL CO	34	20	54
B-1.2	1100-0144-LEGAL	-	-	-
B-1.3	1100-0145-OUTSIDE LEGAL	-	-	-
	B-1 Legal Services	<u>34</u>	<u>20</u>	<u>54</u>
B-2.1	1100-0150-VP - COMPLIANCE & GOVERNANCE	1	6	7
B-2.2	1100-0348-CORPORATE COMPLIANCE DIRECTOR	4	17	21
B-2.3	1100-0143-CORPORATE SECRETARY	3	12	15
B-2.4	1100-0004-BOARD OF DIRECTORS	14	56	70
B-2.5	1100-0006-COMPLIANCE	-	-	-
	B-2 Governance	<u>22</u>	<u>91</u>	<u>113</u>
B-3.1	1100-0011-CEO	-	-	-
B-3.2	1100-0186-SEMPRA PRESIDENT	-	-	-
B-3.3	1100-0040-RETAINED EXECUTIVE COSTS	-	-	-
B-3.4	1100-0003-CHAIRMAN	-	-	-
B-3.5	1100-0002-PRESIDENT & COO	-	-	-
B-3.6	1100-0001-RETIRED CHAIRMAN	-	-	-
	B-3 Executive	<u>-</u>	<u>-</u>	<u>-</u>
B	Legal and Governance Total	<u>56</u>	<u>111</u>	<u>167</u>

Sempra Energy Corporate Center Test Year 2016 General Rate Case Escalation Reconciliation

(\$000's)

Division: Legal and Governance

Witness: Peter R. Wall

Workpaper: B Esc Recon

This workpaper details the methodology and rates used to escalate the 2016 Forecast stated in 2013 \$'s in Testimony tables and in Workpaper Department Summaries, to the 2016 \$'s as shown in Testimony and tables and in Workpapers B Escalated Department Summaries

	2016 Forecast (in 2013 \$'s)			D Labor/ Non-Labor Indexes	2016 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs (A + B)		E Standard Escalated 2016 \$'s (A X D)	F Total Escalated Costs (B + E)
B-1 Legal Services						
Labor	\$ 6,262	\$ -	\$ 6,262	2.1458	\$ 6,718	\$ 6,718
Non-Labor	2,575	41,552	44,127	2.1524	2,772	44,324
Total	<u>8,837</u>	<u>41,552</u>	<u>50,389</u>		<u>9,490</u>	<u>51,042</u>
B-2 Governance						
Labor	1,234	-	1,234	2.1458	1,324	1,324
Non-Labor	4,584	-	4,584	2.1524	4,933	4,933
Total	<u>5,818</u>	<u>-</u>	<u>5,818</u>		<u>6,258</u>	<u>6,258</u>
B-3 Executive						
Labor	1,966	-	1,966	2.1458	2,109	2,109
Non-Labor	947	-	947	2.1524	1,019	1,019
Total	<u>2,913</u>	<u>-</u>	<u>2,913</u>		<u>3,129</u>	<u>3,129</u>
Legal and Governance						
Labor	9,462	-	9,462		10,152	10,152
Non-Labor	8,107	41,552	49,659		8,724	50,276
Total	<u>\$ 17,568</u>	<u>\$ 41,552</u>	<u>\$ 59,120</u>		<u>\$ 18,876</u>	<u>\$ 60,428</u>

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Legal and Governance

Workpaper: B Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	130	46	46	50	50	53	54	55
Labor Costs	\$ 21,856	\$ 11,833	\$ 9,170	\$ 10,319	\$ 9,550	\$ 9,534	\$ 9,796	\$ 10,152
Non-Labor Costs	58,621	56,403	57,409	56,123	70,749	57,381	47,722	50,276
Total Costs	\$ 80,477	\$ 68,236	\$ 66,579	\$ 66,442	\$ 80,299	\$ 66,915	\$ 57,518	\$ 60,428
DIRECT ASSIGNMENTS								
SDG&E	\$ 27,092	\$ 32,371	\$ 23,852	\$ 19,061	\$ 22,628	\$ 15,483	\$ 17,481	\$ 19,481
So Cal Gas	5,388	3,081	10,080	8,435	6,822	6,087	6,261	6,436
Subtotal - Utilities	\$ 32,480	\$ 35,452	\$ 33,932	\$ 27,496	\$ 29,450	\$ 21,569	\$ 23,742	\$ 25,917
Global/Retained	19,013	14,322	15,534	20,454	31,368	28,885	16,511	16,826
Total Direct Assignments	\$ 51,493	\$ 49,774	\$ 49,466	\$ 47,950	\$ 60,818	\$ 50,454	\$ 40,253	\$ 42,743
ALLOCATIONS								
SDG&E	\$ 11,313	\$ 5,700	\$ 4,814	\$ 4,862	\$ 5,521	\$ 5,061	\$ 5,328	\$ 5,571
So Cal Gas	7,946	4,114	3,757	3,635	4,496	3,465	3,578	3,712
Subtotal - Utilities	\$ 19,259	\$ 9,814	\$ 8,570	\$ 8,498	\$ 10,017	\$ 8,526	\$ 8,906	\$ 9,283
Global/Retained	9,725	8,647	8,543	9,994	9,464	7,935	8,360	8,402
Total Allocations	\$ 28,984	\$ 18,461	\$ 17,113	\$ 18,492	\$ 19,481	\$ 16,461	\$ 17,266	\$ 17,685
BILLED COSTS								
SDG&E	\$ 38,406	\$ 38,071	\$ 28,665	\$ 23,923	\$ 28,150	\$ 20,544	\$ 22,809	\$ 25,051
So Cal Gas	13,333	7,195	13,837	12,070	11,318	9,551	9,839	10,148
Subtotal - Utilities	\$ 51,739	\$ 45,266	\$ 42,502	\$ 35,993	\$ 39,467	\$ 30,095	\$ 32,648	\$ 35,199
Global/Retained	28,738	22,969	24,077	30,448	40,832	36,820	24,871	25,229
Total Billed Costs	\$ 80,477	\$ 68,236	\$ 66,579	\$ 66,442	\$ 80,299	\$ 66,915	\$ 57,518	\$ 60,428

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: B Legal

Witness: Peter R. Wall

Cost Center: B-1 Legal Services

Workpaper: B-1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	121	36	36	37	38	40	41	42
Labor Costs	\$ 18,357	\$ 8,317	\$ 5,332	\$ 5,803	\$ 5,984	\$ 6,118	\$ 6,177	\$ 6,262
Non-Labor Costs	55,210	52,312	53,556	51,125	64,543	51,675	41,594	44,127
Total Costs	\$ 73,567	\$ 60,628	\$ 58,887	\$ 56,928	\$ 70,527	\$ 57,794	\$ 47,771	\$ 50,389
DIRECT ASSIGNMENTS								
SDG&E	\$ 27,091	\$ 32,359	\$ 23,875	\$ 19,048	\$ 22,614	\$ 15,460	\$ 17,448	\$ 19,436
So Cal Gas	5,387	3,069	10,106	8,434	6,820	6,083	6,255	6,428
Subtotal - Utilities	\$ 32,477	\$ 35,428	\$ 33,981	\$ 27,482	\$ 29,434	\$ 21,543	\$ 23,703	\$ 25,864
Global/Retained	18,831	14,192	15,454	20,040	30,944	28,236	15,845	16,142
Total Direct Assignments	\$ 51,309	\$ 49,620	\$ 49,435	\$ 47,523	\$ 60,378	\$ 49,779	\$ 39,548	\$ 42,006
ALLOCATIONS								
SDG&E	\$ 10,106	\$ 4,201	\$ 3,579	\$ 3,375	\$ 3,283	\$ 2,876	\$ 2,960	\$ 3,017
So Cal Gas	6,572	2,564	2,446	2,102	2,318	1,226	1,255	1,280
Subtotal - Utilities	\$ 16,678	\$ 6,764	\$ 6,025	\$ 5,478	\$ 5,602	\$ 4,102	\$ 4,215	\$ 4,297
Global/Retained	5,580	4,244	3,428	3,928	4,548	3,913	4,008	4,086
Total Allocations	\$ 22,258	\$ 11,008	\$ 9,452	\$ 9,406	\$ 10,149	\$ 8,015	\$ 8,223	\$ 8,383
BILLED COSTS								
SDG&E	\$ 37,197	\$ 36,559	\$ 27,454	\$ 22,423	\$ 25,897	\$ 18,336	\$ 20,408	\$ 22,453
So Cal Gas	11,959	5,633	12,551	10,537	9,139	7,309	7,510	7,708
Subtotal - Utilities	\$ 49,156	\$ 42,193	\$ 40,005	\$ 32,960	\$ 35,036	\$ 25,645	\$ 27,918	\$ 30,161
Global/Retained	24,411	18,436	18,882	23,969	35,491	32,149	19,853	20,228
Total Billed Costs	\$ 73,567	\$ 60,628	\$ 58,887	\$ 56,928	\$ 70,527	\$ 57,794	\$ 47,771	\$ 50,389

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: I CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Department: B Legal

Cost Center: B-1 Legal Services

Workpaper: B-1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 25,897	\$ 9,144	\$ 35,491	\$ 70,532	38
Reduction in legal fees and service allocations due to exclusion of significant matters	(3,704)	(1,552)	(15,519)	(20,775)	
Matter management and e-billing software maintenance.	80	34	107	221	
Net change in Legal staffing, offset by General Counsel reductions	145	62	203	410	4
Change in Allocations 2013-2016	34	20	(54)	0	
Total Change from 2013	<u>(3,444)</u>	<u>(1,431)</u>	<u>(15,264)</u>	<u>(20,138)</u>	<u>4</u>
2016 - TEST YEAR	<u>\$ 22,453</u>	<u>\$ 7,708</u>	<u>\$ 20,228</u>	<u>\$ 50,389</u>	<u>42</u>
Allocations	\$ 3,017	\$ 1,280	\$ 4,086	\$ 8,383	
Direct Assignments	<u>19,436</u>	<u>6,428</u>	<u>16,142</u>	<u>42,006</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 22,453</u>	<u>\$ 7,708</u>	<u>\$ 20,228</u>	<u>\$ 50,389</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B Legal

Witness: Peter R. Wall

Cost Center: B-1 Legal Services

Workpaper: B-1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	121	36	36	37	38	40	41	42
Labor Costs	\$ 18,357	\$ 8,317	\$ 5,332	\$ 5,803	\$ 5,984	\$ 6,240	\$ 6,453	\$ 6,718
Non-Labor Costs	55,210	52,312	53,556	51,125	64,543	51,723	41,712	44,324
Total Costs	\$ 73,567	\$ 60,628	\$ 58,887	\$ 56,928	\$ 70,527	\$ 57,963	\$ 48,165	\$ 51,042
DIRECT ASSIGNMENTS								
SDG&E	\$ 27,091	\$ 32,359	\$ 23,875	\$ 19,048	\$ 22,614	\$ 15,468	\$ 17,466	\$ 19,465
So Cal Gas	5,387	3,069	10,106	8,434	6,820	6,085	6,258	6,433
Subtotal - Utilities	\$ 32,477	\$ 35,428	\$ 33,981	\$ 27,482	\$ 29,434	\$ 21,552	\$ 23,725	\$ 25,899
Global/Retained	18,831	14,192	15,454	20,040	30,944	28,236	15,845	16,142
Total Direct Assignments	\$ 51,309	\$ 49,620	\$ 49,435	\$ 47,523	\$ 60,378	\$ 49,788	\$ 39,570	\$ 42,041
ALLOCATIONS								
SDG&E	\$ 10,106	\$ 4,201	\$ 3,579	\$ 3,375	\$ 3,283	\$ 2,933	\$ 3,094	\$ 3,240
So Cal Gas	6,572	2,564	2,446	2,102	2,318	1,251	1,312	1,374
Subtotal - Utilities	\$ 16,678	\$ 6,764	\$ 6,025	\$ 5,478	\$ 5,602	\$ 4,184	\$ 4,406	\$ 4,614
Global/Retained	5,580	4,244	3,428	3,928	4,548	3,991	4,189	4,387
Total Allocations	\$ 22,258	\$ 11,008	\$ 9,452	\$ 9,406	\$ 10,149	\$ 8,175	\$ 8,595	\$ 9,001
BILLED COSTS								
SDG&E	\$ 37,197	\$ 36,559	\$ 27,454	\$ 22,423	\$ 25,897	\$ 18,401	\$ 20,560	\$ 22,705
So Cal Gas	11,959	5,633	12,551	10,537	9,139	7,335	7,571	7,808
Subtotal - Utilities	\$ 49,156	\$ 42,193	\$ 40,005	\$ 32,960	\$ 35,036	\$ 25,736	\$ 28,131	\$ 30,513
Global/Retained	24,411	18,436	18,882	23,969	35,491	32,227	20,034	20,529
Total Billed Costs	\$ 73,567	\$ 60,628	\$ 58,887	\$ 56,928	\$ 70,527	\$ 57,963	\$ 48,165	\$ 51,042

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-1 Legal Services

Witness: Peter R. Wall

Cost Center: 1100-0141-EXECUTIVE VP & GENERAL CO

Workpaper: B-1.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	2	2	2	1	1	1
Labor Costs	\$ 617	\$ 618	\$ 631	\$ 638	\$ 990	\$ 807	\$ 607	\$ 607
Non-Labor Costs	131	105	159	125	155	224	224	224
Total Costs	\$ 747	\$ 722	\$ 790	\$ 763	\$ 1,145	\$ 1,031	\$ 831	\$ 831
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
So Cal Gas	-	-	-	1	0	0	0	0
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
Global/Retained	-	-	19	-	0	0	0	0
Total Direct Assignments	\$ -	\$ -	\$ 19	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
ALLOCATIONS								
SDG&E	\$ 329	\$ 314	\$ 330	\$ 298	\$ 378	\$ 370	\$ 299	\$ 299
So Cal Gas	249	232	209	163	155	158	127	127
Subtotal - Utilities	\$ 578	\$ 546	\$ 539	\$ 461	\$ 532	\$ 528	\$ 426	\$ 426
Global/Retained	169	176	232	302	612	503	405	405
Total Allocations	\$ 747	\$ 722	\$ 771	\$ 763	\$ 1,144	\$ 1,031	\$ 831	\$ 831
BILLED COSTS								
SDG&E	\$ 329	\$ 314	\$ 330	\$ 298	\$ 378	\$ 370	\$ 299	\$ 299
So Cal Gas	249	232	209	164	155	158	127	127
Subtotal - Utilities	\$ 578	\$ 546	\$ 539	\$ 462	\$ 533	\$ 528	\$ 426	\$ 426
Global/Retained	169	176	251	302	612	503	405	405
Total Billed Costs	\$ 747	\$ 722	\$ 790	\$ 763	\$ 1,145	\$ 1,031	\$ 831	\$ 831

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-1 Legal Services

Cost Center: 1100-0141-EXECUTIVE VP & GENERAL CO

Workpaper: B-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 378	\$ 155	\$ 612	\$ 1,145	2
Non-recurring retirement and recruitment expenses associated with the new General Counsel in 2013.	(102)	(43)	(139)	(284)	
Savings from sharing an Administrative Asst starting in 2014	(11)	(5)	(14)	(30)	(1)
Change in Allocations 2013-2016	34	20	(54)	0	
Total Change from 2013	<u>(79)</u>	<u>(28)</u>	<u>(207)</u>	<u>(314)</u>	<u>(1)</u>
2016 - TEST YEAR	<u>\$ 299</u>	<u>\$ 127</u>	<u>\$ 405</u>	<u>\$ 831</u>	<u>1</u>
2016 ALLOCATION METHOD					
CBLAWDEPT	<u>36.0%</u>	<u>15.3%</u>	<u>48.7%</u>	<u>100.0%</u>	
Allocations	\$ 299	\$ 127	\$ 405	\$ 831	
Direct Assignments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 299</u>	<u>\$ 127</u>	<u>\$ 405</u>	<u>\$ 831</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-1 Legal Services

Witness: Peter R. Wall

Cost Center: 1100-0141-EXECUTIVE VP & GENERAL CO

Workpaper: B-1.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	2	2	2	1	1	1
Labor Costs	\$ 617	\$ 618	\$ 631	\$ 638	\$ 990	\$ 823	\$ 634	\$ 651
Non-Labor Costs	131	105	159	125	155	228	234	241
Total Costs	\$ 747	\$ 722	\$ 790	\$ 763	\$ 1,145	\$ 1,052	\$ 869	\$ 892
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
So Cal Gas	-	-	-	1	0	0	0	0
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
Global/Retained	-	-	19	-	0	0	0	0
Total Direct Assignments	\$ -	\$ -	\$ 19	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
ALLOCATIONS								
SDG&E	\$ 329	\$ 314	\$ 330	\$ 298	\$ 378	\$ 377	\$ 313	\$ 321
So Cal Gas	249	232	209	163	155	161	133	136
Subtotal - Utilities	\$ 578	\$ 546	\$ 539	\$ 461	\$ 532	\$ 538	\$ 445	\$ 457
Global/Retained	169	176	232	302	612	513	423	435
Total Allocations	\$ 747	\$ 722	\$ 771	\$ 763	\$ 1,144	\$ 1,051	\$ 868	\$ 892
BILLED COSTS								
SDG&E	\$ 329	\$ 314	\$ 330	\$ 298	\$ 378	\$ 377	\$ 313	\$ 321
So Cal Gas	249	232	209	164	155	161	133	136
Subtotal - Utilities	\$ 578	\$ 546	\$ 539	\$ 462	\$ 533	\$ 538	\$ 445	\$ 457
Global/Retained	169	176	251	302	612	513	423	435
Total Billed Costs	\$ 747	\$ 722	\$ 790	\$ 763	\$ 1,145	\$ 1,052	\$ 869	\$ 892

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: B-1 Legal Services

Witness: Peter R. Wall

Cost Center: 1100-0144-LEGAL

Workpaper: B-1.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	119	34	34	35	36	39	40	41
Labor Costs	\$ 17,741	\$ 7,699	\$ 4,700	\$ 5,160	\$ 4,994	\$ 5,311	\$ 5,570	\$ 5,655
Non-Labor Costs	4,080	2,752	3,522	3,790	2,374	2,127	2,277	2,352
Total Costs	\$ 21,820	\$ 10,451	\$ 8,222	\$ 8,951	\$ 7,368	\$ 7,438	\$ 7,846	\$ 8,006
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,376	\$ 1,788	\$ 1,893	\$ 1,621	\$ 954	\$ 384	\$ 384	\$ 384
So Cal Gas	674	357	189	496	(121)	70	70	70
Subtotal - Utilities	\$ 2,050	\$ 2,145	\$ 2,082	\$ 2,117	\$ 833	\$ 454	\$ 454	\$ 454
Global/Retained	314	27	345	257	436	-	-	-
Total Direct Assignments	\$ 2,364	\$ 2,172	\$ 2,427	\$ 2,374	\$ 1,269	\$ 454	\$ 454	\$ 454
ALLOCATIONS								
SDG&E	\$ 8,848	\$ 3,128	\$ 2,053	\$ 2,310	\$ 1,788	\$ 2,506	\$ 2,661	\$ 2,718
So Cal Gas	5,720	1,993	1,325	1,148	1,075	1,069	1,128	1,153
Subtotal - Utilities	\$ 14,568	\$ 5,121	\$ 3,378	\$ 3,458	\$ 2,863	\$ 3,574	\$ 3,789	\$ 3,871
Global/Retained	4,888	3,158	2,417	3,119	3,236	3,410	3,603	3,681
Total Allocations	\$ 19,456	\$ 8,279	\$ 5,795	\$ 6,577	\$ 6,099	\$ 6,984	\$ 7,392	\$ 7,552
BILLED COSTS								
SDG&E	\$ 10,224	\$ 4,916	\$ 3,946	\$ 3,931	\$ 2,741	\$ 2,890	\$ 3,045	\$ 3,102
So Cal Gas	6,394	2,351	1,514	1,644	954	1,139	1,198	1,223
Subtotal - Utilities	\$ 16,618	\$ 7,267	\$ 5,460	\$ 5,575	\$ 3,696	\$ 4,028	\$ 4,243	\$ 4,325
Global/Retained	5,202	3,185	2,762	3,376	3,672	3,410	3,603	3,681
Total Billed Costs	\$ 21,820	\$ 10,451	\$ 8,222	\$ 8,951	\$ 7,368	\$ 7,438	\$ 7,846	\$ 8,006

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Allocation Reconciliation**

(2013 \$000's)

Division: B Legal
Department: B-1 Legal Services
Cost Center: 1100-0144-LEGAL
Workpaper: B-1.2 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 2,741	\$ 954	\$ 3,672	\$ 7,368	36
Add 5 staff (2 attorneys, 3 support) and upgraded 1 Legal Research to Counsel -- to provide in-house response to new regulatory and development matters consistent with Sempra's capital plans.	258	110	356	724	5
Matter management and e-billing software maintenance.	80	34	107	221	
Shift from direct legal services and credits charged in 2013 to forecast allocations	22	125	(454)	(307)	
Total Change from 2013	<u>361</u>	<u>268</u>	<u>9</u>	<u>638</u>	<u>5</u>
2016 - TEST YEAR	<u>\$ 3,102</u>	<u>\$ 1,223</u>	<u>\$ 3,681</u>	<u>\$ 8,006</u>	<u>41</u>
2016 ALLOCATION METHOD					
CBLAWDEPT	<u>36.0%</u>	<u>15.3%</u>	<u>48.7%</u>	<u>100.0%</u>	
Allocations	\$ 2,718	\$ 1,153	\$ 3,681	\$ 7,552	
Direct Assignments	<u>384</u>	<u>70</u>	<u>-</u>	<u>454</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 3,102</u>	<u>\$ 1,223</u>	<u>\$ 3,681</u>	<u>\$ 8,006</u>	
Direct Assignment Details					
Arbitration Fees	200			200	
Court Fees		5		5	
Legal/Regulatory Transcripts	164	64		228	
Trial Exhibit Costs	<u>20</u>	<u>1</u>		<u>21</u>	
	<u>384</u>	<u>70</u>		<u>454</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-1 Legal Services

Witness: Peter R. Wall

Cost Center: 1100-0144-LEGAL

Workpaper: B-1.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	119	34	34	35	36	39	40	41
Labor Costs	\$ 17,741	\$ 7,699	\$ 4,700	\$ 5,160	\$ 4,994	\$ 5,417	\$ 5,819	\$ 6,067
Non-Labor Costs	4,080	2,752	3,522	3,790	2,374	2,169	2,384	2,531
Total Costs	\$ 21,820	\$ 10,451	\$ 8,222	\$ 8,951	\$ 7,368	\$ 7,587	\$ 8,202	\$ 8,598
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,376	\$ 1,788	\$ 1,893	\$ 1,621	\$ 954	\$ 392	\$ 402	\$ 413
So Cal Gas	674	357	189	496	(121)	71	73	75
Subtotal - Utilities	\$ 2,050	\$ 2,145	\$ 2,082	\$ 2,117	\$ 833	\$ 463	\$ 475	\$ 489
Global/Retained	314	27	345	257	436	-	-	-
Total Direct Assignments	\$ 2,364	\$ 2,172	\$ 2,427	\$ 2,374	\$ 1,269	\$ 463	\$ 475	\$ 489
ALLOCATIONS								
SDG&E	\$ 8,848	\$ 3,128	\$ 2,053	\$ 2,310	\$ 1,788	\$ 2,556	\$ 2,781	\$ 2,919
So Cal Gas	5,720	1,993	1,325	1,148	1,075	1,090	1,180	1,238
Subtotal - Utilities	\$ 14,568	\$ 5,121	\$ 3,378	\$ 3,458	\$ 2,863	\$ 3,646	\$ 3,961	\$ 4,157
Global/Retained	4,888	3,158	2,417	3,119	3,236	3,478	3,766	3,952
Total Allocations	\$ 19,456	\$ 8,279	\$ 5,795	\$ 6,577	\$ 6,099	\$ 7,123	\$ 7,727	\$ 8,109
BILLED COSTS								
SDG&E	\$ 10,224	\$ 4,916	\$ 3,946	\$ 3,931	\$ 2,741	\$ 2,948	\$ 3,183	\$ 3,332
So Cal Gas	6,394	2,351	1,514	1,644	954	1,161	1,253	1,313
Subtotal - Utilities	\$ 16,618	\$ 7,267	\$ 5,460	\$ 5,575	\$ 3,696	\$ 4,109	\$ 4,436	\$ 4,645
Global/Retained	5,202	3,185	2,762	3,376	3,672	3,478	3,766	3,952
Total Billed Costs	\$ 21,820	\$ 10,451	\$ 8,222	\$ 8,951	\$ 7,368	\$ 7,587	\$ 8,202	\$ 8,598

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: B-1 Legal Services

Witness: Peter R. Wall

Cost Center: 1100-0145-OUTSIDE LEGAL

Workpaper: B-1.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 0	\$ 0	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	51,000	49,455	49,875	47,210	62,014	49,325	39,094	41,552
Total Costs	\$ 51,000	\$ 49,455	\$ 49,875	\$ 47,214	\$ 62,014	\$ 49,325	\$ 39,094	\$ 41,552
DIRECT ASSIGNMENTS								
SDG&E	\$ 25,714	\$ 30,571	\$ 21,983	\$ 17,427	\$ 21,660	\$ 15,076	\$ 17,064	\$ 19,052
So Cal Gas	4,713	2,712	9,917	7,938	6,941	6,013	6,185	6,358
Subtotal - Utilities	\$ 30,428	\$ 33,283	\$ 31,899	\$ 25,365	\$ 28,601	\$ 21,089	\$ 23,249	\$ 25,410
Global/Retained	18,517	14,165	15,089	19,784	30,507	28,236	15,845	16,142
Total Direct Assignments	\$ 48,945	\$ 47,448	\$ 46,989	\$ 45,148	\$ 59,108	\$ 49,325	\$ 39,094	\$ 41,552
ALLOCATIONS								
SDG&E	\$ 930	\$ 759	\$ 1,196	\$ 767	\$ 1,118	\$ -	\$ -	\$ -
So Cal Gas	603	339	912	791	1,088	-	-	-
Subtotal - Utilities	\$ 1,532	\$ 1,097	\$ 2,107	\$ 1,558	\$ 2,206	\$ -	\$ -	\$ -
Global/Retained	523	910	779	507	699	-	-	-
Total Allocations	\$ 2,055	\$ 2,007	\$ 2,887	\$ 2,066	\$ 2,906	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 26,644	\$ 31,329	\$ 23,178	\$ 18,194	\$ 22,778	\$ 15,076	\$ 17,064	\$ 19,052
So Cal Gas	5,316	3,050	10,828	8,729	8,029	6,013	6,185	6,358
Subtotal - Utilities	\$ 31,960	\$ 34,380	\$ 34,007	\$ 26,923	\$ 30,807	\$ 21,089	\$ 23,249	\$ 25,410
Global/Retained	19,040	15,075	15,869	20,291	31,207	28,236	15,845	16,142
Total Billed Costs	\$ 51,000	\$ 49,455	\$ 49,875	\$ 47,214	\$ 62,014	\$ 49,325	\$ 39,094	\$ 41,552

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Allocation Reconciliation**

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-1 Legal Services

Cost Center: 1100-0145-OUTSIDE LEGAL

Workpaper: B-1.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 22,778	\$ 8,035	\$ 31,207	\$ 62,020	0
2013 fees for matters not requested in this GRC	(8,516)	(3,196)	(15,065)	(26,777)	
Five-year trend of legal fees for all other matters	4,790	1,519	0	6,309	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>(3,726)</u>	<u>(1,677)</u>	<u>(15,065)</u>	<u>(20,468)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 19,052</u>	<u>\$ 6,358</u>	<u>\$ 16,142</u>	<u>\$ 41,552</u>	<u>0</u>
2016 ALLOCATION METHOD					
MFBASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>19,052</u>	<u>6,358</u>	<u>16,142</u>	<u>41,552</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 19,052</u>	<u>\$ 6,358</u>	<u>\$ 16,142</u>	<u>\$ 41,552</u>	
Direct Assignment Details					
All outside legal fees directly assigned by business unit	\$19,052	\$6,358	\$16,142	\$41,552	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-1 Legal Services

Witness: Peter R. Wall

Cost Center: 1100-0145-OUTSIDE LEGAL

Workpaper: B-1.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 0	\$ 0	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	51,000	49,455	49,875	47,210	62,014	49,325	39,094	41,552
Total Costs	\$ 51,000	\$ 49,455	\$ 49,875	\$ 47,214	\$ 62,014	\$ 49,325	\$ 39,094	\$ 41,552
DIRECT ASSIGNMENTS								
SDG&E	\$ 25,714	\$ 30,571	\$ 21,983	\$ 17,427	\$ 21,660	\$ 15,076	\$ 17,064	\$ 19,052
So Cal Gas	4,713	2,712	9,917	7,938	6,941	6,013	6,185	6,358
Subtotal - Utilities	\$ 30,428	\$ 33,283	\$ 31,899	\$ 25,365	\$ 28,601	\$ 21,089	\$ 23,249	\$ 25,410
Global/Retained	18,517	14,165	15,089	19,784	30,507	28,236	15,845	16,142
Total Direct Assignments	\$ 48,945	\$ 47,448	\$ 46,989	\$ 45,148	\$ 59,108	\$ 49,325	\$ 39,094	\$ 41,552
ALLOCATIONS								
SDG&E	\$ 930	\$ 759	\$ 1,196	\$ 767	\$ 1,118	\$ -	\$ -	\$ -
So Cal Gas	603	339	912	791	1,088	-	-	-
Subtotal - Utilities	\$ 1,532	\$ 1,097	\$ 2,107	\$ 1,558	\$ 2,206	\$ -	\$ -	\$ -
Global/Retained	523	910	779	507	699	-	-	-
Total Allocations	\$ 2,055	\$ 2,007	\$ 2,887	\$ 2,066	\$ 2,906	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 26,644	\$ 31,329	\$ 23,178	\$ 18,194	\$ 22,778	\$ 15,076	\$ 17,064	\$ 19,052
So Cal Gas	5,316	3,050	10,828	8,729	8,029	6,013	6,185	6,358
Subtotal - Utilities	\$ 31,960	\$ 34,380	\$ 34,007	\$ 26,923	\$ 30,807	\$ 21,089	\$ 23,249	\$ 25,410
Global/Retained	19,040	15,075	15,869	20,291	31,207	28,236	15,845	16,142
Total Billed Costs	\$ 51,000	\$ 49,455	\$ 49,875	\$ 47,214	\$ 62,014	\$ 49,325	\$ 39,094	\$ 41,552

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: B Legal

Witness: Peter R. Wall

Cost Center: B-2 Governance

Workpaper: B-2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	5	4	4	8	7	9	9	9
Labor Costs	\$ 1,094	\$ 726	\$ 648	\$ 925	\$ 1,431	\$ 1,234	\$ 1,234	\$ 1,234
Non-Labor Costs	2,468	3,388	2,919	3,308	4,460	4,599	4,584	4,584
Total Costs	\$ 3,562	\$ 4,113	\$ 3,566	\$ 4,233	\$ 5,891	\$ 5,833	\$ 5,818	\$ 5,818
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ 12	\$ (18)	\$ 13	\$ 15	\$ 14	\$ 14	\$ 14
So Cal Gas	1	11	(25)	1	1	2	2	2
Subtotal - Utilities	\$ 3	\$ 24	\$ (43)	\$ 14	\$ 16	\$ 16	\$ 16	\$ 16
Global/Retained	90	107	75	190	59	228	228	228
Total Direct Assignments	\$ 93	\$ 131	\$ 32	\$ 203	\$ 75	\$ 244	\$ 244	\$ 244
ALLOCATIONS								
SDG&E	\$ 1,207	\$ 1,500	\$ 1,235	\$ 1,487	\$ 2,238	\$ 2,086	\$ 2,134	\$ 2,167
So Cal Gas	1,374	1,550	1,311	1,533	2,178	2,171	2,165	2,174
Subtotal - Utilities	\$ 2,581	\$ 3,050	\$ 2,546	\$ 3,020	\$ 4,416	\$ 4,257	\$ 4,300	\$ 4,341
Global/Retained	888	933	989	1,009	1,400	1,332	1,274	1,233
Total Allocations	\$ 3,469	\$ 3,982	\$ 3,534	\$ 4,029	\$ 5,815	\$ 5,589	\$ 5,574	\$ 5,574
BILLED COSTS								
SDG&E	\$ 1,209	\$ 1,512	\$ 1,217	\$ 1,500	\$ 2,253	\$ 2,101	\$ 2,149	\$ 2,182
So Cal Gas	1,375	1,562	1,286	1,533	2,179	2,173	2,168	2,176
Subtotal - Utilities	\$ 2,583	\$ 3,074	\$ 2,502	\$ 3,034	\$ 4,432	\$ 4,273	\$ 4,316	\$ 4,357
Global/Retained	979	1,040	1,064	1,199	1,459	1,560	1,502	1,461
Total Billed Costs	\$ 3,562	\$ 4,113	\$ 3,566	\$ 4,233	\$ 5,891	\$ 5,833	\$ 5,818	\$ 5,818

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: B Legal and Governance

Witness: Peter R. Wall

Department: B-2 Governance

Workpaper: B-2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 2,253	\$ 2,179	\$ 1,459	\$ 5,891	7
Non-recurring expenses and credits in 2013	(25)	(26)	39	(11)	
Reduced salary of Compliance VP to Director-level, offset by cost of new BOD Project Manager	(69)	(68)	(49)	(185)	2
Increased international travel for BOD and VP	-	-	126	126	
Change in Allocations 2013-2016	23	90	(113)	-	
Total Change from 2013	<u>(71)</u>	<u>(3)</u>	<u>2</u>	<u>(72)</u>	<u>2</u>
2016 - TEST YEAR	<u>\$ 2,182</u>	<u>\$ 2,176</u>	<u>\$ 1,461</u>	<u>\$ 5,818</u>	<u>9</u>
Allocations	\$ 2,167	\$ 2,174	\$ 1,233	\$ 5,574	
Direct Assignments	<u>14</u>	<u>2</u>	<u>228</u>	<u>244</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 2,182</u>	<u>\$ 2,176</u>	<u>\$ 1,461</u>	<u>\$ 5,818</u>	

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: B Legal

Witness: Peter R. Wall

Cost Center: B-2 Governance

Workpaper: B-2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	5	4	4	8	7	9	9	9
Labor Costs	\$ 1,094	\$ 726	\$ 648	\$ 925	\$ 1,431	\$ 1,259	\$ 1,289	\$ 1,324
Non-Labor Costs	2,468	3,388	2,919	3,308	4,460	4,692	4,800	4,933
Total Costs	\$ 3,562	\$ 4,113	\$ 3,566	\$ 4,233	\$ 5,891	\$ 5,951	\$ 6,089	\$ 6,258
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ 12	\$ (18)	\$ 13	\$ 15	\$ 15	\$ 15	\$ 16
So Cal Gas	1	11	(25)	1	1	2	2	2
Subtotal - Utilities	\$ 3	\$ 24	\$ (43)	\$ 14	\$ 16	\$ 17	\$ 17	\$ 18
Global/Retained	90	107	75	190	59	232	239	245
Total Direct Assignments	\$ 93	\$ 131	\$ 32	\$ 203	\$ 75	\$ 249	\$ 256	\$ 263
ALLOCATIONS								
SDG&E	\$ 1,207	\$ 1,500	\$ 1,235	\$ 1,487	\$ 2,238	\$ 2,128	\$ 2,234	\$ 2,331
So Cal Gas	1,374	1,550	1,311	1,533	2,178	2,214	2,266	2,338
Subtotal - Utilities	\$ 2,581	\$ 3,050	\$ 2,546	\$ 3,020	\$ 4,416	\$ 4,342	\$ 4,500	\$ 4,669
Global/Retained	888	933	989	1,009	1,400	1,359	1,334	1,326
Total Allocations	\$ 3,469	\$ 3,982	\$ 3,534	\$ 4,029	\$ 5,815	\$ 5,701	\$ 5,834	\$ 5,995
BILLED COSTS								
SDG&E	\$ 1,209	\$ 1,512	\$ 1,217	\$ 1,500	\$ 2,253	\$ 2,143	\$ 2,249	\$ 2,346
So Cal Gas	1,375	1,562	1,286	1,533	2,179	2,216	2,268	2,340
Subtotal - Utilities	\$ 2,583	\$ 3,074	\$ 2,502	\$ 3,034	\$ 4,432	\$ 4,359	\$ 4,517	\$ 4,686
Global/Retained	979	1,040	1,064	1,199	1,459	1,592	1,572	1,571
Total Billed Costs	\$ 3,562	\$ 4,113	\$ 3,566	\$ 4,233	\$ 5,891	\$ 5,951	\$ 6,089	\$ 6,258

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-2 Governance

Witness: Peter R. Wall

Cost Center: 1100-0150-VP - COMPLIANCE & GOVERNANCE

Workpaper: B-2.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	1	1	1	1	1	1	1	1
Labor Costs	\$ 332	\$ 313	\$ 363	\$ 274	\$ 298	\$ 292	\$ 292	\$ 292
Non-Labor Costs	142	109	56	55	88	135	135	135
Total Costs	\$ 474	\$ 422	\$ 418	\$ 329	\$ 387	\$ 427	\$ 427	\$ 427
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	18	7	10	25	49	49	49
Total Direct Assignments	\$ -	\$ 18	\$ 9	\$ 10	\$ 25	\$ 49	\$ 49	\$ 49
ALLOCATIONS								
SDG&E	\$ 59	\$ 62	\$ 99	\$ 109	\$ 139	\$ 141	\$ 145	\$ 147
So Cal Gas	70	69	104	112	135	147	147	147
Subtotal - Utilities	\$ 129	\$ 131	\$ 203	\$ 221	\$ 275	\$ 287	\$ 291	\$ 294
Global/Retained	345	273	207	98	87	90	86	83
Total Allocations	\$ 474	\$ 404	\$ 410	\$ 319	\$ 362	\$ 377	\$ 377	\$ 377
BILLED COSTS								
SDG&E	\$ 59	\$ 62	\$ 101	\$ 109	\$ 139	\$ 141	\$ 145	\$ 147
So Cal Gas	70	69	104	112	135	147	147	147
Subtotal - Utilities	\$ 129	\$ 131	\$ 205	\$ 221	\$ 275	\$ 287	\$ 291	\$ 294
Global/Retained	345	291	213	108	112	139	136	133
Total Billed Costs	\$ 474	\$ 422	\$ 418	\$ 329	\$ 387	\$ 427	\$ 427	\$ 427

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-2 Governance

Cost Center: 1100-0150-VP - COMPLIANCE & GOVERNANCE

Workpaper: B-2.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 139	\$ 135	\$ 112	\$ 387	1
Increased BOD travel - international travel not allocated to the utilities	-	-	25	25	
Training and meeting expenses assumed from retired Compliance VP (B-2.2)	7	6	3	16	
Change in Allocations 2013-2016	1	6	(7)	(0)	
Total Change from 2013	<u>8</u>	<u>12</u>	<u>21</u>	<u>40</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 147</u>	<u>\$ 147</u>	<u>\$ 133</u>	<u>\$ 427</u>	<u>1</u>
2016 ALLOCATION METHOD					
MFBASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 147	\$ 147	\$ 83	\$ 377	
Direct Assignments	-	-	49	49	
TOTAL 2016 ALLOCATIONS	<u>\$ 147</u>	<u>\$ 147</u>	<u>\$ 133</u>	<u>\$ 427</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-2 Governance

Witness: Peter R. Wall

Cost Center: 1100-0150-VP - COMPLIANCE & GOVERNANCE

Workpaper: B-2.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	1	1	1	1	1	1	1	1
Labor Costs	\$ 332	\$ 313	\$ 363	\$ 274	\$ 298	\$ 298	\$ 305	\$ 313
Non-Labor Costs	142	109	56	55	88	138	141	145
Total Costs	\$ 474	\$ 422	\$ 418	\$ 329	\$ 387	\$ 435	\$ 446	\$ 458
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	18	7	10	25	50	52	53
Total Direct Assignments	\$ -	\$ 18	\$ 9	\$ 10	\$ 25	\$ 50	\$ 52	\$ 53
ALLOCATIONS								
SDG&E	\$ 59	\$ 62	\$ 99	\$ 109	\$ 139	\$ 144	\$ 151	\$ 158
So Cal Gas	70	69	104	112	135	150	153	158
Subtotal - Utilities	\$ 129	\$ 131	\$ 203	\$ 221	\$ 275	\$ 293	\$ 304	\$ 316
Global/Retained	345	273	207	98	87	92	90	90
Total Allocations	\$ 474	\$ 404	\$ 410	\$ 319	\$ 362	\$ 385	\$ 395	\$ 405
BILLED COSTS								
SDG&E	\$ 59	\$ 62	\$ 101	\$ 109	\$ 139	\$ 144	\$ 151	\$ 158
So Cal Gas	70	69	104	112	135	150	153	158
Subtotal - Utilities	\$ 129	\$ 131	\$ 205	\$ 221	\$ 275	\$ 293	\$ 304	\$ 316
Global/Retained	345	291	213	108	112	142	142	143
Total Billed Costs	\$ 474	\$ 422	\$ 418	\$ 329	\$ 387	\$ 435	\$ 446	\$ 458

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: B-2 Governance

Witness: Peter R. Wall

Cost Center: 1100-0348-CORPORATE COMPLIANCE DIRECTOR

Workpaper: B-2.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	3	1	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ 228	\$ 567	\$ 287	\$ 287	\$ 287
Non-Labor Costs	-	-	-	147	458	519	519	519
Total Costs	\$ -	\$ -	\$ -	\$ 375	\$ 1,025	\$ 805	\$ 805	\$ 805
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	60	(46)	10	10	10
Total Direct Assignments	\$ -	\$ -	\$ -	\$ 60	\$ (46)	\$ 10	\$ 10	\$ 10
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 117	\$ 412	\$ 297	\$ 305	\$ 309
So Cal Gas	-	-	-	121	401	309	309	310
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 238	\$ 813	\$ 606	\$ 614	\$ 619
Global/Retained	-	-	-	77	258	190	182	176
Total Allocations	\$ -	\$ -	\$ -	\$ 315	\$ 1,071	\$ 795	\$ 795	\$ 795
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 117	\$ 412	\$ 297	\$ 305	\$ 309
So Cal Gas	-	-	-	121	401	309	309	310
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 238	\$ 813	\$ 606	\$ 614	\$ 619
Global/Retained	-	-	-	137	212	200	192	186
Total Billed Costs	\$ -	\$ -	\$ -	\$ 375	\$ 1,025	\$ 805	\$ 805	\$ 805

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-2 Governance

Cost Center: 1100-0348-CORPORATE COMPLIANCE DIRECTOR

Workpaper: B-2.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 412	\$ 401	\$ 212	\$ 1,025	1
Non-recurring credit retained in 2013, due to prior year accrual	-	-	59	59	
Non-recurring labor expenses related to 2013 retirement of VP, replaced by a Director in 2014	(107)	(108)	(64)	(279)	1
Change in Allocations 2013-2016	4	17	(21)	0	
Total Change from 2013	<u>(103)</u>	<u>(91)</u>	<u>(26)</u>	<u>(220)</u>	<u>1</u>
2016 - TEST YEAR	<u>\$ 309</u>	<u>\$ 310</u>	<u>\$ 186</u>	<u>\$ 805</u>	<u>2</u>
2016 ALLOCATION METHOD					
MFBASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 309	\$ 310	\$ 176	\$ 795	
Direct Assignments	-	-	10	10	
TOTAL 2016 ALLOCATIONS	<u>\$ 309</u>	<u>\$ 310</u>	<u>\$ 186</u>	<u>\$ 805</u>	

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: B-2 Governance

Witness: Peter R. Wall

Cost Center: 1100-0348-CORPORATE COMPLIANCE DIRECTOR

Workpaper: B-2.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	3	1	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ 228	\$ 567	\$ 292	\$ 299	\$ 307
Non-Labor Costs	-	-	-	147	458	529	543	558
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 375</u>	<u>\$ 1,025</u>	<u>\$ 822</u>	<u>\$ 843</u>	<u>\$ 866</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	60	(46)	10	10	11
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60</u>	<u>\$ (46)</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 11</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 117	\$ 412	\$ 303	\$ 319	\$ 332
So Cal Gas	-	-	-	121	401	315	323	333
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 238</u>	<u>\$ 813</u>	<u>\$ 618</u>	<u>\$ 642</u>	<u>\$ 666</u>
Global/Retained	-	-	-	77	258	193	190	189
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 315</u>	<u>\$ 1,071</u>	<u>\$ 811</u>	<u>\$ 832</u>	<u>\$ 855</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 117	\$ 412	\$ 303	\$ 319	\$ 332
So Cal Gas	-	-	-	121	401	315	323	333
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 238</u>	<u>\$ 813</u>	<u>\$ 618</u>	<u>\$ 642</u>	<u>\$ 666</u>
Global/Retained	-	-	-	137	212	204	201	200
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 375</u>	<u>\$ 1,025</u>	<u>\$ 822</u>	<u>\$ 843</u>	<u>\$ 866</u>

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: B-2 Governance

Witness: Peter R. Wall

Cost Center: 1100-0143-CORPORATE SECRETARY

Workpaper: B-2.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	3	3	3	4	5	6	6	6
Labor Costs	\$ 481	\$ 381	\$ 285	\$ 423	\$ 566	\$ 656	\$ 656	\$ 656
Non-Labor Costs	269	234	420	378	316	400	395	395
Total Costs	\$ 749	\$ 615	\$ 705	\$ 801	\$ 882	\$ 1,055	\$ 1,050	\$ 1,050
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ 11	\$ 5	\$ 13	\$ 15	\$ 14	\$ 14	\$ 14
So Cal Gas	1	10	1	1	1	2	2	2
Subtotal - Utilities	\$ 3	\$ 21	\$ 6	\$ 14	\$ 16	\$ 16	\$ 16	\$ 16
Global/Retained	90	60	71	102	77	71	71	71
Total Direct Assignments	\$ 93	\$ 81	\$ 76	\$ 116	\$ 93	\$ 87	\$ 87	\$ 87
ALLOCATIONS								
SDG&E	\$ 252	\$ 214	\$ 234	\$ 255	\$ 303	\$ 361	\$ 369	\$ 375
So Cal Gas	286	221	249	262	295	376	374	376
Subtotal - Utilities	\$ 537	\$ 435	\$ 483	\$ 517	\$ 599	\$ 738	\$ 743	\$ 750
Global/Retained	119	99	145	168	190	231	220	213
Total Allocations	\$ 656	\$ 534	\$ 629	\$ 685	\$ 788	\$ 968	\$ 963	\$ 963
BILLED COSTS								
SDG&E	\$ 253	\$ 226	\$ 239	\$ 268	\$ 318	\$ 376	\$ 383	\$ 389
So Cal Gas	287	231	250	263	296	378	376	378
Subtotal - Utilities	\$ 540	\$ 457	\$ 489	\$ 530	\$ 615	\$ 754	\$ 760	\$ 767
Global/Retained	209	158	216	270	267	301	291	284
Total Billed Costs	\$ 749	\$ 615	\$ 705	\$ 801	\$ 882	\$ 1,055	\$ 1,050	\$ 1,050

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Allocation Reconciliation**

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-2 Governance

Cost Center: 1100-0143-CORPORATE SECRETARY

Workpaper: B-2.3 Recon

EVALUATION OF CHANGE	SDGE	SoCal Gas	Global/ Retained	TOTAL	FTE's
2013 - BASE YEAR	\$ 318	\$ 296	\$ 267	\$ 882	5
New hire - Project Manager for executive and BOD support.	38	40	15	94	1
Hotel costs for annual meeting in 2013 were unusually low due to credits received.	14	14	8	37	
Internal database software (GEMS) invoice for 2013 not paid until 2014. Ongoing expense.	15	15	9	39	
				-	
Change in Allocations 2013-2016	3	12	(15)	(0)	
Total Change from 2013	<u>71</u>	<u>81</u>	<u>17</u>	<u>169</u>	<u>1</u>
2016 - TEST YEAR	<u>\$ 389</u>	<u>\$ 378</u>	<u>\$ 284</u>	<u>\$ 1,050</u>	<u>6</u>
2016 ALLOCATION METHOD					
MFBASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 375	\$ 376	\$ 213	\$ 963	
Direct Assignments	<u>14</u>	<u>2</u>	<u>71</u>	<u>87</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 389</u>	<u>\$ 378</u>	<u>\$ 284</u>	<u>\$ 1,050</u>	
Direct Assignment Details					
Sec of State filings for business units	4	0	23	27	
NRAI fees direct charged	<u>10</u>	<u>2</u>	<u>48</u>	<u>60</u>	
	<u>\$ 14</u>	<u>\$ 2</u>	<u>\$ 71</u>	<u>\$ 87</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-2 Governance

Witness: Peter R. Wall

Cost Center: 1100-0143-CORPORATE SECRETARY

Workpaper: B-2.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	3	3	3	4	5	6	6	6
Labor Costs	\$ 481	\$ 381	\$ 285	\$ 423	\$ 566	\$ 669	\$ 685	\$ 704
Non-Labor Costs	269	234	420	378	316	408	413	425
Total Costs	\$ 749	\$ 615	\$ 705	\$ 801	\$ 882	\$ 1,077	\$ 1,098	\$ 1,128
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ 11	\$ 5	\$ 13	\$ 15	\$ 15	\$ 15	\$ 16
So Cal Gas	1	10	1	1	1	2	2	2
Subtotal - Utilities	\$ 3	\$ 21	\$ 6	\$ 14	\$ 16	\$ 17	\$ 17	\$ 18
Global/Retained	90	60	71	102	77	72	74	76
Total Direct Assignments	\$ 93	\$ 81	\$ 76	\$ 116	\$ 93	\$ 89	\$ 91	\$ 94
ALLOCATIONS								
SDG&E	\$ 252	\$ 214	\$ 234	\$ 255	\$ 303	\$ 369	\$ 386	\$ 402
So Cal Gas	286	221	249	262	295	384	391	404
Subtotal - Utilities	\$ 537	\$ 435	\$ 483	\$ 517	\$ 599	\$ 752	\$ 777	\$ 806
Global/Retained	119	99	145	168	190	235	230	229
Total Allocations	\$ 656	\$ 534	\$ 629	\$ 685	\$ 788	\$ 988	\$ 1,007	\$ 1,035
BILLED COSTS								
SDG&E	\$ 253	\$ 226	\$ 239	\$ 268	\$ 318	\$ 383	\$ 401	\$ 418
So Cal Gas	287	231	250	263	296	386	393	406
Subtotal - Utilities	\$ 540	\$ 457	\$ 489	\$ 530	\$ 615	\$ 769	\$ 794	\$ 824
Global/Retained	209	158	216	270	267	307	304	305
Total Billed Costs	\$ 749	\$ 615	\$ 705	\$ 801	\$ 882	\$ 1,077	\$ 1,098	\$ 1,128

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-2 Governance

Witness: Peter R. Wall

Cost Center: 1100-0004-BOARD OF DIRECTORS

Workpaper: B-2.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,962	2,994	2,441	2,726	3,597	3,546	3,536	3,536
Total Costs	<u>\$ 1,962</u>	<u>\$ 2,994</u>	<u>\$ 2,441</u>	<u>\$ 2,726</u>	<u>\$ 3,597</u>	<u>\$ 3,546</u>	<u>\$ 3,536</u>	<u>\$ 3,536</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 1	\$ (25)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	1	(26)	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ (51)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	30	(2)	18	2	98	98	98
Total Direct Assignments	<u>\$ -</u>	<u>\$ 32</u>	<u>\$ (53)</u>	<u>\$ 18</u>	<u>\$ 2</u>	<u>\$ 98</u>	<u>\$ 98</u>	<u>\$ 98</u>
ALLOCATIONS								
SDG&E	\$ 752	\$ 1,190	\$ 902	\$ 1,006	\$ 1,383	\$ 1,287	\$ 1,316	\$ 1,337
So Cal Gas	854	1,226	958	1,037	1,346	1,339	1,336	1,341
Subtotal - Utilities	<u>\$ 1,606</u>	<u>\$ 2,415</u>	<u>\$ 1,860</u>	<u>\$ 2,043</u>	<u>\$ 2,729</u>	<u>\$ 2,626</u>	<u>\$ 2,652</u>	<u>\$ 2,677</u>
Global/Retained	356	547	634	666	865	822	786	760
Total Allocations	<u>\$ 1,962</u>	<u>\$ 2,962</u>	<u>\$ 2,494</u>	<u>\$ 2,708</u>	<u>\$ 3,595</u>	<u>\$ 3,448</u>	<u>\$ 3,438</u>	<u>\$ 3,438</u>
BILLED COSTS								
SDG&E	\$ 752	\$ 1,191	\$ 877	\$ 1,006	\$ 1,383	\$ 1,287	\$ 1,316	\$ 1,337
So Cal Gas	854	1,227	931	1,037	1,346	1,339	1,336	1,341
Subtotal - Utilities	<u>\$ 1,606</u>	<u>\$ 2,418</u>	<u>\$ 1,808</u>	<u>\$ 2,043</u>	<u>\$ 2,729</u>	<u>\$ 2,626</u>	<u>\$ 2,652</u>	<u>\$ 2,677</u>
Global/Retained	356	576	632	683	868	920	884	858
Total Billed Costs	<u>\$ 1,962</u>	<u>\$ 2,994</u>	<u>\$ 2,441</u>	<u>\$ 2,726</u>	<u>\$ 3,597</u>	<u>\$ 3,546</u>	<u>\$ 3,536</u>	<u>\$ 3,536</u>

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: B Legal
Department: B-2 Governance
Cost Center: 1100-0004-BOARD OF DIRECTORS
Workpaper: B-2.4 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 1,383	\$ 1,346	\$ 868	\$ 3,597	0
Non-recurring recruitment and meeting expenses	(61)	(61)	(40)	(162)	
Increased international travel - not allocated to the utilities	-	-	101	101	
Change in Allocations 2013-2016	14	56	(70)	(0)	
Total Change from 2013	(47)	(5)	(9)	(61)	0
2016 - TEST YEAR	<u>\$ 1,337</u>	<u>\$ 1,341</u>	<u>\$ 858</u>	<u>\$ 3,536</u>	<u>0</u>
2016 ALLOCATION METHOD					
MF BASIC	38.9%	39.0%	22.1%	100.0%	
Allocations	\$ 1,337	\$ 1,341	\$ 760	\$ 3,438	
Direct Assignments	-	-	98	98	
TOTAL 2016 ALLOCATIONS	<u>\$ 1,337</u>	<u>\$ 1,341</u>	<u>\$ 858</u>	<u>\$ 3,536</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-2 Governance

Witness: Peter R. Wall

Cost Center: 1100-0004-BOARD OF DIRECTORS

Workpaper: B-2.4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,962	2,994	2,441	2,726	3,597	3,617	3,702	3,805
Total Costs	\$ 1,962	\$ 2,994	\$ 2,441	\$ 2,726	\$ 3,597	\$ 3,617	\$ 3,702	\$ 3,805
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 1	\$ (25)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	1	(26)	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 2	\$ (51)	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	30	(2)	18	2	100	103	105
Total Direct Assignments	\$ -	\$ 32	\$ (53)	\$ 18	\$ 2	\$ 100	\$ 103	\$ 105
ALLOCATIONS								
SDG&E	\$ 752	\$ 1,190	\$ 902	\$ 1,006	\$ 1,383	\$ 1,313	\$ 1,378	\$ 1,438
So Cal Gas	854	1,226	958	1,037	1,346	1,366	1,398	1,443
Subtotal - Utilities	\$ 1,606	\$ 2,415	\$ 1,860	\$ 2,043	\$ 2,729	\$ 2,679	\$ 2,777	\$ 2,881
Global/Retained	356	547	634	666	865	838	823	818
Total Allocations	\$ 1,962	\$ 2,962	\$ 2,494	\$ 2,708	\$ 3,595	\$ 3,517	\$ 3,600	\$ 3,700
BILLED COSTS								
SDG&E	\$ 752	\$ 1,191	\$ 877	\$ 1,006	\$ 1,383	\$ 1,313	\$ 1,378	\$ 1,438
So Cal Gas	854	1,227	931	1,037	1,346	1,366	1,398	1,443
Subtotal - Utilities	\$ 1,606	\$ 2,418	\$ 1,808	\$ 2,043	\$ 2,729	\$ 2,679	\$ 2,777	\$ 2,881
Global/Retained	356	576	632	683	868	938	926	924
Total Billed Costs	\$ 1,962	\$ 2,994	\$ 2,441	\$ 2,726	\$ 3,597	\$ 3,617	\$ 3,702	\$ 3,805

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-2 Governance

Witness: Peter R. Wall

Cost Center: 1100-0006-COMPLIANCE

Workpaper: B-2.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	1	-	-	-	-	-	-	-
Labor Costs	\$ 281	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	95	50	2	2	-	-	-	-
Total Costs	\$ 377	\$ 83	\$ 2	\$ 2	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 144	\$ 34	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	164	35	-	1	-	-	-	-
Subtotal - Utilities	\$ 308	\$ 69	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -
Global/Retained	68	14	2	-	-	-	-	-
Total Allocations	\$ 377	\$ 83	\$ 2	\$ 2	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 144	\$ 34	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	164	35	-	1	-	-	-	-
Subtotal - Utilities	\$ 308	\$ 69	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -
Global/Retained	68	14	2	-	-	-	-	-
Total Billed Costs	\$ 377	\$ 83	\$ 2	\$ 2	\$ -	\$ -	\$ -	\$ -

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: B Legal
Cost Center: B-3 Executive
Workpaper: B-3

Witness: Peter R. Wall

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	4	6	6	5	5	4	4	4
Labor Costs	\$ 2,404	\$ 2,790	\$ 3,191	\$ 3,591	\$ 2,135	\$ 1,995	\$ 1,966	\$ 1,966
Non-Labor Costs	944	703	935	1,689	1,746	947	1,156	947
Total Costs	\$ 3,348	\$ 3,494	\$ 4,126	\$ 5,280	\$ 3,882	\$ 2,942	\$ 3,122	\$ 2,913
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	92	23	4	224	365	408	408	408
Total Direct Assignments	\$ 92	\$ 23	\$ (1)	\$ 224	\$ 365	\$ 408	\$ 408	\$ 408
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	3,256	3,470	4,127	5,057	3,517	2,534	2,714	2,505
Total Allocations	\$ 3,256	\$ 3,470	\$ 4,127	\$ 5,057	\$ 3,517	\$ 2,534	\$ 2,714	\$ 2,505
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	3,348	3,494	4,131	5,280	3,882	2,942	3,122	2,913
Total Billed Costs	\$ 3,348	\$ 3,494	\$ 4,126	\$ 5,280	\$ 3,882	\$ 2,942	\$ 3,122	\$ 2,913

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Allocation Reconciliation**

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-3 Executive

Workpaper: B-3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 3,882	\$ 3,882	5
Reduction of 1 Admin Asst and non-recurring costs in 2013	-	-	(969)	(969)	(1)
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>(969)</u>	<u>(969)</u>	<u>(1)</u>
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,913</u>	<u>\$ 2,913</u>	<u>4</u>
Allocations	\$ -	\$ -	\$ 2,505	\$ 2,505	
Direct Assignments	<u>-</u>	<u>-</u>	<u>408</u>	<u>408</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,913</u>	<u>\$ 2,913</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B Legal

Witness: Peter R. Wall

Cost Center: B-3 Executive

Workpaper: B-3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	4	6	6	5	5	4	4	4
Labor Costs	\$ 2,404	\$ 2,790	\$ 3,191	\$ 3,591	\$ 2,135	\$ 2,035	\$ 2,054	\$ 2,109
Non-Labor Costs	944	703	935	1,689	1,746	966	1,210	1,019
Total Costs	\$ 3,348	\$ 3,494	\$ 4,126	\$ 5,280	\$ 3,882	\$ 3,001	\$ 3,264	\$ 3,129
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	92	23	4	224	365	416	427	439
Total Direct Assignments	\$ 92	\$ 23	\$ (1)	\$ 224	\$ 365	\$ 416	\$ 427	\$ 439
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	3,256	3,470	4,127	5,057	3,517	2,585	2,837	2,689
Total Allocations	\$ 3,256	\$ 3,470	\$ 4,127	\$ 5,057	\$ 3,517	\$ 2,585	\$ 2,837	\$ 2,689
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	3,348	3,494	4,131	5,280	3,882	3,001	3,264	3,129
Total Billed Costs	\$ 3,348	\$ 3,494	\$ 4,126	\$ 5,280	\$ 3,882	\$ 3,001	\$ 3,264	\$ 3,129

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-3 Executive
Cost Center: 1100-0011-CEO
Workpaper: B-3.1

Witness: Peter R. Wall

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	2	2	2	3	2	2	2
Labor Costs	\$ -	\$ 491	\$ 891	\$ 1,176	\$ 1,309	\$ 1,184	\$ 1,154	\$ 1,154
Non-Labor Costs	-	101	208	634	531	365	365	365
Total Costs	\$ -	\$ 592	\$ 1,099	\$ 1,810	\$ 1,839	\$ 1,549	\$ 1,519	\$ 1,519
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	55	45	48	48	48
Total Direct Assignments	\$ -	\$ -	\$ -	\$ 55	\$ 45	\$ 48	\$ 48	\$ 48
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	592	1,099	1,754	1,794	1,501	1,471	1,471
Total Allocations	\$ -	\$ 592	\$ 1,099	\$ 1,754	\$ 1,794	\$ 1,501	\$ 1,471	\$ 1,471
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	592	1,099	1,810	1,839	1,549	1,519	1,519
Total Billed Costs	\$ -	\$ 592	\$ 1,099	\$ 1,810	\$ 1,839	\$ 1,549	\$ 1,519	\$ 1,519

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-3 Executive

Cost Center: 1100-0011-CEO

Workpaper: B-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 1,839	\$ 1,839	3
Reduction of 1 Admin Asst and non-recurring consulting in 2013.	-	-	(320)	(320)	(1)
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	-	-	(320)	(320)	(1)
2016 - TEST YEAR	\$ -	\$ -	\$ 1,519	\$ 1,519	2
2016 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 1,471	\$ 1,471	
Direct Assignments (Security)	-	-	48	48	
TOTAL 2016 ALLOCATIONS	\$ -	\$ -	\$ 1,519	\$ 1,519	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0011-CEO

Workpaper: B-3.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	2	2	2	3	2	2	2
Labor Costs	\$ -	\$ 491	\$ 891	\$ 1,176	\$ 1,309	\$ 1,207	\$ 1,206	\$ 1,238
Non-Labor Costs	-	101	208	634	531	372	382	393
Total Costs	<u>\$ -</u>	<u>\$ 592</u>	<u>\$ 1,099</u>	<u>\$ 1,810</u>	<u>\$ 1,839</u>	<u>\$ 1,580</u>	<u>\$ 1,588</u>	<u>\$ 1,631</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	55	45	49	50	52
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55</u>	<u>\$ 45</u>	<u>\$ 49</u>	<u>\$ 50</u>	<u>\$ 52</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	592	1,099	1,754	1,794	1,531	1,538	1,580
Total Allocations	<u>\$ -</u>	<u>\$ 592</u>	<u>\$ 1,099</u>	<u>\$ 1,754</u>	<u>\$ 1,794</u>	<u>\$ 1,531</u>	<u>\$ 1,538</u>	<u>\$ 1,580</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	592	1,099	1,810	1,839	1,580	1,588	1,631
Total Billed Costs	<u>\$ -</u>	<u>\$ 592</u>	<u>\$ 1,099</u>	<u>\$ 1,810</u>	<u>\$ 1,839</u>	<u>\$ 1,580</u>	<u>\$ 1,588</u>	<u>\$ 1,631</u>

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0186-SEMPRA PRESIDENT

Workpaper: B-3.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	2	2	2	2	2	2
Labor Costs	\$ -	\$ -	\$ 135	\$ 797	\$ 815	\$ 812	\$ 812	\$ 812
Non-Labor Costs	-	-	56	627	390	428	428	428
Total Costs	\$ -	\$ -	\$ 191	\$ 1,425	\$ 1,205	\$ 1,239	\$ 1,239	\$ 1,239
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	(0)	165	7	360	360	360
Total Direct Assignments	\$ -	\$ -	\$ (0)	\$ 165	\$ 7	\$ 360	\$ 360	\$ 360
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	191	1,260	1,198	879	879	879
Total Allocations	\$ -	\$ -	\$ 191	\$ 1,260	\$ 1,198	\$ 879	\$ 879	\$ 879
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	191	1,425	1,205	1,239	1,239	1,239
Total Billed Costs	\$ -	\$ -	\$ 191	\$ 1,425	\$ 1,205	\$ 1,239	\$ 1,239	\$ 1,239

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-3 Executive

Cost Center: 1100-0186-SEMPRA PRESIDENT

Workpaper: B-3.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 1,205	\$ 1,205	2
Base salary increases.	-	-	34	34	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>34</u>	<u>34</u>	<u>0</u>
2016 - TEST YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,239</u></u>	<u><u>\$ 1,239</u></u>	<u><u>2</u></u>
2016 ALLOCATION METHOD					
MFGLOBAL	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 879	\$ 879	
Direct Assignments (retained consulting)	<u>-</u>	<u>-</u>	<u>360</u>	<u>360</u>	
TOTAL 2016 ALLOCATIONS	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,239</u></u>	<u><u>\$ 1,239</u></u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0186-SEMPRA PRESIDENT

Workpaper: B-3.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	2	2	2	2	2	2
Labor Costs	\$ -	\$ -	\$ 135	\$ 797	\$ 815	\$ 828	\$ 848	\$ 871
Non-Labor Costs	-	-	56	627	390	436	448	460
Total Costs	\$ -	\$ -	\$ 191	\$ 1,425	\$ 1,205	\$ 1,264	\$ 1,296	\$ 1,331
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	(0)	165	7	367	377	387
Total Direct Assignments	\$ -	\$ -	\$ (0)	\$ 165	\$ 7	\$ 367	\$ 377	\$ 387
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	191	1,260	1,198	897	919	944
Total Allocations	\$ -	\$ -	\$ 191	\$ 1,260	\$ 1,198	\$ 897	\$ 919	\$ 944
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	191	1,425	1,205	1,264	1,296	1,331
Total Billed Costs	\$ -	\$ -	\$ 191	\$ 1,425	\$ 1,205	\$ 1,264	\$ 1,296	\$ 1,331

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0040-RETAINED EXECUTIVE COSTS

Workpaper: B-3.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ 2	\$ 2	\$ 258	\$ 2	\$ -	\$ -	\$ -
Non-Labor Costs	285	113	73	75	739	118	327	118
Total Costs	\$ 285	\$ 115	\$ 74	\$ 333	\$ 740	\$ 118	\$ 327	\$ 118
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	92	4	-	2	313	-	-	-
Total Direct Assignments	\$ 92	\$ 4	\$ -	\$ 2	\$ 313	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	194	111	74	331	428	118	327	118
Total Allocations	\$ 194	\$ 111	\$ 74	\$ 331	\$ 428	\$ 118	\$ 327	\$ 118
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	285	115	74	333	740	118	327	118
Total Billed Costs	\$ 285	\$ 115	\$ 74	\$ 333	\$ 740	\$ 118	\$ 327	\$ 118

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-3 Executive

Cost Center: 1100-0040-RETAINED EXECUTIVE COSTS

Workpaper: B-3.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 740	\$ 740	0
Non-recurring expenses for 2013.	-	-	(622)	(622)	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	-	-	(622)	(622)	0
2016 - TEST YEAR	\$ -	\$ -	\$ 118	\$ 118	0
2016 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 118	\$ 118	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	\$ -	\$ -	\$ 118	\$ 118	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0040-RETAINED EXECUTIVE COSTS

Workpaper: B-3.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ 2	\$ 2	\$ 258	\$ 2	\$ -	\$ -	\$ -
Non-Labor Costs	285	113	73	75	739	121	342	127
Total Costs	\$ 285	\$ 115	\$ 74	\$ 333	\$ 740	\$ 121	\$ 342	\$ 127
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	92	4	-	2	313	-	-	-
Total Direct Assignments	\$ 92	\$ 4	\$ -	\$ 2	\$ 313	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	194	111	74	331	428	121	342	127
Total Allocations	\$ 194	\$ 111	\$ 74	\$ 331	\$ 428	\$ 121	\$ 342	\$ 127
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	285	115	74	333	740	121	342	127
Total Billed Costs	\$ 285	\$ 115	\$ 74	\$ 333	\$ 740	\$ 121	\$ 342	\$ 127

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0003-CHAIRMAN

Workpaper: B-3.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	2	1	-	-	-	-
Labor Costs	\$ 1,279	\$ 1,275	\$ 1,307	\$ 1,359	\$ 6	\$ -	\$ -	\$ -
Non-Labor Costs	312	328	486	300	46	-	-	-
Total Costs	\$ 1,591	\$ 1,603	\$ 1,793	\$ 1,659	\$ 52	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	2	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,591	1,603	1,793	1,657	52	-	-	-
Total Allocations	\$ 1,591	\$ 1,603	\$ 1,793	\$ 1,657	\$ 52	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,591	1,603	1,793	1,659	52	-	-	-
Total Billed Costs	\$ 1,591	\$ 1,603	\$ 1,793	\$ 1,659	\$ 52	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: B Legal
Department: B-3 Executive
Cost Center: 1100-0003-CHAIRMAN
Workpaper: B-3.4 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 52	\$ 52	0
Retired Chairman - cost center closed in 2014.	-	-	(52)	(52)	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>(52)</u>	<u>(52)</u>	<u>0</u>
2016 - TEST YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>0</u></u>

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0003-CHAIRMAN

Workpaper: B-3.4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	2	1	-	-	-	-
Labor Costs	\$ 1,279	\$ 1,275	\$ 1,307	\$ 1,359	\$ 6	\$ -	\$ -	\$ -
Non-Labor Costs	312	328	486	300	46	-	-	-
Total Costs	\$ 1,591	\$ 1,603	\$ 1,793	\$ 1,659	\$ 52	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	2	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,591	1,603	1,793	1,657	52	-	-	-
Total Allocations	\$ 1,591	\$ 1,603	\$ 1,793	\$ 1,657	\$ 52	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,591	1,603	1,793	1,659	52	-	-	-
Total Billed Costs	\$ 1,591	\$ 1,603	\$ 1,793	\$ 1,659	\$ 52	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0002-PRESIDENT & COO

Workpaper: B-3.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	-	-	-	-	-	-
Labor Costs	\$ 923	\$ 1,018	\$ 855	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	224	99	83	24	3	-	-	-
Total Costs	\$ 1,147	\$ 1,117	\$ 937	\$ 24	\$ 3	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	19	4	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 19	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,147	1,098	933	24	3	-	-	-
Total Allocations	\$ 1,147	\$ 1,098	\$ 933	\$ 24	\$ 3	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,147	1,117	937	24	3	-	-	-
Total Billed Costs	\$ 1,147	\$ 1,117	\$ 937	\$ 24	\$ 3	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-3 Executive

Cost Center: 1100-0002-PRESIDENT & COO

Workpaper: B-3.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 3	\$ 3	0
Retired President and COO - cost center closed in 2014.	-	-	(3)	(3)	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>(3)</u>	<u>(3)</u>	<u>0</u>
2016 - TEST YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>0</u></u>

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0002-PRESIDENT & COO

Workpaper: B-3.5 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	-	-	-	-	-	-
Labor Costs	\$ 923	\$ 1,018	\$ 855	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	224	99	83	24	3	-	-	-
Total Costs	\$ 1,147	\$ 1,117	\$ 937	\$ 24	\$ 3	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	19	4	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 19	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,147	1,098	933	24	3	-	-	-
Total Allocations	\$ 1,147	\$ 1,098	\$ 933	\$ 24	\$ 3	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,147	1,117	937	24	3	-	-	-
Total Billed Costs	\$ 1,147	\$ 1,117	\$ 937	\$ 24	\$ 3	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0001-RETIRED CHAIRMAN

Workpaper: B-3.6

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 4	\$ 4	\$ 2	\$ 1	\$ 4	\$ -	\$ -	\$ -
Non-Labor Costs	56	25	21	28	39	36	36	36
Total Costs	\$ 60	\$ 29	\$ 23	\$ 28	\$ 42	\$ 36	\$ 36	\$ 36
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	60	29	28	28	42	36	36	36
Total Allocations	\$ 60	\$ 29	\$ 28	\$ 28	\$ 42	\$ 36	\$ 36	\$ 36
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	60	29	28	28	42	36	36	36
Total Billed Costs	\$ 60	\$ 29	\$ 23	\$ 28	\$ 42	\$ 36	\$ 36	\$ 36

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-3 Executive

Cost Center: 1100-0001-RETIRED CHAIRMAN

Workpaper: B-3.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 42	\$ 42	0
Reduction in services provided to retired exec.	-	-	(6)	(6)	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	-	-	(6)	(6)	0
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36</u>	<u>\$ 36</u>	<u>0</u>
2016 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 36	\$ 36	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36</u>	<u>\$ 36</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0001-RETIRED CHAIRMAN

Workpaper: B-3.6 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 4	\$ 4	\$ 2	\$ 1	\$ 4	\$ -	\$ -	\$ -
Non-Labor Costs	56	25	21	28	39	37	38	39
Total Costs	\$ 60	\$ 29	\$ 23	\$ 28	\$ 42	\$ 37	\$ 38	\$ 39
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	60	29	28	28	42	37	38	39
Total Allocations	\$ 60	\$ 29	\$ 28	\$ 28	\$ 42	\$ 37	\$ 38	\$ 39
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	60	29	28	28	42	37	38	39
Total Billed Costs	\$ 60	\$ 29	\$ 23	\$ 28	\$ 42	\$ 37	\$ 38	\$ 39

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0185-GROUP PRESIDENT FOR REGULATED

Workpaper: B-3.7

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	67	37	9	1	-	-	-	-
Total Costs	\$ 265	\$ 37	\$ 9	\$ 1	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	265	37	9	1	-	-	-	-
Total Allocations	\$ 265	\$ 37	\$ 9	\$ 1	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	265	37	9	1	-	-	-	-
Total Billed Costs	\$ 265	\$ 37	\$ 9	\$ 1	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Human Resources

Workpaper: C

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	80	58	57	59	53	59	60	60
Labor Costs	\$ 7,678	\$ 6,330	\$ 5,898	\$ 5,909	\$ 5,989	\$ 6,226	\$ 6,278	\$ 6,278
Non-Labor Costs	12,250	10,678	9,374	10,325	12,523	9,857	10,247	10,398
Total Costs	\$ 19,928	\$ 17,009	\$ 15,271	\$ 16,234	\$ 18,511	\$ 16,082	\$ 16,525	\$ 16,677
DIRECT ASSIGNMENTS								
SDG&E	\$ 22	\$ 31	\$ 46	\$ 44	\$ 35	\$ 1	\$ 1	\$ 1
So Cal Gas	23	58	76	134	84	0	0	0
Subtotal - Utilities	\$ 44	\$ 89	\$ 122	\$ 178	\$ 119	\$ 1	\$ 1	\$ 1
Global/Retained	136	87	114	136	2,225	89	89	89
Total Direct Assignments	\$ 180	\$ 176	\$ 236	\$ 314	\$ 2,344	\$ 89	\$ 89	\$ 89
ALLOCATIONS								
SDG&E	\$ 6,150	\$ 5,481	\$ 5,362	\$ 5,694	\$ 5,571	\$ 5,043	\$ 5,209	\$ 5,268
So Cal Gas	8,503	7,087	7,024	7,644	7,753	8,176	8,445	8,538
Subtotal - Utilities	\$ 14,652	\$ 12,568	\$ 12,385	\$ 13,337	\$ 13,324	\$ 13,219	\$ 13,654	\$ 13,807
Global/Retained	5,095	4,265	2,650	2,583	2,844	2,774	2,782	2,781
Total Allocations	\$ 19,748	\$ 16,833	\$ 15,035	\$ 15,920	\$ 16,168	\$ 15,993	\$ 16,436	\$ 16,587
BILLED COSTS								
SDG&E	\$ 6,172	\$ 5,512	\$ 5,408	\$ 5,738	\$ 5,607	\$ 5,043	\$ 5,210	\$ 5,269
So Cal Gas	8,525	7,145	7,100	7,777	7,837	8,176	8,445	8,538
Subtotal - Utilities	\$ 14,697	\$ 12,657	\$ 12,507	\$ 13,515	\$ 13,443	\$ 13,220	\$ 13,655	\$ 13,807
Global/Retained	5,231	4,352	2,764	2,718	5,068	2,863	2,871	2,869
Total Billed Costs	\$ 19,928	\$ 17,009	\$ 15,271	\$ 16,234	\$ 18,512	\$ 16,082	\$ 16,525	\$ 16,677

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Human Resources

Workpaper: C Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 5,607	\$ 7,837	\$ 5,068	\$ 18,512	53
Non-recurring charitable contribution in 2013	-	-	(1,933)	(1,933)	
Filled positions partially vacant in 2013, net of temp labor charges	123	153	(91)	185	7
Changes in other HR programs	(19)	(88)	20	(88)	
Change in Allocations 2013-2016	(439)	635	(196)	(0)	
Total Change from 2013	<u>(338)</u>	<u>702</u>	<u>(2,199)</u>	<u>(1,835)</u>	<u>7</u>
2016 - TEST YEAR	<u>\$ 5,269</u>	<u>\$ 8,538</u>	<u>\$ 2,869</u>	<u>\$ 16,677</u>	<u>60</u>
Allocations	\$ 5,268	\$ 8,538	\$ 2,781	\$ 16,587	
Direct Assignments	<u>1</u>	<u>0</u>	<u>89</u>	<u>89</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 5,269</u>	<u>\$ 8,538</u>	<u>\$ 2,869</u>	<u>\$ 16,677</u>	

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Allocation Change for Utilities
(2013 \$ - 000's)**

Division: Human Resources

Witness: Peter R. Wall

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCal Gas</u>	<u>Total Utilities</u>
C-1.1	1100-0122-SVP-HR DIVERSITY & INCLUSION	(38)	58	20
	C-1 Human Resources SVP	(38)	58	20
C-2.1	1100-0134-COMP & BENEFITS	(80)	91	11
C-2.2	1100-0135-COMPENSATION	(38)	44	6
C-2.3	1100-0136-EXECUTIVE COMPENSATION	(7)	34	27
C-2.4	1100-0137-HR ACCTG & BUDGETS	(31)	36	5
	C-2 Compensation & Benefits	(156)	205	49
C-3.1	1100-0383-MYINFO SERVICES	(239)	324	85
C-3.2	1100-0057-PAYROLL	(12)	14	2
	C-3 Payroll/HRIS (MyInfo)	(251)	338	87
C-4.1	1100-0130-CORP HR & BUSINESS CONDUCT	4	16	20
	C-4 Staffing & Development	4	16	20
C-5.1	1100-0155-CORP COMM PARTNERSHIPS	2	18	20
C-5.2	1100-0156-CONTRIBUTIONS & MEMBERSHIPS	-	-	-
	C-5 Employee Programs	2	18	20
C	Human Resources Total	<u>(439)</u>	<u>635</u>	<u>196</u>

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Escalation Reconciliation**

(\$000's)

Division: Human Resources

Witness: Peter R. Wall

Workpaper: C Esc Recon

This workpaper details the methodology and rates used to escalate the 2016 Forecast stated in 2013 \$'s in Testimony tables and in Workpapers Department Summaries, to the 2016 \$'s as shown in Testimony tables and in Workpapers B Escalated Department Summaries

	2016 Forecast (in 2013 \$'s)			D Labor/ Non-Labor Indexes	2016 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs (A + B)		E Standard Escalated 2016 \$'s (A X D)	F Total Escalated Costs (B + E)
C-1 Human Resources SVP						
Labor	\$ 508	\$ -	\$ 508	2.1458	\$ 545	\$ 545
Non-Labor	577	-	577	2.1524	621	621
Total	1,085	-	1,085		1,166	1,166
C-2 Compensation & Benefits						
Labor	2,520	-	2,520	2.1458	2,704	2,704
Non-Labor	1,621	-	1,621	2.1524	1,744	1,744
Total	4,141	-	4,141		4,449	4,449
C-3 Payroll/HRIS (MyInfo)						
Labor	2,285	-	2,285	2.1458	2,452	2,452
Non-Labor	6,146	-	6,146	2.1524	6,614	6,614
Total	8,431	-	8,431		9,066	9,066
C-4 Staffing & Development						
Labor	804	-	804	2.1458	862	862
Non-Labor	424	-	424	2.1524	457	457
Total	1,228	-	1,228		1,319	1,319
C-5 Employee Programs						
Labor	161	-	161	2.1458	172	172
Non-Labor	1,630	-	1,630	2.1524	1,754	1,754
Total	1,791	-	1,791		1,927	1,927
Human Resources						
Labor	6,278	-	6,278		6,736	6,736
Non-Labor	10,398	-	10,398		11,191	11,191
Total	\$ 16,677	\$ -	\$ 16,677		\$ 17,927	\$ 17,927

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Human Resources

Workpaper: C Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	80	58	57	59	53	59	60	60
Labor Costs	\$ 7,678	\$ 6,330	\$ 5,898	\$ 5,909	\$ 5,989	\$ 6,350	\$ 6,559	\$ 6,736
Non-Labor Costs	12,250	10,678	9,374	10,325	12,523	10,056	10,730	11,191
Total Costs	\$ 19,928	\$ 17,009	\$ 15,271	\$ 16,234	\$ 18,511	\$ 16,405	\$ 17,289	\$ 17,927
DIRECT ASSIGNMENTS								
SDG&E	\$ 22	\$ 31	\$ 46	\$ 44	\$ 35	\$ 1	\$ 1	\$ 1
So Cal Gas	23	58	76	134	84	0	0	0
Subtotal - Utilities	\$ 44	\$ 89	\$ 122	\$ 178	\$ 119	\$ 1	\$ 1	\$ 1
Global/Retained	136	87	114	136	2,225	91	93	95
Total Direct Assignments	\$ 180	\$ 176	\$ 236	\$ 314	\$ 2,344	\$ 91	\$ 94	\$ 96
ALLOCATIONS								
SDG&E	\$ 6,150	\$ 5,481	\$ 5,362	\$ 5,694	\$ 5,571	\$ 5,144	\$ 5,449	\$ 5,663
So Cal Gas	8,503	7,087	7,024	7,644	7,753	8,340	8,834	9,177
Subtotal - Utilities	\$ 14,652	\$ 12,568	\$ 12,385	\$ 13,337	\$ 13,324	\$ 13,484	\$ 14,284	\$ 14,840
Global/Retained	5,095	4,265	2,650	2,583	2,844	2,830	2,912	2,991
Total Allocations	\$ 19,748	\$ 16,833	\$ 15,035	\$ 15,920	\$ 16,168	\$ 16,314	\$ 17,195	\$ 17,830
BILLED COSTS								
SDG&E	\$ 6,172	\$ 5,512	\$ 5,408	\$ 5,738	\$ 5,607	\$ 5,145	\$ 5,450	\$ 5,663
So Cal Gas	8,525	7,145	7,100	7,777	7,837	8,340	8,834	9,177
Subtotal - Utilities	\$ 14,697	\$ 12,657	\$ 12,507	\$ 13,515	\$ 13,443	\$ 13,485	\$ 14,284	\$ 14,841
Global/Retained	5,231	4,352	2,764	2,718	5,068	2,920	3,004	3,086
Total Billed Costs	\$ 19,928	\$ 17,009	\$ 15,271	\$ 16,234	\$ 18,512	\$ 16,405	\$ 17,289	\$ 17,927

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-1 Human Resources SVP

Witness: Peter R. Wall

Cost Center: 1100-0122-SVP-HR DIVERSITY & INCLUSION

Workpaper: C-1.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 481	\$ 457	\$ 469	\$ 482	\$ 505	\$ 508	\$ 508	\$ 508
Non-Labor Costs	375	382	434	559	756	577	577	577
Total Costs	\$ 856	\$ 839	\$ 903	\$ 1,041	\$ 1,260	\$ 1,085	\$ 1,085	\$ 1,085
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	20	-	-	-
Total Direct Assignments	\$ 0	\$ -	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 276	\$ 299	\$ 361	\$ 408	\$ 471	\$ 378	\$ 379	\$ 379
So Cal Gas	379	361	469	541	640	610	610	610
Subtotal - Utilities	\$ 655	\$ 661	\$ 831	\$ 948	\$ 1,111	\$ 988	\$ 989	\$ 989
Global/Retained	201	178	72	93	130	97	96	96
Total Allocations	\$ 856	\$ 839	\$ 903	\$ 1,041	\$ 1,241	\$ 1,085	\$ 1,085	\$ 1,085
BILLED COSTS								
SDG&E	\$ 276	\$ 299	\$ 361	\$ 408	\$ 471	\$ 378	\$ 379	\$ 379
So Cal Gas	379	361	469	541	640	610	610	610
Subtotal - Utilities	\$ 655	\$ 661	\$ 831	\$ 948	\$ 1,111	\$ 988	\$ 989	\$ 989
Global/Retained	201	178	72	93	149	97	96	96
Total Billed Costs	\$ 856	\$ 839	\$ 903	\$ 1,041	\$ 1,260	\$ 1,085	\$ 1,085	\$ 1,085

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: C Human Resources

Witness: Peter R. Wall

Department: C-1 Human Resources SVP

Cost Center: 1100-0122-SVP-HR DIVERSITY & INCLUSION

Workpaper: C-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 471	\$ 640	\$ 149	\$ 1,260	2
Employee development consulting and training charged to VP cost center in 2013, but forecast in Staffing (C-4.1) and Employee Programs (C-5.1).	(54)	(87)	(33)	(175)	
Change in Allocations 2013-2016	(38)	58	(20)	0	
Total Change from 2013	<u>(93)</u>	<u>(29)</u>	<u>(53)</u>	<u>(175)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 379</u>	<u>\$ 610</u>	<u>\$ 96</u>	<u>\$ 1,085</u>	<u>2</u>
2016 ALLOCATION METHOD					
VPHR	<u>34.9%</u>	<u>56.3%</u>	<u>8.8%</u>	<u>100.0%</u>	
Allocations	\$ 379	\$ 610	\$ 96	\$ 1,085	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 379</u>	<u>\$ 610</u>	<u>\$ 96</u>	<u>\$ 1,085</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C-1 Human Resources SVP

Witness: Peter R. Wall

Cost Center: 1100-0122-SVP-HR DIVERSITY & INCLUSION

Workpaper: C-1.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 481	\$ 457	\$ 469	\$ 482	\$ 505	\$ 518	\$ 531	\$ 545
Non-Labor Costs	375	382	434	559	756	589	604	621
Total Costs	\$ 856	\$ 839	\$ 903	\$ 1,041	\$ 1,260	\$ 1,107	\$ 1,135	\$ 1,166
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	20	-	-	-
Total Direct Assignments	\$ 0	\$ -	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 276	\$ 299	\$ 361	\$ 408	\$ 471	\$ 386	\$ 396	\$ 407
So Cal Gas	379	361	469	541	640	623	639	656
Subtotal - Utilities	\$ 655	\$ 661	\$ 831	\$ 948	\$ 1,111	\$ 1,008	\$ 1,035	\$ 1,063
Global/Retained	201	178	72	93	130	99	100	103
Total Allocations	\$ 856	\$ 839	\$ 903	\$ 1,041	\$ 1,241	\$ 1,107	\$ 1,135	\$ 1,166
BILLED COSTS								
SDG&E	\$ 276	\$ 299	\$ 361	\$ 408	\$ 471	\$ 386	\$ 396	\$ 407
So Cal Gas	379	361	469	541	640	623	639	656
Subtotal - Utilities	\$ 655	\$ 661	\$ 831	\$ 948	\$ 1,111	\$ 1,008	\$ 1,035	\$ 1,063
Global/Retained	201	178	72	93	149	99	100	103
Total Billed Costs	\$ 856	\$ 839	\$ 903	\$ 1,041	\$ 1,260	\$ 1,107	\$ 1,135	\$ 1,166

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: C Human Resources

Witness: Peter R. Wall

Cost Center: C-2 Compensation & Benefits

Workpaper: C-2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	24	24	25	25	23	24	25	25
Labor Costs	\$ 2,242	\$ 2,307	\$ 2,363	\$ 2,465	\$ 2,399	\$ 2,468	\$ 2,520	\$ 2,520
Non-Labor Costs	1,386	1,057	1,514	1,738	1,713	1,681	1,621	1,621
Total Costs	\$ 3,628	\$ 3,364	\$ 3,877	\$ 4,204	\$ 4,112	\$ 4,149	\$ 4,141	\$ 4,141
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	1	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -
Global/Retained	4	-	-	0	-	-	-	-
Total Direct Assignments	\$ 4	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,318	\$ 1,353	\$ 1,560	\$ 1,736	\$ 1,583	\$ 1,440	\$ 1,439	\$ 1,439
So Cal Gas	1,777	1,596	1,830	2,089	2,013	2,202	2,197	2,197
Subtotal - Utilities	\$ 3,095	\$ 2,949	\$ 3,390	\$ 3,825	\$ 3,596	\$ 3,642	\$ 3,636	\$ 3,636
Global/Retained	529	415	486	376	516	507	505	505
Total Allocations	\$ 3,624	\$ 3,365	\$ 3,877	\$ 4,201	\$ 4,112	\$ 4,149	\$ 4,141	\$ 4,141
BILLED COSTS								
SDG&E	\$ 1,318	\$ 1,353	\$ 1,560	\$ 1,737	\$ 1,583	\$ 1,440	\$ 1,439	\$ 1,439
So Cal Gas	1,777	1,596	1,830	2,090	2,013	2,202	2,197	2,197
Subtotal - Utilities	\$ 3,095	\$ 2,949	\$ 3,390	\$ 3,827	\$ 3,596	\$ 3,642	\$ 3,636	\$ 3,636
Global/Retained	533	415	486	376	516	507	505	505
Total Billed Costs	\$ 3,628	\$ 3,365	\$ 3,877	\$ 4,204	\$ 4,112	\$ 4,149	\$ 4,141	\$ 4,141

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Allocation Reconciliation**

(2013 \$000's)

Division: C Human Resources
Department: C-2 Compensation & Benefits
Workpaper: C-2 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 1,583	\$ 2,013	\$ 516	\$ 4,112	23
Net reduction in Compensation studies and training	(11)	(62)	34	(39)	
Filled positions partially vacant in 2013	23	41	4	68	2
Change in Allocations 2013-2016	(156)	205	(49)	0	
Total Change from 2013	<u>(144)</u>	<u>184</u>	<u>(11)</u>	<u>29</u>	<u>2</u>
2016 - TEST YEAR	<u>\$ 1,439</u>	<u>\$ 2,197</u>	<u>\$ 505</u>	<u>\$ 4,141</u>	<u>25</u>
Allocations	\$ 1,439	\$ 2,197	\$ 505	\$ 4,141	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 1,439</u>	<u>\$ 2,197</u>	<u>\$ 505</u>	<u>\$ 4,141</u>	

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: C Human Resources

Witness: Peter R. Wall

Cost Center: C-2 Compensation & Benefits

Workpaper: C-2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	24	24	25	25	23	24	25	25
Labor Costs	\$ 2,242	\$ 2,307	\$ 2,363	\$ 2,465	\$ 2,399	\$ 2,517	\$ 2,633	\$ 2,704
Non-Labor Costs	1,386	1,057	1,514	1,738	1,713	1,715	1,697	1,744
Total Costs	\$ 3,628	\$ 3,364	\$ 3,877	\$ 4,204	\$ 4,112	\$ 4,232	\$ 4,330	\$ 4,449
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	1	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -
Global/Retained	4	-	-	0	-	-	-	-
Total Direct Assignments	\$ 4	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,318	\$ 1,353	\$ 1,560	\$ 1,736	\$ 1,583	\$ 1,469	\$ 1,505	\$ 1,546
So Cal Gas	1,777	1,596	1,830	2,089	2,013	2,246	2,297	2,360
Subtotal - Utilities	\$ 3,095	\$ 2,949	\$ 3,390	\$ 3,825	\$ 3,596	\$ 3,715	\$ 3,802	\$ 3,906
Global/Retained	529	415	486	376	516	517	529	543
Total Allocations	\$ 3,624	\$ 3,365	\$ 3,877	\$ 4,201	\$ 4,112	\$ 4,232	\$ 4,330	\$ 4,449
BILLED COSTS								
SDG&E	\$ 1,318	\$ 1,353	\$ 1,560	\$ 1,737	\$ 1,583	\$ 1,469	\$ 1,505	\$ 1,546
So Cal Gas	1,777	1,596	1,830	2,090	2,013	2,246	2,297	2,360
Subtotal - Utilities	\$ 3,095	\$ 2,949	\$ 3,390	\$ 3,827	\$ 3,596	\$ 3,715	\$ 3,802	\$ 3,906
Global/Retained	533	415	486	376	516	517	529	543
Total Billed Costs	\$ 3,628	\$ 3,365	\$ 3,877	\$ 4,204	\$ 4,112	\$ 4,232	\$ 4,330	\$ 4,449

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-2 Compensation & Benefits

Witness: Peter R. Wall

Cost Center: 1100-0134-COMP & BENEFITS

Workpaper: C-2.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	9	9	10	10	8	8	9	9
Labor Costs	\$ 889	\$ 895	\$ 924	\$ 989	\$ 979	\$ 905	\$ 957	\$ 957
Non-Labor Costs	536	377	635	743	732	498	498	498
Total Costs	\$ 1,426	\$ 1,272	\$ 1,558	\$ 1,731	\$ 1,712	\$ 1,402	\$ 1,455	\$ 1,455
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	1	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -
Global/Retained	3	-	-	0	-	-	-	-
Total Direct Assignments	\$ 3	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 546	\$ 518	\$ 634	\$ 728	\$ 668	\$ 482	\$ 500	\$ 500
So Cal Gas	790	676	832	979	936	842	873	873
Subtotal - Utilities	\$ 1,336	\$ 1,194	\$ 1,466	\$ 1,707	\$ 1,605	\$ 1,324	\$ 1,374	\$ 1,374
Global/Retained	87	78	92	22	107	78	81	81
Total Allocations	\$ 1,423	\$ 1,272	\$ 1,558	\$ 1,729	\$ 1,712	\$ 1,402	\$ 1,455	\$ 1,455
BILLED COSTS								
SDG&E	\$ 546	\$ 518	\$ 634	\$ 729	\$ 668	\$ 482	\$ 500	\$ 500
So Cal Gas	790	676	832	980	936	842	873	873
Subtotal - Utilities	\$ 1,336	\$ 1,194	\$ 1,466	\$ 1,709	\$ 1,605	\$ 1,324	\$ 1,374	\$ 1,374
Global/Retained	90	78	92	22	107	78	81	81
Total Billed Costs	\$ 1,426	\$ 1,272	\$ 1,558	\$ 1,731	\$ 1,712	\$ 1,402	\$ 1,455	\$ 1,455

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: C Human Resources
Department: C-2 Compensation & Benefits
Cost Center: 1100-0134-COMP & BENEFITS
Workpaper: C-2.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	SDGE	SoCal Gas	Global/ Retained	TOTAL	FTE's
2013 - BASE YEAR	\$ 668	\$ 936	\$ 107	\$ 1,712	8
Compensation studies and training charged to Director in 2013, but forecast in other cost centers (see C-2.2, C-2.3, C-2.4).	(81)	(141)	(13)	(235)	
Replacment of vacancy at lower salary	(8)	(13)	(1)	(22)	1
Change in Allocations 2013-2016	(80)	91	(12)	0	
Total Change from 2013	<u>(168)</u>	<u>(63)</u>	<u>(26)</u>	<u>(257)</u>	<u>1</u>
2016 - TEST YEAR	<u>\$ 500</u>	<u>\$ 873</u>	<u>\$ 81</u>	<u>\$ 1,455</u>	<u>9</u>
2016 ALLOCATION METHOD					
CBFTE	<u>34.4%</u>	<u>60.0%</u>	<u>5.6%</u>	<u>100.0%</u>	
Allocations	\$ 500	\$ 873	\$ 81	\$ 1,455	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 500</u>	<u>\$ 873</u>	<u>\$ 81</u>	<u>\$ 1,455</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C-2 Compensation & Benefits

Witness: Peter R. Wall

Cost Center: 1100-0134-COMP & BENEFITS

Workpaper: C-2.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	9	9	10	10	8	8	9	9
Labor Costs	\$ 889	\$ 895	\$ 924	\$ 989	\$ 979	\$ 923	\$ 1,000	\$ 1,027
Non-Labor Costs	536	377	635	743	732	508	521	535
Total Costs	\$ 1,426	\$ 1,272	\$ 1,558	\$ 1,731	\$ 1,712	\$ 1,430	\$ 1,521	\$ 1,562
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	1	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -
Global/Retained	3	-	-	0	-	-	-	-
Total Direct Assignments	\$ 3	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 546	\$ 518	\$ 634	\$ 728	\$ 668	\$ 492	\$ 523	\$ 537
So Cal Gas	790	676	832	979	936	859	913	938
Subtotal - Utilities	\$ 1,336	\$ 1,194	\$ 1,466	\$ 1,707	\$ 1,605	\$ 1,351	\$ 1,436	\$ 1,475
Global/Retained	87	78	92	22	107	80	85	87
Total Allocations	\$ 1,423	\$ 1,272	\$ 1,558	\$ 1,729	\$ 1,712	\$ 1,430	\$ 1,521	\$ 1,562
BILLED COSTS								
SDG&E	\$ 546	\$ 518	\$ 634	\$ 729	\$ 668	\$ 492	\$ 523	\$ 537
So Cal Gas	790	676	832	980	936	859	913	938
Subtotal - Utilities	\$ 1,336	\$ 1,194	\$ 1,466	\$ 1,709	\$ 1,605	\$ 1,351	\$ 1,436	\$ 1,475
Global/Retained	90	78	92	22	107	80	85	87
Total Billed Costs	\$ 1,426	\$ 1,272	\$ 1,558	\$ 1,731	\$ 1,712	\$ 1,430	\$ 1,521	\$ 1,562

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-2 Compensation & Benefits

Witness: Peter R. Wall

Cost Center: 1100-0135-COMPENSATION

Workpaper: C-2.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	6	6	6	6	6	6	6	6
Labor Costs	\$ 540	\$ 611	\$ 628	\$ 647	\$ 597	\$ 669	\$ 669	\$ 669
Non-Labor Costs	102	96	137	219	221	242	182	182
Total Costs	\$ 642	\$ 708	\$ 766	\$ 866	\$ 818	\$ 911	\$ 851	\$ 851
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 246	\$ 288	\$ 311	\$ 349	\$ 319	\$ 313	\$ 293	\$ 293
So Cal Gas	357	376	409	469	447	547	511	511
Subtotal - Utilities	\$ 603	\$ 664	\$ 721	\$ 818	\$ 767	\$ 860	\$ 804	\$ 804
Global/Retained	39	44	45	49	51	51	48	48
Total Allocations	\$ 642	\$ 708	\$ 766	\$ 866	\$ 818	\$ 911	\$ 851	\$ 851
BILLED COSTS								
SDG&E	\$ 246	\$ 288	\$ 311	\$ 349	\$ 319	\$ 313	\$ 293	\$ 293
So Cal Gas	357	376	409	469	447	547	511	511
Subtotal - Utilities	\$ 603	\$ 664	\$ 721	\$ 818	\$ 767	\$ 860	\$ 804	\$ 804
Global/Retained	39	44	45	49	51	51	48	48
Total Billed Costs	\$ 642	\$ 708	\$ 766	\$ 866	\$ 818	\$ 911	\$ 851	\$ 851

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: C Human Resources
Department: C-2 Compensation & Benefits
Cost Center: 1100-0135-COMPENSATION
Workpaper: C-2.2 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 319	\$ 447	\$ 51	\$ 818	6
Compensation studies charged in 2013 to Director's cost center (D-2.1)	11	20	2	33	
Change in Allocations 2013-2016	(38)	44	(6)	0	
Total Change from 2013	<u>(27)</u>	<u>64</u>	<u>(4)</u>	<u>33</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 293</u>	<u>\$ 511</u>	<u>\$ 48</u>	<u>\$ 851</u>	<u>6</u>
2016 ALLOCATION METHOD					
CBFTE	<u>34.4%</u>	<u>60.0%</u>	<u>5.6%</u>	<u>100.0%</u>	
Allocations	\$ 293	\$ 511	\$ 48	\$ 851	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 293</u>	<u>\$ 511</u>	<u>\$ 48</u>	<u>\$ 851</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C-2 Compensation & Benefits

Witness: Peter R. Wall

Cost Center: 1100-0135-COMPENSATION

Workpaper: C-2.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	6	6	6	6	6	6	6	6
Labor Costs	\$ 540	\$ 611	\$ 628	\$ 647	\$ 597	\$ 683	\$ 699	\$ 718
Non-Labor Costs	102	96	137	219	221	247	191	196
Total Costs	\$ 642	\$ 708	\$ 766	\$ 866	\$ 818	\$ 929	\$ 890	\$ 914
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 246	\$ 288	\$ 311	\$ 349	\$ 319	\$ 319	\$ 306	\$ 314
So Cal Gas	357	376	409	469	447	558	534	549
Subtotal - Utilities	\$ 603	\$ 664	\$ 721	\$ 818	\$ 767	\$ 878	\$ 840	\$ 863
Global/Retained	39	44	45	49	51	52	50	51
Total Allocations	\$ 642	\$ 708	\$ 766	\$ 866	\$ 818	\$ 929	\$ 890	\$ 914
BILLED COSTS								
SDG&E	\$ 246	\$ 288	\$ 311	\$ 349	\$ 319	\$ 319	\$ 306	\$ 314
So Cal Gas	357	376	409	469	447	558	534	549
Subtotal - Utilities	\$ 603	\$ 664	\$ 721	\$ 818	\$ 767	\$ 878	\$ 840	\$ 863
Global/Retained	39	44	45	49	51	52	50	51
Total Billed Costs	\$ 642	\$ 708	\$ 766	\$ 866	\$ 818	\$ 929	\$ 890	\$ 914

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-2 Compensation & Benefits

Witness: Peter R. Wall

Cost Center: 1100-0136-EXECUTIVE COMPENSATION

Workpaper: C-2.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 235	\$ 226	\$ 227	\$ 222	\$ 214	\$ 210	\$ 210	\$ 210
Non-Labor Costs	704	544	695	728	698	842	842	842
Total Costs	\$ 939	\$ 770	\$ 922	\$ 951	\$ 912	\$ 1,052	\$ 1,052	\$ 1,052
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1	-	-	-	-	-	-	-
Total Direct Assignments	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 287	\$ 297	\$ 358	\$ 396	\$ 334	\$ 375	\$ 377	\$ 377
So Cal Gas	285	217	252	286	263	343	342	342
Subtotal - Utilities	\$ 573	\$ 515	\$ 610	\$ 682	\$ 596	\$ 718	\$ 719	\$ 719
Global/Retained	366	256	312	269	316	334	333	333
Total Allocations	\$ 938	\$ 770	\$ 922	\$ 951	\$ 912	\$ 1,052	\$ 1,052	\$ 1,052
BILLED COSTS								
SDG&E	\$ 287	\$ 297	\$ 358	\$ 396	\$ 334	\$ 375	\$ 377	\$ 377
So Cal Gas	285	217	252	286	263	343	342	342
Subtotal - Utilities	\$ 573	\$ 515	\$ 610	\$ 682	\$ 596	\$ 718	\$ 719	\$ 719
Global/Retained	366	256	312	269	316	334	333	333
Total Billed Costs	\$ 939	\$ 770	\$ 922	\$ 951	\$ 912	\$ 1,052	\$ 1,052	\$ 1,052

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: C Human Resources

Witness: Peter R. Wall

Department: C-2 Compensation & Benefits

Cost Center: 1100-0136-EXECUTIVE COMPENSATION

Workpaper: C-2.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 334	\$ 263	\$ 316	\$ 912	2
Compensation studies charged in 2013 to Director's cost center (D-2.1)	50	46	44	140	
Change in Allocations 2013-2016	(7)	34	(27)	0	
Total Change from 2013	<u>43</u>	<u>80</u>	<u>17</u>	<u>140</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 377</u>	<u>\$ 342</u>	<u>\$ 333</u>	<u>\$ 1,052</u>	<u>2</u>
2016 ALLOCATION METHOD					
CBFTEEXEC	<u>35.8%</u>	<u>32.5%</u>	<u>31.6%</u>	<u>100.0%</u>	
Allocations	\$ 377	\$ 342	\$ 333	\$ 1,052	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 377</u>	<u>\$ 342</u>	<u>\$ 333</u>	<u>\$ 1,052</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C-2 Compensation & Benefits

Witness: Peter R. Wall

Cost Center: 1100-0136-EXECUTIVE COMPENSATION

Workpaper: C-2.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 235	\$ 226	\$ 227	\$ 222	\$ 214	\$ 214	\$ 220	\$ 225
Non-Labor Costs	704	544	695	728	698	859	882	906
Total Costs	\$ 939	\$ 770	\$ 922	\$ 951	\$ 912	\$ 1,073	\$ 1,101	\$ 1,132
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1	-	-	-	-	-	-	-
Total Direct Assignments	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 287	\$ 297	\$ 358	\$ 396	\$ 334	\$ 383	\$ 394	\$ 405
So Cal Gas	285	217	252	286	263	350	358	368
Subtotal - Utilities	\$ 573	\$ 515	\$ 610	\$ 682	\$ 596	\$ 733	\$ 753	\$ 774
Global/Retained	366	256	312	269	316	341	348	358
Total Allocations	\$ 938	\$ 770	\$ 922	\$ 951	\$ 912	\$ 1,073	\$ 1,101	\$ 1,132
BILLED COSTS								
SDG&E	\$ 287	\$ 297	\$ 358	\$ 396	\$ 334	\$ 383	\$ 394	\$ 405
So Cal Gas	285	217	252	286	263	350	358	368
Subtotal - Utilities	\$ 573	\$ 515	\$ 610	\$ 682	\$ 596	\$ 733	\$ 753	\$ 774
Global/Retained	366	256	312	269	316	341	348	358
Total Billed Costs	\$ 939	\$ 770	\$ 922	\$ 951	\$ 912	\$ 1,073	\$ 1,101	\$ 1,132

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-2 Compensation & Benefits

Witness: Peter R. Wall

Cost Center: 1100-0137-HR ACCTG & BUDGETS

Workpaper: C-2.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	7	7	7	7	7	8	8	8
Labor Costs	\$ 577	\$ 574	\$ 584	\$ 607	\$ 609	\$ 684	\$ 684	\$ 684
Non-Labor Costs	44	40	47	48	61	99	99	99
Total Costs	\$ 621	\$ 615	\$ 631	\$ 655	\$ 670	\$ 783	\$ 783	\$ 783
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	0	-	-	-	-	-	-	-
Total Direct Assignments	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 238	\$ 250	\$ 256	\$ 264	\$ 262	\$ 269	\$ 269	\$ 269
So Cal Gas	345	327	337	355	367	470	470	470
Subtotal - Utilities	\$ 583	\$ 577	\$ 594	\$ 618	\$ 628	\$ 739	\$ 740	\$ 740
Global/Retained	38	38	37	37	42	44	44	44
Total Allocations	\$ 621	\$ 615	\$ 631	\$ 655	\$ 670	\$ 783	\$ 783	\$ 783
BILLED COSTS								
SDG&E	\$ 238	\$ 250	\$ 256	\$ 264	\$ 262	\$ 269	\$ 269	\$ 269
So Cal Gas	345	327	337	355	367	470	470	470
Subtotal - Utilities	\$ 583	\$ 577	\$ 594	\$ 618	\$ 628	\$ 739	\$ 740	\$ 740
Global/Retained	38	38	37	37	42	44	44	44
Total Billed Costs	\$ 621	\$ 615	\$ 631	\$ 655	\$ 670	\$ 783	\$ 783	\$ 783

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: C Human Resources
Department: C-2 Compensation & Benefits
Cost Center: 1100-0137-HR ACCTG & BUDGETS
Workpaper: C-2.4 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 262	\$ 367	\$ 42	\$ 670	7
Filled position in 2014 that was previously vacant in cost center 1100-0134 (C-2.1)	31	54	5	90	1
Employee training charged in 2013 to Director's cost center (D-2.1)	8	14	1	23	
Change in Allocations 2013-2016	(31)	36	(5)	0	
Total Change from 2013	<u>8</u>	<u>104</u>	<u>2</u>	<u>113</u>	<u>1</u>
2016 - TEST YEAR	<u>\$ 269</u>	<u>\$ 470</u>	<u>\$ 44</u>	<u>\$ 783</u>	<u>8</u>
2016 ALLOCATION METHOD					
CBFTE	<u>34.4%</u>	<u>60.0%</u>	<u>5.6%</u>	<u>100.0%</u>	
Allocations	\$ 269	\$ 470	\$ 44	\$ 783	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 269</u>	<u>\$ 470</u>	<u>\$ 44</u>	<u>\$ 783</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C-2 Compensation & Benefits

Witness: Peter R. Wall

Cost Center: 1100-0137-HR ACCTG & BUDGETS

Workpaper: C-2.4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	7	7	7	7	7	8	8	8
Labor Costs	\$ 577	\$ 574	\$ 584	\$ 607	\$ 609	\$ 697	\$ 714	\$ 734
Non-Labor Costs	44	40	47	48	61	101	104	107
Total Costs	\$ 621	\$ 615	\$ 631	\$ 655	\$ 670	\$ 799	\$ 818	\$ 841
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	0	-	-	-	-	-	-	-
Total Direct Assignments	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 238	\$ 250	\$ 256	\$ 264	\$ 262	\$ 275	\$ 281	\$ 289
So Cal Gas	345	327	337	355	367	480	491	505
Subtotal - Utilities	\$ 583	\$ 577	\$ 594	\$ 618	\$ 628	\$ 754	\$ 773	\$ 794
Global/Retained	38	38	37	37	42	45	46	47
Total Allocations	\$ 621	\$ 615	\$ 631	\$ 655	\$ 670	\$ 799	\$ 818	\$ 841
BILLED COSTS								
SDG&E	\$ 238	\$ 250	\$ 256	\$ 264	\$ 262	\$ 275	\$ 281	\$ 289
So Cal Gas	345	327	337	355	367	480	491	505
Subtotal - Utilities	\$ 583	\$ 577	\$ 594	\$ 618	\$ 628	\$ 754	\$ 773	\$ 794
Global/Retained	38	38	37	37	42	45	46	47
Total Billed Costs	\$ 621	\$ 615	\$ 631	\$ 655	\$ 670	\$ 799	\$ 818	\$ 841

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: C Human Resources

Witness: Peter R. Wall

Cost Center: C-3 Payroll/HRIS (MyInfo)

Workpaper: C-3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	23	24	22	22	20	22	22	22
Labor Costs	\$ 2,218	\$ 2,385	\$ 2,342	\$ 2,259	\$ 2,305	\$ 2,285	\$ 2,285	\$ 2,285
Non-Labor Costs	5,591	5,529	5,512	6,076	6,147	5,444	5,995	6,146
Total Costs	\$ 7,808	\$ 7,914	\$ 7,854	\$ 8,335	\$ 8,453	\$ 7,730	\$ 8,280	\$ 8,431
DIRECT ASSIGNMENTS								
SDG&E	\$ 23	\$ 14	\$ 26	\$ 22	\$ 21	\$ -	\$ -	\$ -
So Cal Gas	21	38	49	93	63	-	-	-
Subtotal - Utilities	\$ 44	\$ 52	\$ 75	\$ 115	\$ 84	\$ -	\$ -	\$ -
Global/Retained	13	2	40	61	134	-	-	-
Total Direct Assignments	\$ 57	\$ 54	\$ 115	\$ 176	\$ 218	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2,948	\$ 3,077	\$ 3,030	\$ 3,144	\$ 3,075	\$ 2,650	\$ 2,839	\$ 2,891
So Cal Gas	4,340	4,318	4,276	4,578	4,651	4,683	5,017	5,108
Subtotal - Utilities	\$ 7,288	\$ 7,395	\$ 7,306	\$ 7,722	\$ 7,727	\$ 7,333	\$ 7,856	\$ 7,999
Global/Retained	463	465	433	436	509	396	425	432
Total Allocations	\$ 7,751	\$ 7,860	\$ 7,739	\$ 8,159	\$ 8,236	\$ 7,730	\$ 8,280	\$ 8,431
BILLED COSTS								
SDG&E	\$ 2,971	\$ 3,091	\$ 3,056	\$ 3,166	\$ 3,096	\$ 2,650	\$ 2,839	\$ 2,891
So Cal Gas	4,362	4,356	4,325	4,671	4,715	4,683	5,017	5,108
Subtotal - Utilities	\$ 7,333	\$ 7,447	\$ 7,381	\$ 7,837	\$ 7,811	\$ 7,333	\$ 7,856	\$ 7,999
Global/Retained	476	467	473	498	642	396	425	432
Total Billed Costs	\$ 7,808	\$ 7,914	\$ 7,854	\$ 8,335	\$ 8,453	\$ 7,730	\$ 8,280	\$ 8,431

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Allocation Reconciliation**

(2013 \$000's)

Division: C Human Resources
Department: C-3 Payroll/HRIS (MyInfo)
Workpaper: C-3 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 3,096	\$ 4,715	\$ 642	\$ 8,453	20
Filled vacancies in 2014, net of direct loaned labor charges	46	55	(123)	(22)	2
Change in Allocations 2013-2016	(251)	338	(87)	(0)	
Total Change from 2013	<u>(205)</u>	<u>393</u>	<u>(210)</u>	<u>(22)</u>	<u>2</u>
2016 - TEST YEAR	<u>\$ 2,891</u>	<u>\$ 5,108</u>	<u>\$ 432</u>	<u>\$ 8,431</u>	<u>22</u>
Allocations	\$ 2,891	\$ 5,108	\$ 432	\$ 8,431	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 2,891</u>	<u>\$ 5,108</u>	<u>\$ 432</u>	<u>\$ 8,431</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C Human Resources

Witness: Peter R. Wall

Cost Center: C-3 Payroll/HRIS (MyInfo)

Workpaper: C-3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	23	24	22	22	20	22	22	22
Labor Costs	\$ 2,218	\$ 2,385	\$ 2,342	\$ 2,259	\$ 2,305	\$ 2,331	\$ 2,387	\$ 2,452
Non-Labor Costs	5,591	5,529	5,512	6,076	6,147	5,554	6,277	6,614
Total Costs	\$ 7,808	\$ 7,914	\$ 7,854	\$ 8,335	\$ 8,453	\$ 7,885	\$ 8,665	\$ 9,066
DIRECT ASSIGNMENTS								
SDG&E	\$ 23	\$ 14	\$ 26	\$ 22	\$ 21	\$ -	\$ -	\$ -
So Cal Gas	21	38	49	93	63	-	-	-
Subtotal - Utilities	\$ 44	\$ 52	\$ 75	\$ 115	\$ 84	\$ -	\$ -	\$ -
Global/Retained	13	2	40	61	134	-	-	-
Total Direct Assignments	\$ 57	\$ 54	\$ 115	\$ 176	\$ 218	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2,948	\$ 3,077	\$ 3,030	\$ 3,144	\$ 3,075	\$ 2,704	\$ 2,971	\$ 3,109
So Cal Gas	4,340	4,318	4,276	4,578	4,651	4,777	5,249	5,493
Subtotal - Utilities	\$ 7,288	\$ 7,395	\$ 7,306	\$ 7,722	\$ 7,727	\$ 7,481	\$ 8,221	\$ 8,602
Global/Retained	463	465	433	436	509	404	444	465
Total Allocations	\$ 7,751	\$ 7,860	\$ 7,739	\$ 8,159	\$ 8,236	\$ 7,885	\$ 8,665	\$ 9,066
BILLED COSTS								
SDG&E	\$ 2,971	\$ 3,091	\$ 3,056	\$ 3,166	\$ 3,096	\$ 2,704	\$ 2,971	\$ 3,109
So Cal Gas	4,362	4,356	4,325	4,671	4,715	4,777	5,249	5,493
Subtotal - Utilities	\$ 7,333	\$ 7,447	\$ 7,381	\$ 7,837	\$ 7,811	\$ 7,481	\$ 8,221	\$ 8,602
Global/Retained	476	467	473	498	642	404	444	465
Total Billed Costs	\$ 7,808	\$ 7,914	\$ 7,854	\$ 8,335	\$ 8,453	\$ 7,885	\$ 8,665	\$ 9,066

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-3 Payroll/HRIS (MyInfo)

Witness: Peter R. Wall

Cost Center: 1100-0383-MYINFO SERVICES

Workpaper: C-3.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	23	24	22	19	17	19	19	19
Labor Costs	\$ 2,218	\$ 2,385	\$ 2,342	\$ 2,259	\$ 2,044	\$ 2,023	\$ 2,023	\$ 2,023
Non-Labor Costs	5,591	5,529	5,512	6,076	6,142	5,430	5,981	6,132
Total Costs	\$ 7,808	\$ 7,914	\$ 7,854	\$ 8,335	\$ 8,186	\$ 7,453	\$ 8,004	\$ 8,155
DIRECT ASSIGNMENTS								
SDG&E	\$ 23	\$ 14	\$ 26	\$ 22	\$ 21	\$ -	\$ -	\$ -
So Cal Gas	21	38	49	93	63	-	-	-
Subtotal - Utilities	\$ 44	\$ 52	\$ 75	\$ 115	\$ 84	\$ -	\$ -	\$ -
Global/Retained	13	2	40	61	134	-	-	-
Total Direct Assignments	\$ 57	\$ 54	\$ 115	\$ 176	\$ 218	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2,948	\$ 3,077	\$ 3,030	\$ 3,144	\$ 2,971	\$ 2,556	\$ 2,744	\$ 2,796
So Cal Gas	4,340	4,318	4,276	4,578	4,505	4,517	4,851	4,942
Subtotal - Utilities	\$ 7,288	\$ 7,395	\$ 7,306	\$ 7,722	\$ 7,477	\$ 7,073	\$ 7,595	\$ 7,738
Global/Retained	463	465	433	436	492	381	409	417
Total Allocations	\$ 7,751	\$ 7,860	\$ 7,739	\$ 8,159	\$ 7,969	\$ 7,453	\$ 8,004	\$ 8,155
BILLED COSTS								
SDG&E	\$ 2,971	\$ 3,091	\$ 3,056	\$ 3,166	\$ 2,992	\$ 2,556	\$ 2,744	\$ 2,796
So Cal Gas	4,362	4,356	4,325	4,671	4,569	4,517	4,851	4,942
Subtotal - Utilities	\$ 7,333	\$ 7,447	\$ 7,381	\$ 7,837	\$ 7,560	\$ 7,073	\$ 7,595	\$ 7,738
Global/Retained	476	467	473	498	626	381	409	417
Total Billed Costs	\$ 7,808	\$ 7,914	\$ 7,854	\$ 8,335	\$ 8,186	\$ 7,453	\$ 8,004	\$ 8,155

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: C Human Resources
Department: C-3 Payroll/HRIS (MyInfo)
Cost Center: 1100-0383-MYINFO SERVICES
Workpaper: C-3.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 2,992	\$ 4,569	\$ 626	\$ 8,186	17
Non-recurring temp services directly assigned to affiliate.	-	-	(128)	(128)	
Filled vacancies in 2014, net of loaned labor charges	43	50	4	97	2
Change in Allocations 2013-2016	(239)	324	(85)	(0)	
Total Change from 2013	(196)	374	(209)	(31)	2
2016 - TEST YEAR	<u>\$ 2,796</u>	<u>\$ 4,942</u>	<u>\$ 417</u>	<u>\$ 8,155</u>	<u>19</u>
2016 ALLOCATION METHOD					
CBFTEMYINFO	34.3%	60.6%	5.1%	100.0%	
Allocations	\$ 2,796	\$ 4,942	\$ 417	\$ 8,155	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ 2,796</u>	<u>\$ 4,942</u>	<u>\$ 417</u>	<u>\$ 8,155</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C-3 Payroll/HRIS (MyInfo)

Witness: Peter R. Wall

Cost Center: 1100-0383-MYINFO SERVICES

Workpaper: C-3.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	23	24	22	19	17	19	19	19
Labor Costs	\$ 2,218	\$ 2,385	\$ 2,342	\$ 2,259	\$ 2,044	\$ 2,064	\$ 2,114	\$ 2,171
Non-Labor Costs	5,591	5,529	5,512	6,076	6,142	5,540	6,263	6,599
Total Costs	\$ 7,808	\$ 7,914	\$ 7,854	\$ 8,335	\$ 8,186	\$ 7,603	\$ 8,376	\$ 8,770
DIRECT ASSIGNMENTS								
SDG&E	\$ 23	\$ 14	\$ 26	\$ 22	\$ 21	\$ -	\$ -	\$ -
So Cal Gas	21	38	49	93	63	-	-	-
Subtotal - Utilities	\$ 44	\$ 52	\$ 75	\$ 115	\$ 84	\$ -	\$ -	\$ -
Global/Retained	13	2	40	61	134	-	-	-
Total Direct Assignments	\$ 57	\$ 54	\$ 115	\$ 176	\$ 218	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2,948	\$ 3,077	\$ 3,030	\$ 3,144	\$ 2,971	\$ 2,607	\$ 2,872	\$ 3,007
So Cal Gas	4,340	4,318	4,276	4,578	4,505	4,608	5,076	5,315
Subtotal - Utilities	\$ 7,288	\$ 7,395	\$ 7,306	\$ 7,722	\$ 7,477	\$ 7,215	\$ 7,948	\$ 8,322
Global/Retained	463	465	433	436	492	389	428	448
Total Allocations	\$ 7,751	\$ 7,860	\$ 7,739	\$ 8,159	\$ 7,969	\$ 7,603	\$ 8,376	\$ 8,770
BILLED COSTS								
SDG&E	\$ 2,971	\$ 3,091	\$ 3,056	\$ 3,166	\$ 2,992	\$ 2,607	\$ 2,872	\$ 3,007
So Cal Gas	4,362	4,356	4,325	4,671	4,569	4,608	5,076	5,315
Subtotal - Utilities	\$ 7,333	\$ 7,447	\$ 7,381	\$ 7,837	\$ 7,560	\$ 7,215	\$ 7,948	\$ 8,322
Global/Retained	476	467	473	498	626	389	428	448
Total Billed Costs	\$ 7,808	\$ 7,914	\$ 7,854	\$ 8,335	\$ 8,186	\$ 7,603	\$ 8,376	\$ 8,770

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-3 Payroll/HRIS (MyInfo)

Witness: Peter R. Wall

Cost Center: 1100-0057-PAYROLL

Workpaper: C-3.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	3	3	3	3	3
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 261	\$ 262	\$ 262	\$ 262
Non-Labor Costs	-	-	-	-	6	14	14	14
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 267</u>	<u>\$ 276</u>	<u>\$ 276</u>	<u>\$ 276</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 104	\$ 95	\$ 95	\$ 95
So Cal Gas	-	-	-	-	146	166	166	166
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ 261</u>	<u>\$ 261</u>	<u>\$ 261</u>
Global/Retained	-	-	-	-	17	15	15	15
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 267</u>	<u>\$ 276</u>	<u>\$ 276</u>	<u>\$ 276</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 104	\$ 95	\$ 95	\$ 95
So Cal Gas	-	-	-	-	146	166	166	166
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ 261</u>	<u>\$ 261</u>	<u>\$ 261</u>
Global/Retained	-	-	-	-	17	15	15	15
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 267</u>	<u>\$ 276</u>	<u>\$ 276</u>	<u>\$ 276</u>

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: C Human Resources
Department: C-3 Payroll/HRIS (MyInfo)
Cost Center: 1100-0057-PAYROLL
Workpaper: C-3.2 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 104	\$ 146	\$ 17	\$ 267	3
Employee training lower in 2013 due to vacancies.	3	6	1	9	
Change in Allocations 2013-2016	(12)	14	(2)	0	
Total Change from 2013	<u>(9)</u>	<u>20</u>	<u>(1)</u>	<u>9</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 95</u>	<u>\$ 166</u>	<u>\$ 15</u>	<u>\$ 276</u>	<u>3</u>
2016 ALLOCATION METHOD					
CBFTE	<u>34.4%</u>	<u>60.0%</u>	<u>5.6%</u>	<u>100.0%</u>	
Allocations	\$ 95	\$ 166	\$ 15	\$ 276	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 95</u>	<u>\$ 166</u>	<u>\$ 15</u>	<u>\$ 276</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C-3 Payroll/HRIS (MyInfo)

Witness: Peter R. Wall

Cost Center: 1100-0057-PAYROLL

Workpaper: C-3.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	3	3	3	3	3
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 261	\$ 267	\$ 274	\$ 281
Non-Labor Costs	-	-	-	-	6	14	15	15
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ 267	\$ 282	\$ 288	\$ 296
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 104	\$ 97	\$ 99	\$ 102
So Cal Gas	-	-	-	-	146	169	173	178
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 266	\$ 272	\$ 280
Global/Retained	-	-	-	-	17	16	16	17
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ 267	\$ 282	\$ 288	\$ 296
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 104	\$ 97	\$ 99	\$ 102
So Cal Gas	-	-	-	-	146	169	173	178
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 266	\$ 272	\$ 280
Global/Retained	-	-	-	-	17	16	16	17
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ 267	\$ 282	\$ 288	\$ 296

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C Human Resources

Witness: Peter R. Wall

Cost Center: C-4 Staffing & Development

Workpaper: C-4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	19	6	6	8	7	9	9	9
Labor Costs	\$ 1,858	\$ 904	\$ 648	\$ 606	\$ 700	\$ 804	\$ 804	\$ 804
Non-Labor Costs	1,043	519	387	352	332	424	424	424
Total Costs	\$ 2,901	\$ 1,423	\$ 1,035	\$ 959	\$ 1,033	\$ 1,228	\$ 1,228	\$ 1,228
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ 1	\$ 0	\$ 1	\$ -	\$ 1	\$ 1	\$ 1
So Cal Gas	1	1	0	12	-	0	0	0
Subtotal - Utilities	\$ 2	\$ 1	\$ 1	\$ 13	\$ -	\$ 1	\$ 1	\$ 1
Global/Retained	0	0	1	1	-	1	1	1
Total Direct Assignments	\$ 3	\$ 2	\$ 1	\$ 14	\$ -	\$ 1	\$ 1	\$ 1
ALLOCATIONS								
SDG&E	\$ 1,039	\$ 571	\$ 362	\$ 351	\$ 397	\$ 458	\$ 470	\$ 477
So Cal Gas	1,245	595	386	363	387	476	476	478
Subtotal - Utilities	\$ 2,284	\$ 1,166	\$ 748	\$ 714	\$ 784	\$ 934	\$ 946	\$ 955
Global/Retained	614	256	285	231	249	292	280	271
Total Allocations	\$ 2,898	\$ 1,421	\$ 1,034	\$ 945	\$ 1,033	\$ 1,227	\$ 1,227	\$ 1,227
BILLED COSTS								
SDG&E	\$ 1,040	\$ 572	\$ 363	\$ 352	\$ 397	\$ 458	\$ 470	\$ 477
So Cal Gas	1,246	595	386	375	387	477	477	479
Subtotal - Utilities	\$ 2,286	\$ 1,167	\$ 749	\$ 727	\$ 784	\$ 935	\$ 947	\$ 956
Global/Retained	615	256	286	232	249	293	281	272
Total Billed Costs	\$ 2,901	\$ 1,423	\$ 1,035	\$ 959	\$ 1,033	\$ 1,228	\$ 1,228	\$ 1,228

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C Human Resources

Witness: Peter R. Wall

Cost Center: C-4 Staffing & Development

Workpaper: C-4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	19	6	6	8	7	9	9	9
Labor Costs	\$ 1,858	\$ 904	\$ 648	\$ 606	\$ 700	\$ 820	\$ 840	\$ 862
Non-Labor Costs	1,043	519	387	352	332	433	444	457
Total Costs	\$ 2,901	\$ 1,423	\$ 1,035	\$ 959	\$ 1,033	\$ 1,252	\$ 1,284	\$ 1,319
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ 1	\$ 0	\$ 1	-	\$ 1	\$ 1	\$ 1
So Cal Gas	1	1	0	12	-	0	0	0
Subtotal - Utilities	\$ 2	\$ 1	\$ 1	\$ 13	\$ -	\$ 1	\$ 1	\$ 1
Global/Retained	0	0	1	1	-	1	1	1
Total Direct Assignments	\$ 3	\$ 2	\$ 1	\$ 14	\$ -	\$ 1	\$ 1	\$ 2
ALLOCATIONS								
SDG&E	\$ 1,039	\$ 571	\$ 362	\$ 351	\$ 397	\$ 467	\$ 491	\$ 512
So Cal Gas	1,245	595	386	363	387	486	498	514
Subtotal - Utilities	\$ 2,284	\$ 1,166	\$ 748	\$ 714	\$ 784	\$ 953	\$ 989	\$ 1,026
Global/Retained	614	256	285	231	249	298	293	291
Total Allocations	\$ 2,898	\$ 1,421	\$ 1,034	\$ 945	\$ 1,033	\$ 1,251	\$ 1,282	\$ 1,317
BILLED COSTS								
SDG&E	\$ 1,040	\$ 572	\$ 363	\$ 352	\$ 397	\$ 467	\$ 492	\$ 513
So Cal Gas	1,246	595	386	375	387	486	498	514
Subtotal - Utilities	\$ 2,286	\$ 1,167	\$ 749	\$ 727	\$ 784	\$ 954	\$ 990	\$ 1,027
Global/Retained	615	256	286	232	249	299	294	292
Total Billed Costs	\$ 2,901	\$ 1,423	\$ 1,035	\$ 959	\$ 1,033	\$ 1,252	\$ 1,284	\$ 1,319

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: C-4 Staffing & Development

Witness: Peter R. Wall

Cost Center: 1100-0130-CORP HR & BUSINESS CONDUCT

Workpaper: C-4.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	5	6	6	8	7	9	9	9
Labor Costs	\$ 456	\$ 472	\$ 576	\$ 606	\$ 700	\$ 804	\$ 804	\$ 804
Non-Labor Costs	103	290	382	346	332	424	424	424
Total Costs	\$ 560	\$ 762	\$ 959	\$ 952	\$ 1,033	\$ 1,228	\$ 1,228	\$ 1,228
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ 1	\$ 0	\$ 0	\$ -	\$ 1	\$ 1	\$ 1
So Cal Gas	1	1	0	11	-	0	0	0
Subtotal - Utilities	\$ 2	\$ 1	\$ 1	\$ 12	\$ -	\$ 1	\$ 1	\$ 1
Global/Retained	0	0	1	0	-	1	1	1
Total Direct Assignments	\$ 3	\$ 2	\$ 1	\$ 12	\$ -	\$ 1	\$ 1	\$ 1
ALLOCATIONS								
SDG&E	\$ 214	\$ 305	\$ 362	\$ 349	\$ 397	\$ 458	\$ 470	\$ 477
So Cal Gas	242	315	386	360	387	476	476	478
Subtotal - Utilities	\$ 456	\$ 620	\$ 748	\$ 709	\$ 784	\$ 934	\$ 946	\$ 955
Global/Retained	101	140	209	231	249	292	280	271
Total Allocations	\$ 557	\$ 760	\$ 957	\$ 940	\$ 1,033	\$ 1,227	\$ 1,227	\$ 1,227
BILLED COSTS								
SDG&E	\$ 215	\$ 306	\$ 363	\$ 350	\$ 397	\$ 458	\$ 470	\$ 477
So Cal Gas	244	315	386	371	387	477	477	479
Subtotal - Utilities	\$ 458	\$ 621	\$ 749	\$ 721	\$ 784	\$ 935	\$ 947	\$ 956
Global/Retained	101	141	210	231	249	293	281	272
Total Billed Costs	\$ 560	\$ 762	\$ 959	\$ 952	\$ 1,033	\$ 1,228	\$ 1,228	\$ 1,228

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: C Human Resources
Department: C-4 Staffing & Development
Cost Center: 1100-0130-CORP HR & BUSINESS CONDUCT
Workpaper: C-4.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 397	\$ 387	\$ 249	\$ 1,033	7
Filled vacant positions in 2014	49	49	28	125	2
Employee development and training charged to VP cost center (C-1.1) in 2013.	27	27	16	70	
Change in Allocations 2013-2016	4	16	(20)	(0)	
Total Change from 2013	<u>80</u>	<u>92</u>	<u>23</u>	<u>195</u>	<u>2</u>
2016 - TEST YEAR	<u>\$ 477</u>	<u>\$ 479</u>	<u>\$ 272</u>	<u>\$ 1,228</u>	<u>9</u>
2016 ALLOCATION METHOD					
MFBASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 477	\$ 478	\$ 271	\$ 1,227	
Direct Assignments	<u>1</u>	<u>0</u>	<u>1</u>	<u>1</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 477</u>	<u>\$ 479</u>	<u>\$ 272</u>	<u>\$ 1,228</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C-4 Staffing & Development

Witness: Peter R. Wall

Cost Center: 1100-0130-CORP HR & BUSINESS CONDUCT

Workpaper: C-4.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	5	6	6	8	7	9	9	9
Labor Costs	\$ 456	\$ 472	\$ 576	\$ 606	\$ 700	\$ 820	\$ 840	\$ 862
Non-Labor Costs	103	290	382	346	332	433	444	457
Total Costs	\$ 560	\$ 762	\$ 959	\$ 952	\$ 1,033	\$ 1,252	\$ 1,284	\$ 1,319
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ 1	\$ 0	\$ 0	\$ -	\$ 1	\$ 1	\$ 1
So Cal Gas	1	1	0	11	-	0	0	0
Subtotal - Utilities	\$ 2	\$ 1	\$ 1	\$ 12	\$ -	\$ 1	\$ 1	\$ 1
Global/Retained	0	0	1	0	-	1	1	1
Total Direct Assignments	\$ 3	\$ 2	\$ 1	\$ 12	\$ -	\$ 1	\$ 1	\$ 2
ALLOCATIONS								
SDG&E	\$ 214	\$ 305	\$ 362	\$ 349	\$ 397	\$ 467	\$ 491	\$ 512
So Cal Gas	242	315	386	360	387	486	498	514
Subtotal - Utilities	\$ 456	\$ 620	\$ 748	\$ 709	\$ 784	\$ 953	\$ 989	\$ 1,026
Global/Retained	101	140	209	231	249	298	293	291
Total Allocations	\$ 557	\$ 760	\$ 957	\$ 940	\$ 1,033	\$ 1,251	\$ 1,282	\$ 1,317
BILLED COSTS								
SDG&E	\$ 215	\$ 306	\$ 363	\$ 350	\$ 397	\$ 467	\$ 492	\$ 513
So Cal Gas	244	315	386	371	387	486	498	514
Subtotal - Utilities	\$ 458	\$ 621	\$ 749	\$ 721	\$ 784	\$ 954	\$ 990	\$ 1,027
Global/Retained	101	141	210	231	249	299	294	292
Total Billed Costs	\$ 560	\$ 762	\$ 959	\$ 952	\$ 1,033	\$ 1,252	\$ 1,284	\$ 1,319

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-4 Staffing & Development

Witness: Peter R. Wall

Cost Center: 1100-0269-EXECUTIVE DEVELOPMENT

Workpaper: C-4.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	6	-	-	-	-	-	-	-
Labor Costs	\$ 520	\$ 133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	415	62	-	-	-	-	-	-
Total Costs	\$ 935	\$ 195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 286	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	284	58	-	-	-	-	-	-
Subtotal - Utilities	\$ 571	\$ 136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	364	59	-	-	-	-	-	-
Total Allocations	\$ 935	\$ 195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 286	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	284	58	-	-	-	-	-	-
Subtotal - Utilities	\$ 571	\$ 136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	364	59	-	-	-	-	-	-
Total Billed Costs	\$ 935	\$ 195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-4 Staffing & Development

Witness: Peter R. Wall

Cost Center: 1100-0055 BUSINESS CONDUCT

Workpaper: C-4.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	3	-	-	-	-	-	-	-
Labor Costs	\$ 291	\$ 114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	234	109	0	0	-	-	-	-
Total Costs	\$ 525	\$ 224	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 201	\$ 90	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	228	93	-	0	-	-	-	-
Subtotal - Utilities	\$ 429	\$ 182	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
Global/Retained	95	41	0	0	-	-	-	-
Total Allocations	\$ 525	\$ 224	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 201	\$ 90	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	228	93	-	0	-	-	-	-
Subtotal - Utilities	\$ 429	\$ 182	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
Global/Retained	95	41	0	0	-	-	-	-
Total Billed Costs	\$ 525	\$ 224	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-4 Staffing & Development

Witness: Peter R. Wall

Cost Center: 1100-0131-CORP DIVERSITY AFFAIRS

Workpaper: C-4.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	5	-	-	-	-	-	-	-
Labor Costs	\$ 591	\$ 184	\$ 72	\$ 0	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	291	58	4	6	-	-	-	-
Total Costs	\$ 881	\$ 242	\$ 76	\$ 7	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	1	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	0	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 338	\$ 99	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -
So Cal Gas	490	129	-	3	-	-	-	-
Subtotal - Utilities	\$ 828	\$ 227	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -
Global/Retained	54	15	76	0	-	-	-	-
Total Allocations	\$ 881	\$ 242	\$ 76	\$ 5	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 338	\$ 99	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -
So Cal Gas	490	129	-	4	-	-	-	-
Subtotal - Utilities	\$ 828	\$ 227	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ -
Global/Retained	54	15	76	0	-	-	-	-
Total Billed Costs	\$ 881	\$ 242	\$ 76	\$ 7	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C Human Resources

Witness: Peter R. Wall

Cost Center: C-5 Employee Programs

Workpaper: C-5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	12	2	2	2	1	2	2	2
Labor Costs	\$ 880	\$ 278	\$ 75	\$ 96	\$ 79	\$ 161	\$ 161	\$ 161
Non-Labor Costs	3,855	3,190	1,528	1,599	3,575	1,730	1,630	1,630
Total Costs	\$ 4,734	\$ 3,468	\$ 1,603	\$ 1,695	\$ 3,654	\$ 1,891	\$ 1,791	\$ 1,791
DIRECT ASSIGNMENTS								
SDG&E	\$ (2)	\$ 16	\$ 20	\$ 20	\$ 15	\$ -	\$ -	\$ -
So Cal Gas	-	20	26	27	21	-	-	-
Subtotal - Utilities	\$ (2)	\$ 35	\$ 46	\$ 48	\$ 35	\$ -	\$ -	\$ -
Global/Retained	119	84	74	74	2,072	88	88	88
Total Direct Assignments	\$ 116	\$ 120	\$ 120	\$ 122	\$ 2,107	\$ 88	\$ 88	\$ 88
ALLOCATIONS								
SDG&E	\$ 569	\$ 181	\$ 48	\$ 55	\$ 44	\$ 117	\$ 83	\$ 83
So Cal Gas	762	217	62	73	62	204	144	144
Subtotal - Utilities	\$ 1,331	\$ 398	\$ 110	\$ 128	\$ 106	\$ 321	\$ 227	\$ 227
Global/Retained	3,287	2,951	1,373	1,446	1,441	1,482	1,476	1,476
Total Allocations	\$ 4,618	\$ 3,349	\$ 1,483	\$ 1,574	\$ 1,547	\$ 1,803	\$ 1,703	\$ 1,703
BILLED COSTS								
SDG&E	\$ 567	\$ 197	\$ 68	\$ 75	\$ 59	\$ 117	\$ 83	\$ 83
So Cal Gas	762	236	89	101	83	204	144	144
Subtotal - Utilities	\$ 1,328	\$ 433	\$ 157	\$ 176	\$ 141	\$ 321	\$ 227	\$ 227
Global/Retained	3,406	3,035	1,446	1,520	3,512	1,570	1,564	1,564
Total Billed Costs	\$ 4,734	\$ 3,468	\$ 1,603	\$ 1,695	\$ 3,654	\$ 1,891	\$ 1,791	\$ 1,791

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Allocation Reconciliation**

(2013 \$000's)

Division: C Human Resources

Witness: Peter R. Wall

Department: C-5 Employee Programs

Workpaper: C-5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 59	\$ 83	\$ 3,512	\$ 3,654	1
Non-recurring charitable contribution in 2013	-	-	(1,933)	(1,933)	
Program consulting and training charged to VP cost center (C-1.1) in 2013.	19	34	3	56	
Return of employee from year-end leave of absence	5	8	1	14	1
Change in Allocations 2013-2016	2	18	(20)	-	
Total Change from 2013	<u>24</u>	<u>62</u>	<u>(1,948)</u>	<u>(1,863)</u>	<u>1</u>
2016 - TEST YEAR	<u>\$ 83</u>	<u>\$ 144</u>	<u>\$ 1,564</u>	<u>\$ 1,791</u>	<u>2</u>
Allocations	\$ 83	\$ 144	\$ 1,476	\$ 1,703	
Direct Assignments	-	-	88	88	
TOTAL 2016 ALLOCATIONS	<u>\$ 83</u>	<u>\$ 144</u>	<u>\$ 1,564</u>	<u>\$ 1,791</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C Human Resources

Witness: Peter R. Wall

Cost Center: C-5 Employee Programs

Workpaper: C-5 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	12	2	2	2	1	2	2	2
Labor Costs	\$ 880	\$ 278	\$ 75	\$ 96	\$ 79	\$ 164	\$ 168	\$ 172
Non-Labor Costs	3,855	3,190	1,528	1,599	3,575	1,765	1,707	1,754
Total Costs	\$ 4,734	\$ 3,468	\$ 1,603	\$ 1,695	\$ 3,654	\$ 1,929	\$ 1,875	\$ 1,927
DIRECT ASSIGNMENTS								
SDG&E	\$ (2)	\$ 16	\$ 20	\$ 20	\$ 15	\$ -	\$ -	\$ -
So Cal Gas	-	20	26	27	21	-	-	-
Subtotal - Utilities	\$ (2)	\$ 35	\$ 46	\$ 48	\$ 35	\$ -	\$ -	\$ -
Global/Retained	119	84	74	74	2,072	90	92	95
Total Direct Assignments	\$ 116	\$ 120	\$ 120	\$ 122	\$ 2,107	\$ 90	\$ 92	\$ 95
ALLOCATIONS								
SDG&E	\$ 569	\$ 181	\$ 48	\$ 55	\$ 44	\$ 119	\$ 86	\$ 89
So Cal Gas	762	217	62	73	62	208	151	155
Subtotal - Utilities	\$ 1,331	\$ 398	\$ 110	\$ 128	\$ 106	\$ 328	\$ 237	\$ 244
Global/Retained	3,287	2,951	1,373	1,446	1,441	1,511	1,545	1,588
Total Allocations	\$ 4,618	\$ 3,349	\$ 1,483	\$ 1,574	\$ 1,547	\$ 1,839	\$ 1,783	\$ 1,832
BILLED COSTS								
SDG&E	\$ 567	\$ 197	\$ 68	\$ 75	\$ 59	\$ 119	\$ 86	\$ 89
So Cal Gas	762	236	89	101	83	208	151	155
Subtotal - Utilities	\$ 1,328	\$ 433	\$ 157	\$ 176	\$ 141	\$ 328	\$ 237	\$ 244
Global/Retained	3,406	3,035	1,446	1,520	3,512	1,601	1,637	1,683
Total Billed Costs	\$ 4,734	\$ 3,468	\$ 1,603	\$ 1,695	\$ 3,654	\$ 1,929	\$ 1,875	\$ 1,927

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-5 Employee Programs

Witness: Peter R. Wall

Cost Center: 1100-0155-CORP COMM PARTNERSHIPS

Workpaper: C-5.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	5	2	2	2	1	2	2	2
Labor Costs	\$ 450	\$ 231	\$ 149	\$ 154	\$ 144	\$ 161	\$ 161	\$ 161
Non-Labor Costs	314	118	70	81	77	230	130	130
Total Costs	\$ 765	\$ 349	\$ 218	\$ 236	\$ 221	\$ 391	\$ 291	\$ 291
DIRECT ASSIGNMENTS								
SDG&E	\$ (2)	\$ 16	\$ 20	\$ 20	\$ 15	\$ -	\$ -	\$ -
So Cal Gas	-	20	26	27	21	-	-	-
Subtotal - Utilities	\$ (2)	\$ 35	\$ 46	\$ 48	\$ 35	\$ -	\$ -	\$ -
Global/Retained	86	60	53	54	52	51	51	51
Total Direct Assignments	\$ 84	\$ 95	\$ 100	\$ 102	\$ 87	\$ 51	\$ 51	\$ 51
ALLOCATIONS								
SDG&E	\$ 199	\$ 94	\$ 48	\$ 54	\$ 44	\$ 117	\$ 83	\$ 83
So Cal Gas	226	103	62	73	62	204	144	144
Subtotal - Utilities	\$ 425	\$ 197	\$ 110	\$ 127	\$ 106	\$ 321	\$ 227	\$ 227
Global/Retained	256	57	8	8	27	19	13	13
Total Allocations	\$ 681	\$ 254	\$ 119	\$ 134	\$ 133	\$ 340	\$ 240	\$ 240
BILLED COSTS								
SDG&E	\$ 197	\$ 110	\$ 68	\$ 74	\$ 59	\$ 117	\$ 83	\$ 83
So Cal Gas	226	123	89	100	83	204	144	144
Subtotal - Utilities	\$ 423	\$ 232	\$ 157	\$ 174	\$ 141	\$ 321	\$ 227	\$ 227
Global/Retained	342	117	61	61	79	70	64	64
Total Billed Costs	\$ 765	\$ 349	\$ 218	\$ 236	\$ 221	\$ 391	\$ 291	\$ 291

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: C Human Resources
Department: C-5 Employee Programs
Cost Center: 1100-0155-CORP COMM PARTNERSHIPS
Workpaper: C-5.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 59	\$ 83	\$ 79	\$ 221	1
Program consulting and training charged to VP cost center (C-1.1) in 2013.	19	34	3	56	
Return of employee from year-end leave of absence.	5	8	1	14	1
Change in Allocations 2013-2016	2	18	(20)	-	
Total Change from 2013	<u>24</u>	<u>62</u>	<u>(15)</u>	<u>70</u>	<u>1</u>
2016 - TEST YEAR	<u>\$ 83</u>	<u>\$ 144</u>	<u>\$ 64</u>	<u>\$ 291</u>	<u>2</u>
2016 ALLOCATION METHOD					
CBFTE	<u>34.4%</u>	<u>60.0%</u>	<u>5.6%</u>	<u>100.0%</u>	
Allocations	\$ 83	\$ 144	\$ 13	\$ 240	
Direct Assignments (SE Foundation)	<u>-</u>	<u>-</u>	<u>51</u>	<u>51</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 83</u>	<u>\$ 144</u>	<u>\$ 64</u>	<u>\$ 291</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C-5 Employee Programs

Witness: Peter R. Wall

Cost Center: 1100-0155-CORP COMM PARTNERSHIPS

Workpaper: C-5.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	5	2	2	2	1	2	2	2
Labor Costs	\$ 450	\$ 231	\$ 149	\$ 154	\$ 144	\$ 164	\$ 168	\$ 172
Non-Labor Costs	314	118	70	81	77	235	136	140
Total Costs	\$ 765	\$ 349	\$ 218	\$ 236	\$ 221	\$ 399	\$ 304	\$ 312
DIRECT ASSIGNMENTS								
SDG&E	\$ (2)	\$ 16	\$ 20	\$ 20	\$ 15	\$ -	\$ -	\$ -
So Cal Gas	-	20	26	27	21	-	-	-
Subtotal - Utilities	\$ (2)	\$ 35	\$ 46	\$ 48	\$ 35	\$ -	\$ -	\$ -
Global/Retained	86	60	53	54	52	52	53	54
Total Direct Assignments	\$ 84	\$ 95	\$ 100	\$ 102	\$ 87	\$ 52	\$ 53	\$ 54
ALLOCATIONS								
SDG&E	\$ 199	\$ 94	\$ 48	\$ 54	\$ 44	\$ 119	\$ 86	\$ 89
So Cal Gas	226	103	62	73	62	208	151	155
Subtotal - Utilities	\$ 425	\$ 197	\$ 110	\$ 127	\$ 106	\$ 328	\$ 237	\$ 244
Global/Retained	256	57	8	8	27	19	14	14
Total Allocations	\$ 681	\$ 254	\$ 119	\$ 134	\$ 133	\$ 347	\$ 251	\$ 258
BILLED COSTS								
SDG&E	\$ 197	\$ 110	\$ 68	\$ 74	\$ 59	\$ 119	\$ 86	\$ 89
So Cal Gas	226	123	89	100	83	208	151	155
Subtotal - Utilities	\$ 423	\$ 232	\$ 157	\$ 174	\$ 141	\$ 328	\$ 237	\$ 244
Global/Retained	342	117	61	61	79	71	67	69
Total Billed Costs	\$ 765	\$ 349	\$ 218	\$ 236	\$ 221	\$ 399	\$ 304	\$ 312

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-5 Employee Programs

Witness: Peter R. Wall

Cost Center: 1100-0156-CONTRIBUTIONS & MEMBERSHIPS

Workpaper: C-5.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ (208)	\$ (113)	\$ (74)	\$ (58)	\$ (65)	\$ -	\$ -	\$ -
Non-Labor Costs	3,213	3,018	1,456	1,516	3,498	1,500	1,500	1,500
Total Costs	\$ 3,005	\$ 2,905	\$ 1,382	\$ 1,458	\$ 3,433	\$ 1,500	\$ 1,500	\$ 1,500
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	33	25	21	20	2,020	38	38	38
Total Direct Assignments	\$ 33	\$ 25	\$ 21	\$ 20	\$ 2,020	\$ 38	\$ 38	\$ 38
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	2,973	2,880	1,362	1,438	1,413	1,463	1,463	1,463
Total Allocations	\$ 2,973	\$ 2,880	\$ 1,362	\$ 1,438	\$ 1,413	\$ 1,463	\$ 1,463	\$ 1,463
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	3,005	2,905	1,382	1,458	3,433	1,500	1,500	1,500
Total Billed Costs	\$ 3,005	\$ 2,905	\$ 1,382	\$ 1,458	\$ 3,433	\$ 1,500	\$ 1,500	\$ 1,500

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: C Human Resources

Witness: Peter R. Wall

Department: C-5 Employee Programs

Cost Center: 1100-0156-CONTRIBUTIONS & MEMBERSHIPS

Workpaper: C-5.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 3,433	\$ 3,433	0
Non-recurring charitable contribution in 2013	-	-	(1,933)	(1,933)	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	-	-	(1,933)	(1,933)	0
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>0</u>
2016 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 1,463	\$ 1,463	
Direct Assignments (SE Foundation)	-	-	38	38	
TOTAL 2016 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C-5 Employee Programs

Witness: Peter R. Wall

Cost Center: 1100-0156-CONTRIBUTIONS & MEMBERSHIPS

Workpaper: C-5.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ (208)	\$ (113)	\$ (74)	\$ (58)	\$ (65)	\$ -	\$ -	\$ -
Non-Labor Costs	3,213	3,018	1,456	1,516	3,498	1,530	1,571	1,614
Total Costs	\$ 3,005	\$ 2,905	\$ 1,382	\$ 1,458	\$ 3,433	\$ 1,530	\$ 1,571	\$ 1,614
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	33	25	21	20	2,020	38	39	40
Total Direct Assignments	\$ 33	\$ 25	\$ 21	\$ 20	\$ 2,020	\$ 38	\$ 39	\$ 40
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	2,973	2,880	1,362	1,438	1,413	1,492	1,531	1,574
Total Allocations	\$ 2,973	\$ 2,880	\$ 1,362	\$ 1,438	\$ 1,413	\$ 1,492	\$ 1,531	\$ 1,574
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	3,005	2,905	1,382	1,458	3,433	1,530	1,571	1,614
Total Billed Costs	\$ 3,005	\$ 2,905	\$ 1,382	\$ 1,458	\$ 3,433	\$ 1,530	\$ 1,571	\$ 1,614

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-5 Employee Programs

Witness: Peter R. Wall

Cost Center: 1100-0170-INTERNAL COMMUNICATIONS

Workpaper: C-5.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	7	-	-	-	-	-	-	-
Labor Costs	\$ 637	\$ 160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	327	54	2	1	-	-	-	-
Total Costs	\$ 964	\$ 214	\$ 2	\$ 1	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 370	\$ 87	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	536	114	-	1	-	-	-	-
Subtotal - Utilities	\$ 905	\$ 201	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
Global/Retained	59	13	2	0	-	-	-	-
Total Allocations	\$ 964	\$ 214	\$ 2	\$ 1	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 370	\$ 87	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	536	114	-	1	-	-	-	-
Subtotal - Utilities	\$ 905	\$ 201	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
Global/Retained	59	13	2	0	-	-	-	-
Total Billed Costs	\$ 964	\$ 214	\$ 2	\$ 1	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: External Affairs

Workpaper: D

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	77	33	13	20	22	23	23	23
Labor Costs	\$ 8,368	\$ 3,507	\$ 1,600	\$ 2,367	\$ 2,910	\$ 3,073	\$ 3,073	\$ 3,073
Non-Labor Costs	13,852	3,504	2,608	3,381	3,406	3,731	3,476	3,876
Total Costs	\$ 22,220	\$ 7,011	\$ 4,208	\$ 5,747	\$ 6,315	\$ 6,804	\$ 6,548	\$ 6,948
DIRECT ASSIGNMENTS								
SDG&E	\$ 36	\$ 10	\$ 21	\$ 15	\$ 21	\$ 51	\$ 51	\$ 51
So Cal Gas	16	5	20	13	17	52	52	52
Subtotal - Utilities	\$ 52	\$ 15	\$ 41	\$ 29	\$ 37	\$ 103	\$ 103	\$ 103
Global/Retained	313	178	681	1,292	1,062	168	168	168
Total Direct Assignments	\$ 366	\$ 193	\$ 722	\$ 1,321	\$ 1,099	\$ 271	\$ 271	\$ 271
ALLOCATIONS								
SDG&E	\$ 2,483	\$ 1,223	\$ 669	\$ 837	\$ 1,103	\$ 1,219	\$ 1,243	\$ 1,250
So Cal Gas	2,850	1,303	710	862	1,073	1,265	1,264	1,266
Subtotal - Utilities	\$ 5,333	\$ 2,527	\$ 1,379	\$ 1,699	\$ 2,176	\$ 2,484	\$ 2,507	\$ 2,516
Global/Retained	16,521	4,291	2,107	2,727	3,040	4,049	3,770	4,161
Total Allocations	\$ 21,854	\$ 6,818	\$ 3,486	\$ 4,426	\$ 5,216	\$ 6,532	\$ 6,277	\$ 6,677
BILLED COSTS								
SDG&E	\$ 2,519	\$ 1,233	\$ 690	\$ 852	\$ 1,124	\$ 1,269	\$ 1,294	\$ 1,301
So Cal Gas	2,866	1,309	730	876	1,090	1,317	1,316	1,318
Subtotal - Utilities	\$ 5,386	\$ 2,542	\$ 1,420	\$ 1,728	\$ 2,214	\$ 2,587	\$ 2,611	\$ 2,620
Global/Retained	16,834	4,469	2,788	4,020	4,102	4,217	3,937	4,329
Total Billed Costs	\$ 22,220	\$ 7,011	\$ 4,208	\$ 5,747	\$ 6,315	\$ 6,804	\$ 6,548	\$ 6,948

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: External Affairs

Workpaper: D Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 1,124	\$ 1,090	\$ 4,102	\$ 6,315	22
Labor variance due to 2013 staff vacancies and officer change.	62	62	72	196	1
Consulting services for crisis risk assessment and management; corporate responsibility data-checking; and training in political reporting requirements.	55	56	87	198	
Increased political activity due to 2016 election year.	0	0	238	238	
Change in Allocations 2013-2016	61	110	(172)	-	
Total Change from 2013	<u>178</u>	<u>228</u>	<u>227</u>	<u>633</u>	<u>1</u>
2016 - TEST YEAR	<u>\$ 1,301</u>	<u>\$ 1,318</u>	<u>\$ 4,329</u>	<u>\$ 6,948</u>	<u>23</u>
Allocations	\$ 1,250	\$ 1,266	\$ 4,161	\$ 6,677	
Direct Assignments	<u>51</u>	<u>52</u>	<u>168</u>	<u>271</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 1,301</u>	<u>\$ 1,318</u>	<u>\$ 4,329</u>	<u>\$ 6,948</u>	

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Allocation Change for Utilities
(2013 \$ - 000's)**

Division: External Affairs

Witness: Peter R. Wall

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCal Gas</u>	<u>Total Utilities</u>
D-1.1	1100-0164-EVP EXTERNAL AFFAIRS	(14)	(8)	(22)
D-1.2	1100-0169-CORPORATE COMMUNICATIONS	(3)	3	-
D-1.3	1100-0168-DIGITAL/PRINT COMMUNICATIONS	2	9	11
D-1.4	1100-0378-ANNUAL REPORT	3	13	16
D-1.5	1100-0208-INTERNET COMMUNICATIONS	-	-	-
D-1.6	1100-0456-CORP RESPONSIBILITY REPORT	-	-	-
D-1.7	1100-0294-CORPORATE HOSPITALITY	-	-	-
	D-1 Communications	<u>(12)</u>	<u>17</u>	<u>5</u>
D-2.1	1100-0379- VP-FEDERAL GOVERNMENTAL AFFAIRS	-	-	-
D-2.2	1100-0152-FEDERAL GOVERNMENT AFFAIRS	-	-	-
D-2.3	1100-0151-CORPORATE POLITICAL CONTR	-	-	-
D-2.4	1100-0163-FERC RELATIONS	11	15	26
D-2.5	1100-0381-DIRECTOR - ISSUES MANAGEMENT	(54)	(46)	(100)
D-2.6	1100-0157-GOVT PROGRAMS & CORP RESPONSIBILITY	116	124	240
D-2.7	1100-0395-COMPLIANCE / REPORTING & ANALYSIS	-	-	-
	D-2 Government Affairs	<u>73</u>	<u>93</u>	<u>166</u>
D	External Affairs Total	<u><u>61</u></u>	<u><u>110</u></u>	<u><u>171</u></u>

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Escalation Reconciliation**

(\$000's)

Division: External Affairs

Witness: Peter R. Wall

Workpaper: D Esc Recon

This workpaper details the methodology and rates used to escalate the 2016 Forecast stated in 2013 \$'s in Testimony tables and in Workpapers Department Summaries, to the 2016 \$'s as shown in Testimony tables and in Workpapers E Escalated Department Summaries

	2016 Forecast (in 2013 \$'s)			D Labor/ Non-Labor Indexes	2016 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs (A + B)		E Standard Escalated 2016 \$'s (A X D)	F Total Escalated Costs (B + E)
D-1 Communications						
Labor	\$ 1,245	\$ -	\$ 1,245	2.1458	\$ 1,336	\$ 1,336
Non-Labor	1,280	-	1,280	2.1524	1,378	1,378
Total	<u>2,525</u>	<u>-</u>	<u>2,525</u>		<u>2,714</u>	<u>2,714</u>
D-2 Government Affairs						
Labor	1,827	-	1,827	2.1458	1,961	1,961
Non-Labor	2,596	-	2,596	2.1524	2,793	2,793
Total	<u>4,423</u>	<u>-</u>	<u>4,423</u>		<u>4,754</u>	<u>4,754</u>
D-3 External Affairs						
Labor	-	-	-	2.1458	-	-
Non-Labor	-	-	-	2.1524	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
External Affairs						
Labor	3,073	-	3,073		3,297	3,297
Non-Labor	3,876	-	3,876		4,171	4,171
Total	<u>\$ 6,948</u>	<u>\$ -</u>	<u>\$ 6,948</u>		<u>\$ 7,468</u>	<u>\$ 7,468</u>

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: External Affairs

Workpaper: D Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	77	33	13	20	22	23	23	23
Labor Costs	\$ 8,368	\$ 3,507	\$ 1,600	\$ 2,367	\$ 2,910	\$ 3,134	\$ 3,210	\$ 3,297
Non-Labor Costs	13,852	3,504	2,608	3,381	3,406	3,806	3,639	4,171
Total Costs	\$ 22,220	\$ 7,011	\$ 4,208	\$ 5,747	\$ 6,315	\$ 6,940	\$ 6,849	\$ 7,468
DIRECT ASSIGNMENTS								
SDG&E	\$ 36	\$ 10	\$ 21	\$ 15	\$ 21	\$ 52	\$ 54	\$ 55
So Cal Gas	16	5	20	13	17	53	55	56
Subtotal - Utilities	\$ 52	\$ 15	\$ 41	\$ 29	\$ 37	\$ 105	\$ 108	\$ 111
Global/Retained	313	178	681	1,292	1,062	172	176	180
Total Direct Assignments	\$ 366	\$ 193	\$ 722	\$ 1,321	\$ 1,099	\$ 277	\$ 284	\$ 292
ALLOCATIONS								
SDG&E	\$ 2,483	\$ 1,223	\$ 669	\$ 837	\$ 1,103	\$ 1,243	\$ 1,300	\$ 1,343
So Cal Gas	2,850	1,303	710	862	1,073	1,290	1,322	1,360
Subtotal - Utilities	\$ 5,333	\$ 2,527	\$ 1,379	\$ 1,699	\$ 2,176	\$ 2,534	\$ 2,622	\$ 2,703
Global/Retained	16,521	4,291	2,107	2,727	3,040	4,130	3,943	4,473
Total Allocations	\$ 21,854	\$ 6,818	\$ 3,486	\$ 4,426	\$ 5,216	\$ 6,663	\$ 6,565	\$ 7,176
BILLED COSTS								
SDG&E	\$ 2,519	\$ 1,233	\$ 690	\$ 852	\$ 1,124	\$ 1,295	\$ 1,354	\$ 1,398
So Cal Gas	2,866	1,309	730	876	1,090	1,344	1,377	1,416
Subtotal - Utilities	\$ 5,386	\$ 2,542	\$ 1,420	\$ 1,728	\$ 2,214	\$ 2,639	\$ 2,730	\$ 2,814
Global/Retained	16,834	4,469	2,788	4,020	4,102	4,301	4,119	4,653
Total Billed Costs	\$ 22,220	\$ 7,011	\$ 4,208	\$ 5,747	\$ 6,315	\$ 6,940	\$ 6,849	\$ 7,468

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: D External Affairs
Cost Center: D-1 Communications
Workpaper: D-1

Witness: Peter R. Wall

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	26	5	4	7	7	8	8	8
Labor Costs	\$ 2,627	\$ 1,106	\$ 471	\$ 834	\$ 1,009	\$ 1,245	\$ 1,245	\$ 1,245
Non-Labor Costs	9,678	1,335	1,114	1,024	1,137	1,280	1,280	1,280
Total Costs	\$ 12,304	\$ 2,441	\$ 1,585	\$ 1,858	\$ 2,146	\$ 2,525	\$ 2,525	\$ 2,525
DIRECT ASSIGNMENTS								
SDG&E	\$ 11	\$ 9	\$ 19	\$ 1	\$ 4	\$ -	\$ -	\$ -
So Cal Gas	9	4	17	(0)	1	-	-	-
Subtotal - Utilities	\$ 20	\$ 13	\$ 36	\$ 0	\$ 5	\$ -	\$ -	\$ -
Global/Retained	33	8	8	11	(12)	-	-	-
Total Direct Assignments	\$ 53	\$ 21	\$ 44	\$ 11	\$ (7)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,182	\$ 610	\$ 435	\$ 519	\$ 681	\$ 743	\$ 762	\$ 769
So Cal Gas	1,349	631	461	535	663	772	774	776
Subtotal - Utilities	\$ 2,531	\$ 1,241	\$ 896	\$ 1,054	\$ 1,344	\$ 1,516	\$ 1,535	\$ 1,544
Global/Retained	9,721	1,179	645	793	809	1,010	990	981
Total Allocations	\$ 12,252	\$ 2,420	\$ 1,541	\$ 1,847	\$ 2,153	\$ 2,525	\$ 2,525	\$ 2,525
BILLED COSTS								
SDG&E	\$ 1,193	\$ 619	\$ 454	\$ 520	\$ 685	\$ 743	\$ 762	\$ 769
So Cal Gas	1,358	635	479	534	663	772	774	776
Subtotal - Utilities	\$ 2,551	\$ 1,254	\$ 933	\$ 1,054	\$ 1,349	\$ 1,516	\$ 1,535	\$ 1,544
Global/Retained	9,753	1,187	653	803	797	1,010	990	981
Total Billed Costs	\$ 12,304	\$ 2,441	\$ 1,585	\$ 1,858	\$ 2,146	\$ 2,525	\$ 2,525	\$ 2,525

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs
Department: D-1 Communications
Workpaper: D-1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 685	\$ 663	\$ 797	\$ 2,146	7
Retained consultant to assess major crisis risk and manage company response as needed.	28	29	57	115	
Impact of returning officer position back to EVP in 2014.	30	31	78	139	
Lower labor costs in 2013 due to vacancy or leave of absence.	37	36	52	125	1
Change in Allocations 2013-2016	(12)	17	(5)	-	
Total Change from 2013	<u>83</u>	<u>112</u>	<u>184</u>	<u>379</u>	<u>1</u>
2016 - TEST YEAR	<u>\$ 769</u>	<u>\$ 776</u>	<u>\$ 981</u>	<u>\$ 2,525</u>	<u>8</u>
Allocations	\$ 769	\$ 776	\$ 981	\$ 2,525	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 769</u>	<u>\$ 776</u>	<u>\$ 981</u>	<u>\$ 2,525</u>	

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: D External Affairs
Cost Center: D-1 Communications
Workpaper: D-1 Esc

Witness: Peter R. Wall

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	26	5	4	7	7	8	8	8
Labor Costs	\$ 2,627	\$ 1,106	\$ 471	\$ 834	\$ 1,009	\$ 1,270	\$ 1,301	\$ 1,336
Non-Labor Costs	9,678	1,335	1,114	1,024	1,137	1,306	1,340	1,378
Total Costs	\$ 12,304	\$ 2,441	\$ 1,585	\$ 1,858	\$ 2,146	\$ 2,576	\$ 2,641	\$ 2,714
DIRECT ASSIGNMENTS								
SDG&E	\$ 11	\$ 9	\$ 19	\$ 1	\$ 4	\$ -	\$ -	\$ -
So Cal Gas	9	4	17	(0)	1	-	-	-
Subtotal - Utilities	\$ 20	\$ 13	\$ 36	\$ 0	\$ 5	\$ -	\$ -	\$ -
Global/Retained	33	8	8	11	(12)	-	-	-
Total Direct Assignments	\$ 53	\$ 21	\$ 44	\$ 11	\$ (7)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,182	\$ 610	\$ 435	\$ 519	\$ 681	\$ 758	\$ 797	\$ 826
So Cal Gas	1,349	631	461	535	663	788	810	834
Subtotal - Utilities	\$ 2,531	\$ 1,241	\$ 896	\$ 1,054	\$ 1,344	\$ 1,546	\$ 1,606	\$ 1,660
Global/Retained	9,721	1,179	645	793	809	1,030	1,035	1,054
Total Allocations	\$ 12,252	\$ 2,420	\$ 1,541	\$ 1,847	\$ 2,153	\$ 2,576	\$ 2,641	\$ 2,714
BILLED COSTS								
SDG&E	\$ 1,193	\$ 619	\$ 454	\$ 520	\$ 685	\$ 758	\$ 797	\$ 826
So Cal Gas	1,358	635	479	534	663	788	810	834
Subtotal - Utilities	\$ 2,551	\$ 1,254	\$ 933	\$ 1,054	\$ 1,349	\$ 1,546	\$ 1,606	\$ 1,660
Global/Retained	9,753	1,187	653	803	797	1,030	1,035	1,054
Total Billed Costs	\$ 12,304	\$ 2,441	\$ 1,585	\$ 1,858	\$ 2,146	\$ 2,576	\$ 2,641	\$ 2,714

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0164-EVP EXTERNAL AFFAIRS

Workpaper: D-1.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	-	-	1	2	2	2	2
Labor Costs	\$ 435	\$ 118	\$ -	\$ 324	\$ 458	\$ 596	\$ 596	\$ 596
Non-Labor Costs	51	7	-	28	111	112	112	112
Total Costs	\$ 486	\$ 125	\$ -	\$ 352	\$ 569	\$ 708	\$ 708	\$ 708
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 155	\$ 44	\$ -	\$ 87	\$ 137	\$ 148	\$ 153	\$ 153
So Cal Gas	184	47	-	90	133	153	156	156
Subtotal - Utilities	\$ 339	\$ 91	\$ -	\$ 177	\$ 270	\$ 301	\$ 309	\$ 309
Global/Retained	147	34	-	175	298	407	399	399
Total Allocations	\$ 486	\$ 125	\$ -	\$ 352	\$ 569	\$ 708	\$ 708	\$ 708
BILLED COSTS								
SDG&E	\$ 155	\$ 44	\$ -	\$ 87	\$ 137	\$ 148	\$ 153	\$ 153
So Cal Gas	184	47	-	90	133	153	156	156
Subtotal - Utilities	\$ 339	\$ 91	\$ -	\$ 177	\$ 270	\$ 301	\$ 309	\$ 309
Global/Retained	147	34	-	175	298	407	399	399
Total Billed Costs	\$ 486	\$ 125	\$ -	\$ 352	\$ 569	\$ 708	\$ 708	\$ 708

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs

Witness: Peter R. Wall

Department: D-1 Communications

Cost Center: 1100-0164-EVP EXTERNAL AFFAIRS

Workpaper: D-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 137	\$ 133	\$ 298	\$ 569	2
Impact of returning this position back to EVP in 2014.	30	31	78	139	
Change in Allocations 2013-2016	(14)	(8)	22	0	
Total Change from 2013	<u>16</u>	<u>22</u>	<u>101</u>	<u>139</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 153</u>	<u>\$ 156</u>	<u>\$ 399</u>	<u>\$ 708</u>	<u>2</u>
2016 ALLOCATION METHOD					
VPEXTAFF	<u>21.6%</u>	<u>22.0%</u>	<u>56.4%</u>	<u>100.0%</u>	
Allocations	\$ 153	\$ 156	\$ 399	\$ 708	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 153</u>	<u>\$ 156</u>	<u>\$ 399</u>	<u>\$ 708</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0164-EVP EXTERNAL AFFAIRS

Workpaper: D-1.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	-	-	1	2	2	2	2
Labor Costs	\$ 435	\$ 118	\$ -	\$ 324	\$ 458	\$ 608	\$ 623	\$ 640
Non-Labor Costs	51	7	-	28	111	114	117	120
Total Costs	\$ 486	\$ 125	\$ -	\$ 352	\$ 569	\$ 722	\$ 740	\$ 760
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 155	\$ 44	\$ -	\$ 87	\$ 137	\$ 151	\$ 160	\$ 164
So Cal Gas	184	47	-	90	133	156	163	167
Subtotal - Utilities	\$ 339	\$ 91	\$ -	\$ 177	\$ 270	\$ 307	\$ 323	\$ 332
Global/Retained	147	34	-	175	298	415	417	428
Total Allocations	\$ 486	\$ 125	\$ -	\$ 352	\$ 569	\$ 722	\$ 740	\$ 760
BILLED COSTS								
SDG&E	\$ 155	\$ 44	\$ -	\$ 87	\$ 137	\$ 151	\$ 160	\$ 164
So Cal Gas	184	47	-	90	133	156	163	167
Subtotal - Utilities	\$ 339	\$ 91	\$ -	\$ 177	\$ 270	\$ 307	\$ 323	\$ 332
Global/Retained	147	34	-	175	298	415	417	428
Total Billed Costs	\$ 486	\$ 125	\$ -	\$ 352	\$ 569	\$ 722	\$ 740	\$ 760

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0169-CORPORATE COMMUNICATIONS

Workpaper: D-1.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	11	2	2	4	4	4	4	4
Labor Costs	\$ 1,059	\$ 466	\$ 246	\$ 347	\$ 399	\$ 455	\$ 455	\$ 455
Non-Labor Costs	392	113	61	47	76	191	191	191
Total Costs	\$ 1,451	\$ 579	\$ 307	\$ 394	\$ 475	\$ 646	\$ 646	\$ 646
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ 14	\$ (4)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	14	(4)	-	-	-	-
Subtotal - Utilities	\$ 1	\$ -	\$ 29	\$ (7)	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	5	(1)	-	-	-	-
Total Direct Assignments	\$ 1	\$ -	\$ 33	\$ (8)	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 340	\$ 143	\$ 66	\$ 99	\$ 120	\$ 159	\$ 160	\$ 160
So Cal Gas	386	147	70	102	117	164	163	163
Subtotal - Utilities	\$ 725	\$ 289	\$ 137	\$ 201	\$ 237	\$ 323	\$ 323	\$ 323
Global/Retained	725	289	137	201	237	323	323	323
Total Allocations	\$ 1,450	\$ 579	\$ 274	\$ 403	\$ 475	\$ 646	\$ 646	\$ 646
BILLED COSTS								
SDG&E	\$ 340	\$ 143	\$ 81	\$ 96	\$ 120	\$ 159	\$ 160	\$ 160
So Cal Gas	386	147	85	99	117	164	163	163
Subtotal - Utilities	\$ 726	\$ 289	\$ 165	\$ 194	\$ 237	\$ 323	\$ 323	\$ 323
Global/Retained	725	289	142	200	237	323	323	323
Total Billed Costs	\$ 1,451	\$ 579	\$ 307	\$ 394	\$ 475	\$ 646	\$ 646	\$ 646

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs

Witness: Peter R. Wall

Department: D-1 Communications

Cost Center: 1100-0169-CORPORATE COMMUNICATIONS

Workpaper: D-1.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 120	\$ 117	\$ 237	\$ 475	4
Retained consultant to assess major crisis risk and manage company response as needed.	28	29	57	115	
Lower labor costs in 2013 due to extended vacancy, filled at end of year.	14	14	28	57	
Change in Allocations 2013-2016	(3)	3	(0)	0	
Total Change from 2013	<u>40</u>	<u>46</u>	<u>86</u>	<u>171</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 160</u>	<u>\$ 163</u>	<u>\$ 323</u>	<u>\$ 646</u>	<u>4</u>
2016 ALLOCATION METHOD					
MFSPPLIT	<u>24.8%</u>	<u>25.2%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 160	\$ 163	\$ 323	\$ 646	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 160</u>	<u>\$ 163</u>	<u>\$ 323</u>	<u>\$ 646</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0169-CORPORATE COMMUNICATIONS

Workpaper: D-1.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	11	2	2	4	4	4	4	4
Labor Costs	\$ 1,059	\$ 466	\$ 246	\$ 347	\$ 399	\$ 464	\$ 475	\$ 488
Non-Labor Costs	392	113	61	47	76	195	200	206
Total Costs	\$ 1,451	\$ 579	\$ 307	\$ 394	\$ 475	\$ 659	\$ 675	\$ 694
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ 14	\$ (4)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	14	(4)	-	-	-	-
Subtotal - Utilities	\$ 1	\$ -	\$ 29	\$ (7)	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	5	(1)	-	-	-	-
Total Direct Assignments	\$ 1	\$ -	\$ 33	\$ (8)	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 340	\$ 143	\$ 66	\$ 99	\$ 120	\$ 162	\$ 167	\$ 172
So Cal Gas	386	147	70	102	117	168	170	175
Subtotal - Utilities	\$ 725	\$ 289	\$ 137	\$ 201	\$ 237	\$ 329	\$ 338	\$ 347
Global/Retained	725	289	137	201	237	329	338	347
Total Allocations	\$ 1,450	\$ 579	\$ 274	\$ 403	\$ 475	\$ 659	\$ 675	\$ 694
BILLED COSTS								
SDG&E	\$ 340	\$ 143	\$ 81	\$ 96	\$ 120	\$ 162	\$ 167	\$ 172
So Cal Gas	386	147	85	99	117	168	170	175
Subtotal - Utilities	\$ 726	\$ 289	\$ 165	\$ 194	\$ 237	\$ 329	\$ 338	\$ 347
Global/Retained	725	289	142	200	237	329	338	347
Total Billed Costs	\$ 1,451	\$ 579	\$ 307	\$ 394	\$ 475	\$ 659	\$ 675	\$ 694

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0168-DIGITAL/PRINT COMMUNICATIONS

Workpaper: D-1.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	11	1	1	2	1	2	2	2
Labor Costs	\$ 940	\$ 338	\$ 101	\$ 113	\$ 152	\$ 194	\$ 194	\$ 194
Non-Labor Costs	84	90	264	241	400	416	416	416
Total Costs	\$ 1,024	\$ 428	\$ 365	\$ 354	\$ 551	\$ 610	\$ 610	\$ 610
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 2	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
Global/Retained	24	-	-	-	-	-	-	-
Total Direct Assignments	\$ 26	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 383	\$ 172	\$ 134	\$ 131	\$ 212	\$ 228	\$ 233	\$ 237
So Cal Gas	435	177	142	135	206	237	237	238
Subtotal - Utilities	\$ 817	\$ 349	\$ 275	\$ 267	\$ 419	\$ 464	\$ 470	\$ 475
Global/Retained	181	79	89	87	133	145	139	135
Total Allocations	\$ 998	\$ 428	\$ 365	\$ 354	\$ 551	\$ 610	\$ 610	\$ 610
BILLED COSTS								
SDG&E	\$ 385	\$ 172	\$ 134	\$ 132	\$ 212	\$ 228	\$ 233	\$ 237
So Cal Gas	435	177	142	135	206	237	237	238
Subtotal - Utilities	\$ 819	\$ 349	\$ 275	\$ 267	\$ 419	\$ 464	\$ 470	\$ 475
Global/Retained	205	79	89	87	133	145	139	135
Total Billed Costs	\$ 1,024	\$ 428	\$ 365	\$ 354	\$ 551	\$ 610	\$ 610	\$ 610

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs

Witness: Peter R. Wall

Department: D-1 Communications

Cost Center: 1100-0168-DIGITAL/PRINT COMMUNICATIONS

Workpaper: D-1.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 212	\$ 206	\$ 133	\$ 551	1
Lower labor costs in 2013 due to manager on leave of absence.	23	22	13	58	1
Change in Allocations 2013-2016	2	9	(11)	0	
Total Change from 2013	<u>25</u>	<u>31</u>	<u>2</u>	<u>58</u>	<u>1</u>
2016 - TEST YEAR	<u>\$ 237</u>	<u>\$ 238</u>	<u>\$ 135</u>	<u>\$ 610</u>	<u>2</u>
2016 ALLOCATION METHOD					
MFBASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 237	\$ 238	\$ 135	\$ 610	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 237</u>	<u>\$ 238</u>	<u>\$ 135</u>	<u>\$ 610</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0168-DIGITAL/PRINT COMMUNICATIONS

Workpaper: D-1.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	11	1	1	2	1	2	2	2
Labor Costs	\$ 940	\$ 338	\$ 101	\$ 113	\$ 152	\$ 198	\$ 203	\$ 208
Non-Labor Costs	84	90	264	241	400	424	435	448
Total Costs	\$ 1,024	\$ 428	\$ 365	\$ 354	\$ 551	\$ 622	\$ 638	\$ 656
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 2	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
Global/Retained	24	-	-	-	-	-	-	-
Total Direct Assignments	\$ 26	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 383	\$ 172	\$ 134	\$ 131	\$ 212	\$ 232	\$ 244	\$ 255
So Cal Gas	435	177	142	135	206	242	248	256
Subtotal - Utilities	\$ 817	\$ 349	\$ 275	\$ 267	\$ 419	\$ 474	\$ 492	\$ 511
Global/Retained	181	79	89	87	133	148	146	145
Total Allocations	\$ 998	\$ 428	\$ 365	\$ 354	\$ 551	\$ 622	\$ 638	\$ 656
BILLED COSTS								
SDG&E	\$ 385	\$ 172	\$ 134	\$ 132	\$ 212	\$ 232	\$ 244	\$ 255
So Cal Gas	435	177	142	135	206	242	248	256
Subtotal - Utilities	\$ 819	\$ 349	\$ 275	\$ 267	\$ 419	\$ 474	\$ 492	\$ 511
Global/Retained	205	79	89	87	133	148	146	145
Total Billed Costs	\$ 1,024	\$ 428	\$ 365	\$ 354	\$ 551	\$ 622	\$ 638	\$ 656

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0378-ANNUAL REPORT

Workpaper: D-1.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	513	457	491	561	563	562	562	562
Total Costs	\$ 513	\$ 457	\$ 491	\$ 561	\$ 563	\$ 562	\$ 562	\$ 562
DIRECT ASSIGNMENTS								
SDG&E	\$ 11	\$ 9	\$ 5	\$ 4	\$ 4	\$ -	\$ -	\$ -
So Cal Gas	9	4	3	3	1	-	-	-
Subtotal - Utilities	\$ 20	\$ 13	\$ 8	\$ 7	\$ 5	\$ -	\$ -	\$ -
Global/Retained	9	4	3	12	(12)	-	-	-
Total Direct Assignments	\$ 28	\$ 17	\$ 11	\$ 19	\$ (7)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 186	\$ 176	\$ 178	\$ 201	\$ 212	\$ 210	\$ 215	\$ 218
So Cal Gas	211	182	189	208	206	218	218	219
Subtotal - Utilities	\$ 397	\$ 358	\$ 367	\$ 409	\$ 418	\$ 428	\$ 433	\$ 437
Global/Retained	88	81	114	133	153	134	128	124
Total Allocations	\$ 485	\$ 439	\$ 480	\$ 542	\$ 570	\$ 562	\$ 562	\$ 562
BILLED COSTS								
SDG&E	\$ 197	\$ 185	\$ 183	\$ 205	\$ 216	\$ 210	\$ 215	\$ 218
So Cal Gas	220	186	192	211	206	218	218	219
Subtotal - Utilities	\$ 417	\$ 371	\$ 375	\$ 416	\$ 422	\$ 428	\$ 433	\$ 437
Global/Retained	97	85	117	145	141	134	128	124
Total Billed Costs	\$ 513	\$ 457	\$ 491	\$ 561	\$ 563	\$ 562	\$ 562	\$ 562

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs
Department: D-1 Communications
Cost Center: 1100-0378-ANNUAL REPORT
Workpaper: D-1.4 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 216	\$ 206	\$ 141	\$ 563	0
One time accrual reversal in 2013.	-	-	(1)	(1)	
Change in Allocations 2013-2016	3	13	(16)	-	
Total Change from 2013	<u>3</u>	<u>13</u>	<u>(17)</u>	<u>(2)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 218</u>	<u>\$ 219</u>	<u>\$ 124</u>	<u>\$ 562</u>	<u>0</u>
2016 ALLOCATION METHOD					
MF BASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 218	\$ 219	\$ 124	\$ 562	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 218</u>	<u>\$ 219</u>	<u>\$ 124</u>	<u>\$ 562</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0378-ANNUAL REPORT

Workpaper: D-1.4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	513	457	491	561	563	573	588	604
Total Costs	\$ 513	\$ 457	\$ 491	\$ 561	\$ 563	\$ 573	\$ 588	\$ 604
DIRECT ASSIGNMENTS								
SDG&E	\$ 11	\$ 9	\$ 5	\$ 4	\$ 4	\$ -	\$ -	\$ -
So Cal Gas	9	4	3	3	1	-	-	-
Subtotal - Utilities	\$ 20	\$ 13	\$ 8	\$ 7	\$ 5	\$ -	\$ -	\$ -
Global/Retained	9	4	3	12	(12)	-	-	-
Total Direct Assignments	\$ 28	\$ 17	\$ 11	\$ 19	\$ (7)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 186	\$ 176	\$ 178	\$ 201	\$ 212	\$ 214	\$ 225	\$ 235
So Cal Gas	211	182	189	208	206	223	228	236
Subtotal - Utilities	\$ 397	\$ 358	\$ 367	\$ 409	\$ 418	\$ 436	\$ 454	\$ 471
Global/Retained	88	81	114	133	153	137	134	134
Total Allocations	\$ 485	\$ 439	\$ 480	\$ 542	\$ 570	\$ 573	\$ 588	\$ 604
BILLED COSTS								
SDG&E	\$ 197	\$ 185	\$ 183	\$ 205	\$ 216	\$ 214	\$ 225	\$ 235
So Cal Gas	220	186	192	211	206	223	228	236
Subtotal - Utilities	\$ 417	\$ 371	\$ 375	\$ 416	\$ 422	\$ 436	\$ 454	\$ 471
Global/Retained	97	85	117	145	141	137	134	134
Total Billed Costs	\$ 513	\$ 457	\$ 491	\$ 561	\$ 563	\$ 573	\$ 588	\$ 604

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0208-INTERNET COMMUNICATIONS

Workpaper: D-1.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	2	1	-	-	-	-	-
Labor Costs	\$ 0	\$ 100	\$ 124	\$ 50	\$ 1	\$ -	\$ -	\$ -
Non-Labor Costs	8,282	556	151	147	(13)	-	-	-
Total Costs	\$ 8,282	\$ 656	\$ 275	\$ 196	\$ (12)	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	8,282	656	275	196	(12)	-	-	-
Total Allocations	\$ 8,282	\$ 656	\$ 275	\$ 196	\$ (12)	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	8,282	656	275	196	(12)	-	-	-
Total Billed Costs	\$ 8,282	\$ 656	\$ 275	\$ 196	\$ (12)	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs

Witness: Peter R. Wall

Department: D-1 Communications

Cost Center: 1100-0208-INTERNET COMMUNICATIONS

Workpaper: D-1.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ (12)	\$ (12)	0
Accrual reversed in 2013 after cost center closed	-	-	12	12	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	-	-	12	12	0
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>
2016 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0208-INTERNET COMMUNICATIONS

Workpaper: D-1.5 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	2	1	-	-	-	-	-
Labor Costs	\$ 0	\$ 100	\$ 124	\$ 50	\$ 1	\$ -	\$ -	\$ -
Non-Labor Costs	8,282	556	151	147	(13)	-	-	-
Total Costs	\$ 8,282	\$ 656	\$ 275	\$ 196	\$ (12)	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	8,282	656	275	196	(12)	-	-	-
Total Allocations	\$ 8,282	\$ 656	\$ 275	\$ 196	\$ (12)	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	8,282	656	275	196	(12)	-	-	-
Total Billed Costs	\$ 8,282	\$ 656	\$ 275	\$ 196	\$ (12)	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0456-CORP RESPONSIBILITY REPORT

Workpaper: D-1.6

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	-	-	-	-	-	-	-
Labor Costs	\$ 193	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	115	127	147	0	-	-	-	-
Total Costs	\$ 309	\$ 211	\$ 147	\$ 0	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	4	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 118	\$ 83	\$ 57	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	134	86	61	0	-	-	-	-
Subtotal - Utilities	\$ 253	\$ 169	\$ 117	\$ 0	\$ -	\$ -	\$ -	\$ -
Global/Retained	56	38	30	0	-	-	-	-
Total Allocations	\$ 309	\$ 207	\$ 147	\$ 0	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 118	\$ 83	\$ 57	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	134	86	61	0	-	-	-	-
Subtotal - Utilities	\$ 253	\$ 169	\$ 117	\$ 0	\$ -	\$ -	\$ -	\$ -
Global/Retained	56	42	30	0	-	-	-	-
Total Billed Costs	\$ 309	\$ 211	\$ 147	\$ 0	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0294-CORPORATE HOSPITALITY

Workpaper: D-1.7

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	240	(15)	-	-	-	-	-	-
Total Costs	\$ 240	\$ (15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ (8)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	(8)	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ (15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	242	-	-	-	-	-	-	-
Total Allocations	\$ 242	\$ (15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ (2)	\$ (8)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	(8)	-	-	-	-	-	-
Subtotal - Utilities	\$ (2)	\$ (15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	242	-	-	-	-	-	-	-
Total Billed Costs	\$ 240	\$ (15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D External Affairs

Witness: Peter R. Wall

Cost Center: D-2 Government Affairs

Workpaper: D-2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	18	12	9	13	15	15	15	15
Labor Costs	\$ 1,999	\$ 1,372	\$ 1,128	\$ 1,533	\$ 1,901	\$ 1,827	\$ 1,827	\$ 1,827
Non-Labor Costs	2,709	1,872	1,487	2,357	2,268	2,451	2,196	2,596
Total Costs	\$ 4,708	\$ 3,245	\$ 2,615	\$ 3,890	\$ 4,169	\$ 4,278	\$ 4,023	\$ 4,423
DIRECT ASSIGNMENTS								
SDG&E	\$ 6	\$ -	\$ -	\$ 14	\$ 16	\$ 51	\$ 51	\$ 51
So Cal Gas	6	-	-	14	16	52	52	52
Subtotal - Utilities	\$ 12	\$ -	\$ -	\$ 28	\$ 33	\$ 103	\$ 103	\$ 103
Global/Retained	134	126	673	1,282	1,074	168	168	168
Total Direct Assignments	\$ 146	\$ 126	\$ 673	\$ 1,310	\$ 1,106	\$ 271	\$ 271	\$ 271
ALLOCATIONS								
SDG&E	\$ 347	\$ 316	\$ 234	\$ 318	\$ 422	\$ 475	\$ 482	\$ 482
So Cal Gas	413	362	249	327	411	493	490	490
Subtotal - Utilities	\$ 760	\$ 677	\$ 483	\$ 645	\$ 832	\$ 968	\$ 972	\$ 972
Global/Retained	3,802	2,442	1,460	1,935	2,231	3,039	2,780	3,180
Total Allocations	\$ 4,562	\$ 3,119	\$ 1,942	\$ 2,580	\$ 3,063	\$ 4,007	\$ 3,752	\$ 4,152
BILLED COSTS								
SDG&E	\$ 353	\$ 316	\$ 234	\$ 332	\$ 438	\$ 526	\$ 533	\$ 533
So Cal Gas	419	362	249	341	427	545	543	543
Subtotal - Utilities	\$ 772	\$ 677	\$ 483	\$ 673	\$ 865	\$ 1,071	\$ 1,075	\$ 1,075
Global/Retained	3,936	2,568	2,132	3,216	3,304	3,207	2,948	3,348
Total Billed Costs	\$ 4,708	\$ 3,245	\$ 2,615	\$ 3,890	\$ 4,169	\$ 4,278	\$ 4,023	\$ 4,423

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs
Department: D-2 Government Affairs
Workpaper: D-2 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 438	\$ 427	\$ 3,304	\$ 4,169	15
Enhanced Corporate Responsibility data-checking, issues assessment, and training in political reporting	26	27	30	82	
Net staffing and office expense reductions	(5)	(5)	(58)	(68)	
Increased political activity due to 2016 election year	0	0	238	238	
Change in Allocations 2013-2016	73	93	(167)	-	
Total Change from 2013	<u>95</u>	<u>116</u>	<u>43</u>	<u>254</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 533</u>	<u>\$ 543</u>	<u>\$ 3,348</u>	<u>\$ 4,423</u>	<u>15</u>
Allocations	\$ 482	\$ 490	\$ 3,180	\$ 4,152	
Direct Assignments	<u>51</u>	<u>52</u>	<u>168</u>	<u>271</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 533</u>	<u>\$ 543</u>	<u>\$ 3,348</u>	<u>\$ 4,423</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D External Affairs

Witness: Peter R. Wall

Cost Center: D-2 Government Affairs

Workpaper: D-2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	18	12	9	13	15	15	15	15
Labor Costs	\$ 1,999	\$ 1,372	\$ 1,128	\$ 1,533	\$ 1,901	\$ 1,864	\$ 1,909	\$ 1,961
Non-Labor Costs	2,709	1,872	1,487	2,357	2,268	2,500	2,299	2,793
Total Costs	\$ 4,708	\$ 3,245	\$ 2,615	\$ 3,890	\$ 4,169	\$ 4,364	\$ 4,208	\$ 4,754
DIRECT ASSIGNMENTS								
SDG&E	\$ 6	\$ -	\$ -	\$ 14	\$ 16	\$ 52	\$ 54	\$ 55
So Cal Gas	6	-	-	14	16	53	55	56
Subtotal - Utilities	\$ 12	\$ -	\$ -	\$ 28	\$ 33	\$ 105	\$ 108	\$ 111
Global/Retained	134	126	673	1,282	1,074	172	176	180
Total Direct Assignments	\$ 146	\$ 126	\$ 673	\$ 1,310	\$ 1,106	\$ 277	\$ 284	\$ 292
ALLOCATIONS								
SDG&E	\$ 347	\$ 316	\$ 234	\$ 318	\$ 422	\$ 485	\$ 503	\$ 517
So Cal Gas	413	362	249	327	411	503	512	526
Subtotal - Utilities	\$ 760	\$ 677	\$ 483	\$ 645	\$ 832	\$ 987	\$ 1,016	\$ 1,043
Global/Retained	3,802	2,442	1,460	1,935	2,231	3,100	2,908	3,419
Total Allocations	\$ 4,562	\$ 3,119	\$ 1,942	\$ 2,580	\$ 3,063	\$ 4,088	\$ 3,924	\$ 4,462
BILLED COSTS								
SDG&E	\$ 353	\$ 316	\$ 234	\$ 332	\$ 438	\$ 537	\$ 557	\$ 572
So Cal Gas	419	362	249	341	427	556	567	583
Subtotal - Utilities	\$ 772	\$ 677	\$ 483	\$ 673	\$ 865	\$ 1,093	\$ 1,124	\$ 1,155
Global/Retained	3,936	2,568	2,132	3,216	3,304	3,272	3,084	3,599
Total Billed Costs	\$ 4,708	\$ 3,245	\$ 2,615	\$ 3,890	\$ 4,169	\$ 4,364	\$ 4,208	\$ 4,754

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0379- VP-FEDERAL GOVERNMENTAL AFFAIRS

Workpaper: D-2.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	1	-	-	1	1	2	2	2
Labor Costs	\$ 359	\$ 89	\$ -	\$ 66	\$ 273	\$ 278	\$ 278	\$ 278
Non-Labor Costs	207	(1)	0	4	49	55	-	-
Total Costs	\$ 567	\$ 88	\$ 0	\$ 70	\$ 322	\$ 333	\$ 278	\$ 278
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	0	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 65	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	74	10	-	-	-	-	-	-
Subtotal - Utilities	\$ 139	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	428	67	0	70	322	333	278	278
Total Allocations	\$ 567	\$ 88	\$ 0	\$ 70	\$ 322	\$ 333	\$ 278	\$ 278
BILLED COSTS								
SDG&E	\$ 65	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	74	10	-	-	-	-	-	-
Subtotal - Utilities	\$ 139	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	428	67	0	70	322	333	278	278
Total Billed Costs	\$ 567	\$ 88	\$ 0	\$ 70	\$ 322	\$ 333	\$ 278	\$ 278

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs

Witness: Peter R. Wall

Department: D-2 Government Affairs

Cost Center: 1100-0379- VP-FEDERAL GOVERNMENTAL AFFAIRS

Workpaper: D-2.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 322	\$ 322	1
Admin Asst transferred from cost center 1100-0152 (D-2.2)	-	-	47	47	1
Non-recurring travel and relocation expenses in 2013	-	-	(92)	(92)	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	-	-	(44)	(44)	1
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 278</u>	<u>\$ 278</u>	<u>2</u>
2016 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 278	\$ 278	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 278</u>	<u>\$ 278</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0379- VP-FEDERAL GOVERNMENTAL AFFAIRS

Workpaper: D-2.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	1	-	-	1	1	2	2	2
Labor Costs	\$ 359	\$ 89	\$ -	\$ 66	\$ 273	\$ 283	\$ 290	\$ 298
Non-Labor Costs	207	(1)	0	4	49	56	-	-
Total Costs	\$ 567	\$ 88	\$ 0	\$ 70	\$ 322	\$ 340	\$ 290	\$ 298
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	0	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 65	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	74	10	-	-	-	-	-	-
Subtotal - Utilities	\$ 139	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	428	67	0	70	322	340	290	298
Total Allocations	\$ 567	\$ 88	\$ 0	\$ 70	\$ 322	\$ 340	\$ 290	\$ 298
BILLED COSTS								
SDG&E	\$ 65	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	74	10	-	-	-	-	-	-
Subtotal - Utilities	\$ 139	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	428	67	0	70	322	340	290	298
Total Billed Costs	\$ 567	\$ 88	\$ 0	\$ 70	\$ 322	\$ 340	\$ 290	\$ 298

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0152-FEDERAL GOVERNMENT AFFAIRS

Workpaper: D-2.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	3	2	3	2	3	2	2	2
Labor Costs	\$ 317	\$ 349	\$ 355	\$ 453	\$ 276	\$ 225	\$ 225	\$ 225
Non-Labor Costs	612	613	569	674	703	756	756	756
Total Costs	\$ 930	\$ 962	\$ 924	\$ 1,127	\$ 979	\$ 981	\$ 981	\$ 981
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	930	962	924	1,127	979	981	981	981
Total Allocations	\$ 930	\$ 962	\$ 924	\$ 1,127	\$ 979	\$ 981	\$ 981	\$ 981
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	930	962	924	1,127	979	981	981	981
Total Billed Costs	\$ 930	\$ 962	\$ 924	\$ 1,127	\$ 979	\$ 981	\$ 981	\$ 981

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs

Witness: Peter R. Wall

Department: D-2 Government Affairs

Cost Center: 1100-0152-FEDERAL GOVERNMENT AFFAIRS

Workpaper: D-2.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 979	\$ 979	3
Admin Asst hired mid-2013, then transferred to 1100-0379 (D-2.1).	-	-	(24)	(24)	(1)
Increase in Washington office rent due to escalation in contract terms.	-	-	14	14	
Election year events in 2016	-	-	12	12	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	-	-	2	2	(1)
2016 - TEST YEAR	\$ -	\$ -	\$ 981	\$ 981	2
2016 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 981	\$ 981	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	\$ -	\$ -	\$ 981	\$ 981	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0152-FEDERAL GOVERNMENT AFFAIRS

Workpaper: D-2.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	3	2	3	2	3	2	2	2
Labor Costs	\$ 317	\$ 349	\$ 355	\$ 453	\$ 276	\$ 230	\$ 235	\$ 241
Non-Labor Costs	612	613	569	674	703	771	792	814
Total Costs	\$ 930	\$ 962	\$ 924	\$ 1,127	\$ 979	\$ 1,001	\$ 1,027	\$ 1,055
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	930	962	924	1,127	979	1,001	1,027	1,055
Total Allocations	\$ 930	\$ 962	\$ 924	\$ 1,127	\$ 979	\$ 1,001	\$ 1,027	\$ 1,055
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	930	962	924	1,127	979	1,001	1,027	1,055
Total Billed Costs	\$ 930	\$ 962	\$ 924	\$ 1,127	\$ 979	\$ 1,001	\$ 1,027	\$ 1,055

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0151-CORPORATE POLITICAL CONTR

Workpaper: D-2.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	853	849	706	1,141	1,037	1,064	864	1,264
Total Costs	\$ 853	\$ 849	\$ 706	\$ 1,141	\$ 1,037	\$ 1,064	\$ 864	\$ 1,264
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	(1)	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	62	669	1,119	974	52	52	52
Total Direct Assignments	\$ -	\$ 62	\$ 669	\$ 1,118	\$ 974	\$ 52	\$ 52	\$ 52
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	853	787	37	23	63	1,011	811	1,211
Total Allocations	\$ 853	\$ 787	\$ 37	\$ 23	\$ 63	\$ 1,011	\$ 811	\$ 1,211
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 0	\$ (0)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	(1)	0	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ (1)	\$ 0	\$ -	\$ -	\$ -
Global/Retained	853	849	706	1,142	1,037	1,064	864	1,264
Total Billed Costs	\$ 853	\$ 849	\$ 706	\$ 1,141	\$ 1,037	\$ 1,064	\$ 864	\$ 1,264

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs

Witness: Peter R. Wall

Department: D-2 Government Affairs

Cost Center: 1100-0151-CORPORATE POLITICAL CONTR

Workpaper: D-2.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ (0)	\$ (0)	\$ 1,037	\$ 1,037	0
Increased activity due to presidential election year	0	0	226	226	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>0</u>	<u>0</u>	<u>226</u>	<u>226</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,264</u>	<u>\$ 1,264</u>	<u>0</u>
2016 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 1,211	\$ 1,211	
Direct Assignments	-	-	<u>52</u>	<u>52</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,264</u>	<u>\$ 1,264</u>	
Direct Assignment Details					
PAC Costs tracked separately	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52</u>	<u>\$ 52</u>	<u>52</u>

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0151-CORPORATE POLITICAL CONTR

Workpaper: D-2.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	853	849	706	1,141	1,037	1,085	904	1,360
Total Costs	\$ 853	\$ 849	\$ 706	\$ 1,141	\$ 1,037	\$ 1,085	\$ 904	\$ 1,360
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	(1)	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	62	669	1,119	974	53	55	56
Total Direct Assignments	\$ -	\$ 62	\$ 669	\$ 1,118	\$ 974	\$ 53	\$ 55	\$ 56
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	853	787	37	23	63	1,032	849	1,303
Total Allocations	\$ 853	\$ 787	\$ 37	\$ 23	\$ 63	\$ 1,032	\$ 849	\$ 1,303
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 0	\$ (0)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	(1)	0	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ (1)	\$ 0	\$ -	\$ -	\$ -
Global/Retained	853	849	706	1,142	1,037	1,085	904	1,360
Total Billed Costs	\$ 853	\$ 849	\$ 706	\$ 1,141	\$ 1,037	\$ 1,085	\$ 904	\$ 1,360

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0163-FERC RELATIONS

Workpaper: D-2.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	2	2	1	1	1	1
Labor Costs	\$ 210	\$ 225	\$ 230	\$ 239	\$ 245	\$ 205	\$ 205	\$ 205
Non-Labor Costs	177	175	172	188	175	195	195	195
Total Costs	\$ 387	\$ 400	\$ 402	\$ 427	\$ 420	\$ 401	\$ 401	\$ 401
DIRECT ASSIGNMENTS								
SDG&E	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	6	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	(12)	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 84	\$ 75	\$ 80	\$ 97	\$ 93	\$ 98	\$ 99	\$ 99
So Cal Gas	95	78	85	100	90	102	101	101
Subtotal - Utilities	\$ 179	\$ 153	\$ 165	\$ 197	\$ 183	\$ 200	\$ 200	\$ 200
Global/Retained	208	247	236	230	236	200	200	200
Total Allocations	\$ 387	\$ 400	\$ 402	\$ 427	\$ 420	\$ 401	\$ 401	\$ 401
BILLED COSTS								
SDG&E	\$ 90	\$ 75	\$ 80	\$ 97	\$ 93	\$ 98	\$ 99	\$ 99
So Cal Gas	102	78	85	100	90	102	101	101
Subtotal - Utilities	\$ 191	\$ 153	\$ 165	\$ 197	\$ 183	\$ 200	\$ 200	\$ 200
Global/Retained	196	247	236	230	236	200	200	200
Total Billed Costs	\$ 387	\$ 400	\$ 402	\$ 427	\$ 420	\$ 401	\$ 401	\$ 401

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs
Department: D-2 Government Affairs
Cost Center: 1100-0163-FERC RELATIONS
Workpaper: D-2.4 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 93	\$ 90	\$ 236	\$ 420	1
Admin Asst left in late 2013; replaced in cost center 1100-0152 (D-2.2)	(8)	(8)	(17)	(33)	
Increase in Washington office rent due to the escalation in contract terms.	4	4	7	14	
Change in Allocations 2013-2016	11	15	(27)	-	
Total Change from 2013	<u>6</u>	<u>11</u>	<u>(36)</u>	<u>(19)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 99</u>	<u>\$ 101</u>	<u>\$ 200</u>	<u>\$ 401</u>	<u>1</u>
2016 ALLOCATION METHOD					
MFSPPLIT	<u>24.8%</u>	<u>25.2%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 99	\$ 101	\$ 200	\$ 401	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ 99</u>	<u>\$ 101</u>	<u>\$ 200</u>	<u>\$ 401</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0163-FERC RELATIONS

Workpaper: D-2.4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	2	2	2	1	1	1	1
Labor Costs	\$ 210	\$ 225	\$ 230	\$ 239	\$ 245	\$ 209	\$ 215	\$ 220
Non-Labor Costs	177	175	172	188	175	199	205	210
Total Costs	\$ 387	\$ 400	\$ 402	\$ 427	\$ 420	\$ 409	\$ 419	\$ 431
DIRECT ASSIGNMENTS								
SDG&E	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	6	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	(12)	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 84	\$ 75	\$ 80	\$ 97	\$ 93	\$ 100	\$ 104	\$ 107
So Cal Gas	95	78	85	100	90	104	106	109
Subtotal - Utilities	\$ 179	\$ 153	\$ 165	\$ 197	\$ 183	\$ 204	\$ 210	\$ 215
Global/Retained	208	247	236	230	236	204	210	215
Total Allocations	\$ 387	\$ 400	\$ 402	\$ 427	\$ 420	\$ 409	\$ 419	\$ 431
BILLED COSTS								
SDG&E	\$ 90	\$ 75	\$ 80	\$ 97	\$ 93	\$ 100	\$ 104	\$ 107
So Cal Gas	102	78	85	100	90	104	106	109
Subtotal - Utilities	\$ 191	\$ 153	\$ 165	\$ 197	\$ 183	\$ 204	\$ 210	\$ 215
Global/Retained	196	247	236	230	236	204	210	215
Total Billed Costs	\$ 387	\$ 400	\$ 402	\$ 427	\$ 420	\$ 409	\$ 419	\$ 431

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0381-DIRECTOR - ISSUES MANAGEMENT

Workpaper: D-2.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	5	3	-	2	3	3	3	3
Labor Costs	\$ 592	\$ 146	\$ -	\$ 261	\$ 424	\$ 443	\$ 443	\$ 443
Non-Labor Costs	764	138	-	59	119	106	106	106
Total Costs	\$ 1,355	\$ 284	\$ -	\$ 320	\$ 543	\$ 549	\$ 549	\$ 549
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	147	61	-	117	36	52	52	52
Total Direct Assignments	\$ 147	\$ 61	\$ -	\$ 117	\$ 36	\$ 52	\$ 52	\$ 52
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 75	\$ 195	\$ 139	\$ 141	\$ 141
So Cal Gas	-	-	-	78	190	145	144	144
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 153	\$ 385	\$ 284	\$ 285	\$ 285
Global/Retained	1,209	223	-	50	122	213	211	211
Total Allocations	\$ 1,209	\$ 223	\$ -	\$ 203	\$ 507	\$ 497	\$ 497	\$ 497
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 75	\$ 195	\$ 139	\$ 141	\$ 141
So Cal Gas	-	-	-	78	190	145	144	144
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 153	\$ 385	\$ 284	\$ 285	\$ 285
Global/Retained	1,355	284	-	167	158	264	263	263
Total Billed Costs	\$ 1,355	\$ 284	\$ -	\$ 320	\$ 543	\$ 549	\$ 549	\$ 549

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs

Witness: Peter R. Wall

Department: D-2 Government Affairs

Cost Center: 1100-0381-DIRECTOR - ISSUES MANAGEMENT

Workpaper: D-2.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 195	\$ 190	\$ 158	\$ 543	3
Increase in travel for unregulated business issues.	-	-	5	5	
Change in Allocations 2013-2016	(54)	(46)	100	-	
Total Change from 2013	<u>(54)</u>	<u>(46)</u>	<u>105</u>	<u>5</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 141</u>	<u>\$ 144</u>	<u>\$ 263</u>	<u>\$ 549</u>	<u>3</u>
2016 ALLOCATION METHOD					
CBISSUES	<u>28.5%</u>	<u>29.0%</u>	<u>42.5%</u>	<u>100.0%</u>	
Allocations	\$ 141	\$ 144	\$ 211	\$ 497	
Direct Assignments	-	-	52	52	
TOTAL 2016 ALLOCATIONS	<u>\$ 141</u>	<u>\$ 144</u>	<u>\$ 263</u>	<u>\$ 549</u>	
Direct Assignment Details					
Travel for unregulated businesses	-	-	52	52	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52</u>	<u>\$ 52</u>	

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0381-DIRECTOR - ISSUES MANAGEMENT

Workpaper: D-2.5 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	5	3	-	2	3	3	3	3
Labor Costs	\$ 592	\$ 146	\$ -	\$ 261	\$ 424	\$ 452	\$ 463	\$ 475
Non-Labor Costs	764	138	-	59	119	108	111	114
Total Costs	\$ 1,355	\$ 284	\$ -	\$ 320	\$ 543	\$ 559	\$ 573	\$ 589
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	147	61	-	117	36	53	54	56
Total Direct Assignments	\$ 147	\$ 61	\$ -	\$ 117	\$ 36	\$ 53	\$ 54	\$ 56
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 75	\$ 195	\$ 142	\$ 148	\$ 152
So Cal Gas	-	-	-	78	190	147	150	155
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 153	\$ 385	\$ 290	\$ 298	\$ 306
Global/Retained	1,209	223	-	50	122	217	221	227
Total Allocations	\$ 1,209	\$ 223	\$ -	\$ 203	\$ 507	\$ 507	\$ 519	\$ 533
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 75	\$ 195	\$ 142	\$ 148	\$ 152
So Cal Gas	-	-	-	78	190	147	150	155
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 153	\$ 385	\$ 290	\$ 298	\$ 306
Global/Retained	1,355	284	-	167	158	270	275	283
Total Billed Costs	\$ 1,355	\$ 284	\$ -	\$ 320	\$ 543	\$ 559	\$ 573	\$ 589

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0157-GOVT PROGRAMS & CORP RESPONSIBILITY

Workpaper: D-2.6

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	4	4	4	6	7	7	7	7
Labor Costs	\$ 324	\$ 428	\$ 499	\$ 514	\$ 683	\$ 676	\$ 676	\$ 676
Non-Labor Costs	68	68	32	291	185	275	275	275
Total Costs	\$ 392	\$ 495	\$ 530	\$ 805	\$ 868	\$ 951	\$ 951	\$ 951
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 14	\$ 16	\$ 51	\$ 51	\$ 51
So Cal Gas	-	-	-	15	16	52	52	52
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 29	\$ 33	\$ 103	\$ 103	\$ 103
Global/Retained	-	3	4	46	63	64	64	64
Total Direct Assignments	\$ -	\$ 3	\$ 4	\$ 75	\$ 95	\$ 167	\$ 167	\$ 167
ALLOCATIONS								
SDG&E	\$ 156	\$ 195	\$ 143	\$ 145	\$ 134	\$ 238	\$ 241	\$ 241
So Cal Gas	196	237	152	150	131	246	245	245
Subtotal - Utilities	\$ 351	\$ 432	\$ 296	\$ 295	\$ 264	\$ 484	\$ 486	\$ 486
Global/Retained	41	60	231	435	508	301	298	298
Total Allocations	\$ 392	\$ 492	\$ 527	\$ 730	\$ 773	\$ 784	\$ 784	\$ 784
BILLED COSTS								
SDG&E	\$ 156	\$ 195	\$ 143	\$ 160	\$ 150	\$ 288	\$ 292	\$ 292
So Cal Gas	196	237	152	165	147	299	297	297
Subtotal - Utilities	\$ 351	\$ 432	\$ 296	\$ 324	\$ 297	\$ 587	\$ 590	\$ 590
Global/Retained	41	63	235	480	571	365	362	362
Total Billed Costs	\$ 392	\$ 495	\$ 530	\$ 805	\$ 868	\$ 951	\$ 951	\$ 951

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Allocation Reconciliation**

(2013 \$000's)

Division: D External Affairs

Witness: Peter R. Wall

Department: D-2 Government Affairs

Cost Center: 1100-0157-GOVT PROGRAMS & CORP RESPONSIBILITY

Workpaper: D-2.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 150	\$ 147	\$ 571	\$ 868	7
Seasonal consulting needed for fact-checking Corporate Responsibility data, and issues assessment.	19	20	23	62	
Training expenses company-wide to ensure compliance with political reporting requirements.	7	7	7	20	
Change in Allocations 2013-2016	116	124	(240)	-	
Total Change from 2013	<u>142</u>	<u>151</u>	<u>(210)</u>	<u>83</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 292</u>	<u>\$ 297</u>	<u>\$ 362</u>	<u>\$ 951</u>	<u>7</u>
2016 ALLOCATION METHOD					
CBCORPRES	<u>30.7%</u>	<u>31.3%</u>	<u>38.0%</u>	<u>100.0%</u>	
Allocations	\$ 241	\$ 245	\$ 298	\$ 784	
Direct Assignments	<u>51</u>	<u>52</u>	<u>64</u>	<u>167</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 292</u>	<u>\$ 297</u>	<u>\$ 362</u>	<u>\$ 951</u>	
Direct Assignment Details					
Corporate Responsibility Report - tracking only, no allocation differences	<u>51</u>	<u>52</u>	<u>64</u>	<u>167</u>	
	<u>\$ 51</u>	<u>\$ 52</u>	<u>\$ 64</u>	<u>\$ 167</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0157-GOVT PROGRAMS & CORP RESPONSIBILITY

Workpaper: D-2.6 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	4	4	4	6	7	7	7	7
Labor Costs	\$ 324	\$ 428	\$ 499	\$ 514	\$ 683	\$ 690	\$ 706	\$ 726
Non-Labor Costs	68	68	32	291	185	281	288	296
Total Costs	\$ 392	\$ 495	\$ 530	\$ 805	\$ 868	\$ 970	\$ 994	\$ 1,022
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 14	\$ 16	\$ 52	\$ 54	\$ 55
So Cal Gas	-	-	-	15	16	53	55	56
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 29	\$ 33	\$ 105	\$ 108	\$ 111
Global/Retained	-	3	4	46	63	65	66	68
Total Direct Assignments	\$ -	\$ 3	\$ 4	\$ 75	\$ 95	\$ 170	\$ 175	\$ 180
ALLOCATIONS								
SDG&E	\$ 156	\$ 195	\$ 143	\$ 145	\$ 134	\$ 242	\$ 252	\$ 259
So Cal Gas	196	237	152	150	131	251	256	263
Subtotal - Utilities	\$ 351	\$ 432	\$ 296	\$ 295	\$ 264	\$ 493	\$ 508	\$ 522
Global/Retained	41	60	231	435	508	307	312	320
Total Allocations	\$ 392	\$ 492	\$ 527	\$ 730	\$ 773	\$ 800	\$ 820	\$ 842
BILLED COSTS								
SDG&E	\$ 156	\$ 195	\$ 143	\$ 160	\$ 150	\$ 294	\$ 305	\$ 314
So Cal Gas	196	237	152	165	147	305	311	319
Subtotal - Utilities	\$ 351	\$ 432	\$ 296	\$ 324	\$ 297	\$ 598	\$ 616	\$ 633
Global/Retained	41	63	235	480	571	372	378	388
Total Billed Costs	\$ 392	\$ 495	\$ 530	\$ 805	\$ 868	\$ 970	\$ 994	\$ 1,022

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0395-COMPLIANCE / REPORTING & ANALYSIS

Workpaper: D-2.7

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	3	1	-	-	-	-	-	-
Labor Costs	\$ 197	\$ 137	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	27	31	7	-	-	-	-	-
Total Costs	\$ 224	\$ 168	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	(1)	-	-	-	-	-	-	-
Total Direct Assignments	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 42	\$ 35	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	48	36	11	-	-	-	-	-
Subtotal - Utilities	\$ 91	\$ 72	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	134	96	31	-	-	-	-	-
Total Allocations	\$ 225	\$ 168	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 42	\$ 35	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	48	36	11	-	-	-	-	-
Subtotal - Utilities	\$ 91	\$ 72	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	133	96	31	-	-	-	-	-
Total Billed Costs	\$ 224	\$ 168	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D External Affairs
Cost Center: D-3 External Affairs
Workpaper: D-3

Witness: Peter R. Wall

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	33	16	-	-	-	-	-	-
Labor Costs	\$ 3,742	\$ 1,029	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,466	296	7	0	-	-	-	-
Total Costs	\$ 5,208	\$ 1,326	\$ 8	\$ 0	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 20	\$ 1	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	1	2	-	-	-	-	-
Subtotal - Utilities	\$ 21	\$ 2	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	147	44	1	-	-	-	-	-
Total Direct Assignments	\$ 168	\$ 46	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 954	\$ 298	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1,088	310	-	0	-	-	-	-
Subtotal - Utilities	\$ 2,042	\$ 608	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
Global/Retained	2,998	671	2	0	-	-	-	-
Total Allocations	\$ 5,040	\$ 1,279	\$ 2	\$ 0	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 974	\$ 299	\$ 2	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1,089	312	2	0	-	-	-	-
Subtotal - Utilities	\$ 2,062	\$ 610	\$ 5	\$ 0	\$ -	\$ -	\$ -	\$ -
Global/Retained	3,145	715	3	0	-	-	-	-
Total Billed Costs	\$ 5,208	\$ 1,326	\$ 8	\$ 0	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0147-EVP - EXTERNAL RELATIONS

Workpaper: D-3.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	-	-	-	-	-	-	-
Labor Costs	\$ 482	\$ 121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	166	24	-	0	-	-	-	-
Total Costs	\$ 648	\$ 145	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 122	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	144	34	-	-	-	-	-	-
Subtotal - Utilities	\$ 267	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	382	82	-	0	-	-	-	-
Total Allocations	\$ 648	\$ 145	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 122	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	144	34	-	-	-	-	-	-
Subtotal - Utilities	\$ 267	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	382	82	-	0	-	-	-	-
Total Billed Costs	\$ 648	\$ 145	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0400-CORPORATE LEGISLATIVE POL

Workpaper: D-3.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	5	-	-	-	-	-	-	-
Labor Costs	\$ 550	\$ 211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	118	10	-	-	-	-	-	-
Total Costs	\$ 668	\$ 221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 256	\$ 89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	291	91	-	-	-	-	-	-
Subtotal - Utilities	\$ 547	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	121	41	-	-	-	-	-	-
Total Allocations	\$ 668	\$ 221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 256	\$ 89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	291	91	-	-	-	-	-	-
Subtotal - Utilities	\$ 547	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	121	41	-	-	-	-	-	-
Total Billed Costs	\$ 668	\$ 221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0148-ENVIRONMENTAL & REG AFFAIRS

Workpaper: D-3.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	2	-	-	-	-	-	-	-
Labor Costs	\$ 214	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	81	19	1	0	-	-	-	-
Total Costs	\$ 295	\$ 110	\$ 1	\$ 0	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	33	13	-	-	-	-	-	-
Total Direct Assignments	\$ 49	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ 39	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	40	-	0	-	-	-	-
Subtotal - Utilities	\$ -	\$ 79	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
Global/Retained	246	18	1	0	-	-	-	-
Total Allocations	\$ 246	\$ 97	\$ 1	\$ 0	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 14	\$ 39	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	40	-	0	-	-	-	-
Subtotal - Utilities	\$ 16	\$ 79	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
Global/Retained	279	31	1	0	-	-	-	-
Total Billed Costs	\$ 295	\$ 110	\$ 1	\$ 0	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0153-STATE GOVERNMENT AFFAIRS

Workpaper: D-3.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	5	5	-	-	-	-	-	-
Labor Costs	\$ 667	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	564	131	2	-	-	-	-	-
Total Costs	\$ 1,232	\$ 289	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,232	289	1	-	-	-	-	-
Total Allocations	\$ 1,232	\$ 289	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,232	289	1	-	-	-	-	-
Total Billed Costs	\$ 1,232	\$ 289	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0398-COMMUNITY RELATIONS - SD

Workpaper: D-3.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	4	3	-	-	-	-	-	-
Labor Costs	\$ 345	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	127	5	1	-	-	-	-	-
Total Costs	\$ 472	\$ 94	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 4	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	0	-	-	-	-	-	-
Subtotal - Utilities	\$ 4	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	66	16	-	-	-	-	-	-
Total Direct Assignments	\$ 70	\$ 16	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 117	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	133	29	-	-	-	-	-	-
Subtotal - Utilities	\$ 251	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	151	21	-	-	-	-	-	-
Total Allocations	\$ 402	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 121	\$ 28	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	133	29	-	-	-	-	-	-
Subtotal - Utilities	\$ 255	\$ 58	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	217	37	-	-	-	-	-	-
Total Billed Costs	\$ 472	\$ 94	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0451-COMMUNITY RELATIONS - LA

Workpaper: D-3.6

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	6	5	-	-	-	-	-	-
Labor Costs	\$ 451	\$ 122	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	97	19	2	-	-	-	-	-
Total Costs	\$ 547	\$ 141	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	2	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	44	13	1	-	-	-	-	-
Total Direct Assignments	\$ 44	\$ 13	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 147	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	167	47	-	-	-	-	-	-
Subtotal - Utilities	\$ 314	\$ 93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	189	35	-	-	-	-	-	-
Total Allocations	\$ 504	\$ 127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 147	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	167	47	2	-	-	-	-	-
Subtotal - Utilities	\$ 314	\$ 93	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	233	48	1	-	-	-	-	-
Total Billed Costs	\$ 547	\$ 141	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0394-VP INTL AFFAIRS

Workpaper: D-3.7

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	14	17	0	-	-	-	-	-
Total Costs	\$ 20	\$ 17	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	0	1	-	-	-	-	-	-
Subtotal - Utilities	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	(1)	2	0	-	-	-	-	-
Total Direct Assignments	\$ (0)	\$ 3	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	20	14	-	-	-	-	-	-
Total Allocations	\$ 20	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	0	1	-	-	-	-	-	-
Subtotal - Utilities	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	19	15	0	-	-	-	-	-
Total Billed Costs	\$ 20	\$ 17	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0159-CORP REGULATORY POLICY

Workpaper: D-3.8

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	4	1	-	-	-	-	-	-
Labor Costs	\$ 716	\$ 141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	96	14	-	-	-	-	-	-
Total Costs	\$ 813	\$ 155	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 190	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	216	39	-	-	-	-	-	-
Subtotal - Utilities	\$ 406	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	406	78	-	-	-	-	-	-
Total Allocations	\$ 813	\$ 155	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 190	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	216	39	-	-	-	-	-	-
Subtotal - Utilities	\$ 406	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	406	78	-	-	-	-	-	-
Total Billed Costs	\$ 813	\$ 155	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0160-STATE REGULATORY AFFAIRS

Workpaper: D-3.9

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	1	1	-	-	-	-	-	-
Labor Costs	\$ 51	\$ 27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	11	3	-	-	-	-	-	-
Total Costs	\$ 63	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	17	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	31	30	-	-	-	-	-	-
Total Allocations	\$ 63	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	17	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	31	30	-	-	-	-	-	-
Total Billed Costs	\$ 63	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0397-PUBLIC RELATIONS - MEXICO

Workpaper: D-3.10

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	130	41	-	-	-	-	-	-
Total Costs	\$ 130	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(2)	-	-	-	-	-	-	-
Subtotal - Utilities	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	5	-	-	-	-	-	-	-
Total Direct Assignments	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	2	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	125	41	-	-	-	-	-	-
Total Allocations	\$ 130	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	130	41	-	-	-	-	-	-
Total Billed Costs	\$ 130	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0149-CORPORATE EVENTS

Workpaper: D-3.11

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	4	1	-	-	-	-	-	-
Labor Costs	\$ 260	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	62	14	-	-	-	-	-	-
Total Costs	\$ 322	\$ 82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	2	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	0	-	-	-	-	-	-	-
Total Direct Assignments	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 104	\$ 29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	117	29	-	-	-	-	-	-
Subtotal - Utilities	\$ 221	\$ 58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	95	23	-	-	-	-	-	-
Total Allocations	\$ 316	\$ 82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 107	\$ 29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	119	29	-	-	-	-	-	-
Subtotal - Utilities	\$ 226	\$ 58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	96	23	-	-	-	-	-	-
Total Billed Costs	\$ 322	\$ 82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Facilities/Assets

Workpaper: E

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	21	17	17	20	17	18	18	18
Labor Costs	\$ 1,930	\$ 1,757	\$ 1,764	\$ 1,876	\$ 1,993	\$ 1,752	\$ 1,752	\$ 1,752
Non-Labor Costs	15,547	13,826	13,045	12,322	10,052	10,758	11,946	14,389
Total Costs	\$ 17,478	\$ 15,583	\$ 14,809	\$ 14,198	\$ 12,045	\$ 12,511	\$ 13,699	\$ 16,141
DIRECT ASSIGNMENTS								
SDG&E	\$ 4,145	\$ 3,835	\$ 3,956	\$ 3,538	\$ 2,595	\$ 2,662	\$ 3,030	\$ 3,723
So Cal Gas	4,688	4,251	3,895	3,310	1,832	1,778	2,184	2,664
Subtotal - Utilities	\$ 8,834	\$ 8,085	\$ 7,851	\$ 6,847	\$ 4,427	\$ 4,440	\$ 5,214	\$ 6,387
Global/Retained	5,282	4,597	4,074	4,332	4,584	5,011	5,358	6,515
Total Direct Assignments	\$ 14,116	\$ 12,682	\$ 11,925	\$ 11,179	\$ 9,011	\$ 9,450	\$ 10,572	\$ 12,903
ALLOCATIONS								
SDG&E	\$ 912	\$ 932	\$ 915	\$ 967	\$ 973	\$ 854	\$ 856	\$ 888
So Cal Gas	1,220	1,133	1,121	1,176	1,218	1,347	1,347	1,370
Subtotal - Utilities	\$ 2,133	\$ 2,065	\$ 2,036	\$ 2,143	\$ 2,191	\$ 2,201	\$ 2,203	\$ 2,258
Global/Retained	1,229	836	848	876	843	860	924	981
Total Allocations	\$ 3,362	\$ 2,900	\$ 2,884	\$ 3,019	\$ 3,034	\$ 3,060	\$ 3,126	\$ 3,238
BILLED COSTS								
SDG&E	\$ 5,058	\$ 4,767	\$ 4,870	\$ 4,505	\$ 3,568	\$ 3,515	\$ 3,886	\$ 4,611
So Cal Gas	5,909	5,383	5,016	4,485	3,050	3,125	3,531	4,034
Subtotal - Utilities	\$ 10,966	\$ 10,150	\$ 9,887	\$ 8,990	\$ 6,618	\$ 6,640	\$ 7,417	\$ 8,645
Global/Retained	6,511	5,433	4,922	5,208	5,427	5,870	6,281	7,496
Total Billed Costs	\$ 17,478	\$ 15,583	\$ 14,809	\$ 14,198	\$ 12,045	\$ 12,511	\$ 13,699	\$ 16,141

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Facilities/Assets

Workpaper: E Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 3,568	\$ 3,050	\$ 5,427	\$ 12,045	17
Leasehold improvements in new HQ, based on 2015 move-in	589	510	1,829	2,929	
New CorpTax and WITS timekeeping systems, in service by 2014	456	310	208	974	
Security contract fees, staffing and system support, offset by reduced executive services.	125	128	(25)	228	1
Change in Allocations 2013-2016	(127)	36	91	(0)	
Total Change from 2013	<u>1,043</u>	<u>984</u>	<u>2,069</u>	<u>4,096</u>	<u>1</u>
2016 - TEST YEAR	<u>\$ 4,611</u>	<u>\$ 4,034</u>	<u>\$ 7,496</u>	<u>\$ 16,141</u>	<u>18</u>
Allocations	\$ 888	\$ 1,370	\$ 981	\$ 3,238	
Direct Assignments	<u>3,723</u>	<u>2,664</u>	<u>6,515</u>	<u>12,903</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 4,611</u>	<u>\$ 4,034</u>	<u>\$ 7,496</u>	<u>\$ 16,141</u>	

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Allocation Change for Utilities
(2013 \$ - 000's)**

Division: Facilities/Assets

Witness: Peter R. Wall

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCal Gas</u>	<u>Total Utilities</u>
E-1.1	1100-0248-DEPRECIATION & AMORTIZATION	-	-	-
	E-1 Depreciation/Rate of Return	-	-	-
E-2.1	1100-0311-PROPERTY TAXES	(39)	(65)	(104)
	E-2 Property Taxes	(39)	(65)	(104)
E-3.1	1100-0133-CORPORATE SECURITY DIR	(89)	101	12
E-3.2	1100-0275-EXECUTIVE SECURITY	-	-	-
E-3.3	1100-0043-AFFILIATE SECURITY SERVICES	-	-	-
	E-3 Security Services	(89)	101	12
E-4.1	1100-0341-AIRCRAFT FRACTIONAL SHARE	-	-	-
E-4.2	1100-0391-HQ PROJECTS	-	-	-
	E-4 Other Facilities	-	-	-
E	Total Facilities	<u>(128)</u>	<u>36</u>	<u>(92)</u>

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Escalation Reconciliation**

(\$000's)

Division: Facilities/Assets

Witness: Peter R. Wall

Workpaper: E Esc Recon

This workpaper details the methodology rates used to escalate the 2016 Forecast stated in 2013 \$'s in Testimony tables and in Workpapers E Department Summaries, to the 2016 \$'s as shown in Testimony tables and in Workpapers E Escalated Department Summaries

	2016 Forecast (in 2013 \$'s)			D Labor/ Non-Labor Indexes	2016 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs (A + B)		E Standard Escalated 2016 \$'s (A X D)	F Total Escalated Costs (B + E)
E-1 Depreciation/Rate of Return						
Labor	\$ -	\$ -	\$ -	2.1458	\$ -	\$ -
Non-Labor	-	9,773	9,773	2.1524	-	9,773
Total	-	9,773	9,773		-	9,773
E-2 Property Taxes						
Labor	-	-	-	2.1458	-	-
Non-Labor	2,873	-	2,873	2.1524	3,091	3,091
Total	2,873	-	2,873		3,091	3,091
E-3 Security Services						
Labor	1,752	-	1,752	2.1458	1,880	1,880
Non-Labor	1,483	-	1,483	2.1524	1,596	1,596
Total	3,235	-	3,235		3,476	3,476
E-4 Other Facilities						
Labor	-	-	-	2.1458	-	-
Non-Labor	260	-	260	2.1524	280	280
Total	260	-	260		280	280
Facilities/Assets						
Labor	1,752	-	1,752		1,880	1,880
Non-Labor	4,616	9,773	14,389		4,967	14,741
Total	\$ 6,368	\$ 9,773	\$ 16,141		\$ 6,847	\$ 16,621

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Facilities/Assets

Workpaper: E Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	21	17	17	20	17	18	18	18
Labor Costs	\$ 1,930	\$ 1,757	\$ 1,764	\$ 1,876	\$ 1,993	\$ 1,787	\$ 1,831	\$ 1,880
Non-Labor Costs	15,547	13,826	13,045	12,322	10,052	10,800	12,084	14,741
Total Costs	\$ 17,478	\$ 15,583	\$ 14,809	\$ 14,198	\$ 12,045	\$ 12,587	\$ 13,915	\$ 16,621
DIRECT ASSIGNMENTS								
SDG&E	\$ 4,145	\$ 3,835	\$ 3,956	\$ 3,538	\$ 2,595	\$ 2,669	\$ 3,055	\$ 3,798
So Cal Gas	4,688	4,251	3,895	3,310	1,832	1,779	2,202	2,718
Subtotal - Utilities	\$ 8,834	\$ 8,085	\$ 7,851	\$ 6,847	\$ 4,427	\$ 4,448	\$ 5,257	\$ 6,516
Global/Retained	5,282	4,597	4,074	4,332	4,584	5,018	5,388	6,625
Total Direct Assignments	\$ 14,116	\$ 12,682	\$ 11,925	\$ 11,179	\$ 9,011	\$ 9,466	\$ 10,645	\$ 13,141
ALLOCATIONS								
SDG&E	\$ 912	\$ 932	\$ 915	\$ 967	\$ 973	\$ 871	\$ 895	\$ 954
So Cal Gas	1,220	1,133	1,121	1,176	1,218	1,374	1,409	1,472
Subtotal - Utilities	\$ 2,133	\$ 2,065	\$ 2,036	\$ 2,143	\$ 2,191	\$ 2,245	\$ 2,303	\$ 2,425
Global/Retained	1,229	836	848	876	843	877	966	1,054
Total Allocations	\$ 3,362	\$ 2,900	\$ 2,884	\$ 3,019	\$ 3,034	\$ 3,122	\$ 3,269	\$ 3,479
BILLED COSTS								
SDG&E	\$ 5,058	\$ 4,767	\$ 4,870	\$ 4,505	\$ 3,568	\$ 3,539	\$ 3,950	\$ 4,752
So Cal Gas	5,909	5,383	5,016	4,485	3,050	3,153	3,611	4,190
Subtotal - Utilities	\$ 10,966	\$ 10,150	\$ 9,887	\$ 8,990	\$ 6,618	\$ 6,693	\$ 7,561	\$ 8,942
Global/Retained	6,511	5,433	4,922	5,208	5,427	5,895	6,354	7,679
Total Billed Costs	\$ 17,478	\$ 15,583	\$ 14,809	\$ 14,198	\$ 12,045	\$ 12,587	\$ 13,915	\$ 16,621

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E-1 Depreciation/Rate of Return

Witness: Peter R. Wall

Cost Center: 1100-0248-DEPRECIATION & AMORTIZATION

Workpaper: E-1.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	13,221	12,378	11,339	10,259	8,253	8,690	9,021	9,773
Total Costs	\$ 13,221	\$ 12,378	\$ 11,339	\$ 10,259	\$ 8,253	\$ 8,690	\$ 9,021	\$ 9,773
DIRECT ASSIGNMENTS								
SDG&E	\$ 4,009	\$ 3,689	\$ 3,776	\$ 3,344	\$ 2,370	\$ 2,328	\$ 2,501	\$ 2,744
So Cal Gas	4,647	4,197	3,695	2,888	1,620	1,697	1,798	1,955
Subtotal - Utilities	\$ 8,656	\$ 7,886	\$ 7,471	\$ 6,231	\$ 3,990	\$ 4,025	\$ 4,299	\$ 4,699
Global/Retained	4,565	4,492	3,877	4,028	4,263	4,665	4,722	5,074
Total Direct Assignments	\$ 13,221	\$ 12,378	\$ 11,348	\$ 10,259	\$ 8,253	\$ 8,690	\$ 9,021	\$ 9,773
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	(9)	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ (9)	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 4,009	\$ 3,689	\$ 3,776	\$ 3,344	\$ 2,370	\$ 2,328	\$ 2,501	\$ 2,744
So Cal Gas	4,647	4,197	3,695	2,888	1,620	1,697	1,798	1,955
Subtotal - Utilities	\$ 8,656	\$ 7,886	\$ 7,471	\$ 6,231	\$ 3,990	\$ 4,025	\$ 4,299	\$ 4,699
Global/Retained	4,565	4,492	3,868	4,028	4,263	4,665	4,722	5,074
Total Billed Costs	\$ 13,221	\$ 12,378	\$ 11,339	\$ 10,259	\$ 8,253	\$ 8,690	\$ 9,021	\$ 9,773

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: E Facilities/Assets

Witness: Peter R. Wall

Department: E-1 Depreciation/Rate of Return

Cost Center: 1100-0248-DEPRECIATION & AMORTIZATION

Workpaper: E-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 2,370	\$ 1,620	\$ 4,263	\$ 8,253	0
New CorpTax and WITS timekeeping systems, in service by 2014	456	310	208	974	
Leasehold improvements in new HQ, based on 2015 move-in and change in occupancy.	(81)	24	603	546	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>375</u>	<u>334</u>	<u>811</u>	<u>1,520</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 2,744</u>	<u>\$ 1,955</u>	<u>\$ 5,074</u>	<u>\$ 9,773</u>	<u>0</u>
2016 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ (0)	\$ 0	\$ 0	\$ (0)	
Direct Assignments*	<u>2,744</u>	<u>1,955</u>	<u>5,074</u>	<u>9,773</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 2,744</u>	<u>\$ 1,955</u>	<u>\$ 5,074</u>	<u>\$ 9,773</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: E-1 Depreciation/Rate of Return

Witness: Peter R. Wall

Cost Center: 1100-0248-DEPRECIATION & AMORTIZATION

Workpaper: E-1.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	13,221	12,378	11,339	10,259	8,253	8,690	9,021	9,773
Total Costs	<u>\$ 13,221</u>	<u>\$ 12,378</u>	<u>\$ 11,339</u>	<u>\$ 10,259</u>	<u>\$ 8,253</u>	<u>\$ 8,690</u>	<u>\$ 9,021</u>	<u>\$ 9,773</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 4,009	\$ 3,689	\$ 3,776	\$ 3,344	\$ 2,370	\$ 2,328	\$ 2,501	\$ 2,744
So Cal Gas	4,647	4,197	3,695	2,888	1,620	1,697	1,798	1,955
Subtotal - Utilities	<u>\$ 8,656</u>	<u>\$ 7,886</u>	<u>\$ 7,471</u>	<u>\$ 6,231</u>	<u>\$ 3,990</u>	<u>\$ 4,025</u>	<u>\$ 4,299</u>	<u>\$ 4,699</u>
Global/Retained	4,565	4,492	3,877	4,028	4,263	4,665	4,722	5,074
Total Direct Assignments	<u>\$ 13,221</u>	<u>\$ 12,378</u>	<u>\$ 11,348</u>	<u>\$ 10,259</u>	<u>\$ 8,253</u>	<u>\$ 8,690</u>	<u>\$ 9,021</u>	<u>\$ 9,773</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	(9)	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 4,009	\$ 3,689	\$ 3,776	\$ 3,344	\$ 2,370	\$ 2,328	\$ 2,501	\$ 2,744
So Cal Gas	4,647	4,197	3,695	2,888	1,620	1,697	1,798	1,955
Subtotal - Utilities	<u>\$ 8,656</u>	<u>\$ 7,886</u>	<u>\$ 7,471</u>	<u>\$ 6,231</u>	<u>\$ 3,990</u>	<u>\$ 4,025</u>	<u>\$ 4,299</u>	<u>\$ 4,699</u>
Global/Retained	4,565	4,492	3,868	4,028	4,263	4,665	4,722	5,074
Total Billed Costs	<u>\$ 13,221</u>	<u>\$ 12,378</u>	<u>\$ 11,339</u>	<u>\$ 10,259</u>	<u>\$ 8,253</u>	<u>\$ 8,690</u>	<u>\$ 9,021</u>	<u>\$ 9,773</u>

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E-2 Property Taxes

Witness: Peter R. Wall

Cost Center: 1100-0311-PROPERTY TAXES

Workpaper: E-2.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	496	508	485	503	490	491	1,182	2,873
Total Costs	\$ 496	\$ 508	\$ 485	\$ 503	\$ 490	\$ 491	\$ 1,182	\$ 2,873
DIRECT ASSIGNMENTS								
SDG&E	\$ 39	\$ 41	\$ 41	\$ 45	\$ 35	\$ 109	\$ 304	\$ 754
So Cal Gas	41	41	31	30	23	81	221	544
Subtotal - Utilities	\$ 80	\$ 82	\$ 71	\$ 75	\$ 58	\$ 189	\$ 525	\$ 1,299
Global/Retained	55	60	54	66	51	206	561	1,365
Total Direct Assignments	\$ 135	\$ 142	\$ 125	\$ 141	\$ 109	\$ 396	\$ 1,086	\$ 2,664
ALLOCATIONS								
SDG&E	\$ 139	\$ 147	\$ 137	\$ 134	\$ 147	\$ 26	\$ 27	\$ 59
So Cal Gas	157	151	146	139	143	19	20	43
Subtotal - Utilities	\$ 296	\$ 298	\$ 283	\$ 273	\$ 290	\$ 45	\$ 47	\$ 102
Global/Retained	66	68	77	89	92	49	50	107
Total Allocations	\$ 362	\$ 366	\$ 361	\$ 362	\$ 381	\$ 95	\$ 97	\$ 209
BILLED COSTS								
SDG&E	\$ 177	\$ 188	\$ 178	\$ 179	\$ 181	\$ 135	\$ 331	\$ 813
So Cal Gas	198	193	177	169	166	100	241	587
Subtotal - Utilities	\$ 376	\$ 380	\$ 354	\$ 348	\$ 348	\$ 235	\$ 572	\$ 1,400
Global/Retained	121	128	131	155	142	256	611	1,472
Total Billed Costs	\$ 496	\$ 508	\$ 485	\$ 503	\$ 490	\$ 491	\$ 1,182	\$ 2,873

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: E Facilities/Assets
Department: E-2 Property Taxes
Cost Center: 1100-0311-PROPERTY TAXES
Workpaper: E-2.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 181	\$ 166	\$ 142	\$ 490	0
Taxes on leasehold improvements in new HQ, based on 2015 move-in	670	486	1,226	2,383	
Change in Allocations 2013-2016	(39)	(65)	104	-	
Total Change from 2013	<u>632</u>	<u>421</u>	<u>1,330</u>	<u>2,383</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 813</u>	<u>\$ 587</u>	<u>\$ 1,472</u>	<u>\$ 2,873</u>	<u>0</u>
2016 ALLOCATION METHOD					
CBDEPHQ	<u>32.4%</u>	<u>21.1%</u>	<u>46.6%</u>	<u>100.0%</u>	
Allocations	\$ 59	\$ 43	\$ 107	\$ 209	
Direct Assignments*	<u>754</u>	<u>544</u>	<u>1,365</u>	<u>2,664</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 813</u>	<u>\$ 587</u>	<u>\$ 1,472</u>	<u>\$ 2,873</u>	

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: E-2 Property Taxes

Witness: Peter R. Wall

Cost Center: 1100-0311-PROPERTY TAXES

Workpaper: E-2.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	496	508	485	503	490	500	1,238	3,091
Total Costs	\$ 496	\$ 508	\$ 485	\$ 503	\$ 490	\$ 500	\$ 1,238	\$ 3,091
DIRECT ASSIGNMENTS								
SDG&E	\$ 39	\$ 41	\$ 41	\$ 45	\$ 35	\$ 111	\$ 318	\$ 812
So Cal Gas	41	41	31	30	23	82	231	586
Subtotal - Utilities	\$ 80	\$ 82	\$ 71	\$ 75	\$ 58	\$ 193	\$ 550	\$ 1,398
Global/Retained	55	60	54	66	51	211	587	1,469
Total Direct Assignments	\$ 135	\$ 142	\$ 125	\$ 141	\$ 109	\$ 404	\$ 1,137	\$ 2,867
ALLOCATIONS								
SDG&E	\$ 139	\$ 147	\$ 137	\$ 134	\$ 147	\$ 27	\$ 28	\$ 64
So Cal Gas	157	151	146	139	143	20	21	46
Subtotal - Utilities	\$ 296	\$ 298	\$ 283	\$ 273	\$ 290	\$ 46	\$ 49	\$ 109
Global/Retained	66	68	77	89	92	50	52	115
Total Allocations	\$ 362	\$ 366	\$ 361	\$ 362	\$ 381	\$ 97	\$ 101	\$ 225
BILLED COSTS								
SDG&E	\$ 177	\$ 188	\$ 178	\$ 179	\$ 181	\$ 138	\$ 347	\$ 875
So Cal Gas	198	193	177	169	166	102	252	632
Subtotal - Utilities	\$ 376	\$ 380	\$ 354	\$ 348	\$ 348	\$ 239	\$ 599	\$ 1,507
Global/Retained	121	128	131	155	142	261	639	1,584
Total Billed Costs	\$ 496	\$ 508	\$ 485	\$ 503	\$ 490	\$ 500	\$ 1,238	\$ 3,091

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: E Facilities/Assets
Cost Center: E-3 Security Services
Workpaper: E-3

Witness: Peter R. Wall

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	21	17	17	20	17	18	18	18
Labor Costs	\$ 1,930	\$ 1,757	\$ 1,764	\$ 1,876	\$ 1,993	\$ 1,752	\$ 1,752	\$ 1,752
Non-Labor Costs	1,069	781	963	1,318	1,014	1,318	1,483	1,483
Total Costs	\$ 2,999	\$ 2,539	\$ 2,726	\$ 3,195	\$ 3,007	\$ 3,070	\$ 3,235	\$ 3,235
DIRECT ASSIGNMENTS								
SDG&E	\$ 97	\$ 105	\$ 139	\$ 150	\$ 191	\$ 225	\$ 225	\$ 225
So Cal Gas	1	12	170	392	188	-	165	165
Subtotal - Utilities	\$ 98	\$ 118	\$ 309	\$ 541	\$ 379	\$ 225	\$ 390	\$ 390
Global/Retained	15	95	143	238	218	140	76	76
Total Direct Assignments	\$ 113	\$ 213	\$ 452	\$ 779	\$ 597	\$ 365	\$ 466	\$ 466
ALLOCATIONS								
SDG&E	\$ 820	\$ 795	\$ 777	\$ 838	\$ 826	\$ 828	\$ 829	\$ 829
So Cal Gas	1,116	992	975	1,042	1,075	1,328	1,328	1,328
Subtotal - Utilities	\$ 1,936	\$ 1,787	\$ 1,752	\$ 1,880	\$ 1,902	\$ 2,155	\$ 2,156	\$ 2,156
Global/Retained	951	539	522	536	508	550	614	614
Total Allocations	\$ 2,887	\$ 2,326	\$ 2,274	\$ 2,415	\$ 2,410	\$ 2,706	\$ 2,770	\$ 2,770
BILLED COSTS								
SDG&E	\$ 917	\$ 900	\$ 916	\$ 987	\$ 1,017	\$ 1,053	\$ 1,054	\$ 1,054
So Cal Gas	1,117	1,004	1,145	1,434	1,264	1,328	1,493	1,493
Subtotal - Utilities	\$ 2,034	\$ 1,904	\$ 2,061	\$ 2,421	\$ 2,281	\$ 2,380	\$ 2,546	\$ 2,546
Global/Retained	965	634	665	774	726	690	689	689
Total Billed Costs	\$ 2,999	\$ 2,539	\$ 2,726	\$ 3,195	\$ 3,007	\$ 3,070	\$ 3,235	\$ 3,235

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: E Facilities/Assets
Department: E-3 Security Services
Workpaper: E-3 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 1,017	\$ 1,264	\$ 726	\$ 3,007	17
NERC Project labor charged in 2013	(134)	-	-	(134)	
Corporate Security Operations Center (transferred from SDG&E in 2014)	225	-	-	225	
Overall security contract fees, staffing and system support, allocated based on FTE's.	35	128	(25)	138	1
Change in Allocations 2013-2016	(89)	101	(12)	(0)	
Total Change from 2013	<u>36</u>	<u>229</u>	<u>(37)</u>	<u>228</u>	<u>1</u>
2016 - TEST YEAR	<u>\$ 1,054</u>	<u>\$ 1,493</u>	<u>\$ 689</u>	<u>\$ 3,235</u>	<u>18</u>
Allocations	\$ 829	\$ 1,328	\$ 614	\$ 2,770	
Direct Assignments	<u>225</u>	<u>165</u>	<u>76</u>	<u>466</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 1,054</u>	<u>\$ 1,493</u>	<u>\$ 689</u>	<u>\$ 3,235</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: E Facilities/Assets
Cost Center: E-3 Security Services
Workpaper: E-3 Esc

Witness: Peter R. Wall

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	21	17	17	20	17	18	18	18
Labor Costs	\$ 1,930	\$ 1,757	\$ 1,764	\$ 1,876	\$ 1,993	\$ 1,787	\$ 1,831	\$ 1,880
Non-Labor Costs	1,069	781	963	1,318	1,014	1,345	1,553	1,596
Total Costs	\$ 2,999	\$ 2,539	\$ 2,726	\$ 3,195	\$ 3,007	\$ 3,132	\$ 3,384	\$ 3,476
DIRECT ASSIGNMENTS								
SDG&E	\$ 97	\$ 105	\$ 139	\$ 150	\$ 191	\$ 230	\$ 236	\$ 242
So Cal Gas	1	12	170	392	188	-	173	178
Subtotal - Utilities	\$ 98	\$ 118	\$ 309	\$ 541	\$ 379	\$ 230	\$ 408	\$ 420
Global/Retained	15	95	143	238	218	142	79	81
Total Direct Assignments	\$ 113	\$ 213	\$ 452	\$ 779	\$ 597	\$ 372	\$ 488	\$ 501
ALLOCATIONS								
SDG&E	\$ 820	\$ 795	\$ 777	\$ 838	\$ 826	\$ 844	\$ 866	\$ 890
So Cal Gas	1,116	992	975	1,042	1,075	1,354	1,388	1,426
Subtotal - Utilities	\$ 1,936	\$ 1,787	\$ 1,752	\$ 1,880	\$ 1,902	\$ 2,199	\$ 2,254	\$ 2,316
Global/Retained	951	539	522	536	508	561	642	659
Total Allocations	\$ 2,887	\$ 2,326	\$ 2,274	\$ 2,415	\$ 2,410	\$ 2,760	\$ 2,896	\$ 2,975
BILLED COSTS								
SDG&E	\$ 917	\$ 900	\$ 916	\$ 987	\$ 1,017	\$ 1,074	\$ 1,102	\$ 1,132
So Cal Gas	1,117	1,004	1,145	1,434	1,264	1,354	1,561	1,604
Subtotal - Utilities	\$ 2,034	\$ 1,904	\$ 2,061	\$ 2,421	\$ 2,281	\$ 2,428	\$ 2,663	\$ 2,736
Global/Retained	965	634	665	774	726	704	721	740
Total Billed Costs	\$ 2,999	\$ 2,539	\$ 2,726	\$ 3,195	\$ 3,007	\$ 3,132	\$ 3,384	\$ 3,476

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E-3 Security Services

Witness: Peter R. Wall

Cost Center: 1100-0133-CORPORATE SECURITY DIR

Workpaper: E-3.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	16	14	13	16	14	15	15	15
Labor Costs	\$ 1,375	\$ 1,323	\$ 1,291	\$ 1,410	\$ 1,535	\$ 1,445	\$ 1,445	\$ 1,445
Non-Labor Costs	807	587	824	1,163	887	1,195	1,360	1,360
Total Costs	\$ 2,182	\$ 1,911	\$ 2,115	\$ 2,573	\$ 2,423	\$ 2,640	\$ 2,805	\$ 2,805
DIRECT ASSIGNMENTS								
SDG&E	\$ 95	\$ 86	\$ 90	\$ 96	\$ 135	\$ 225	\$ 225	\$ 225
So Cal Gas	-	-	152	373	164	-	165	165
Subtotal - Utilities	\$ 95	\$ 86	\$ 243	\$ 469	\$ 299	\$ 225	\$ 390	\$ 390
Global/Retained	8	-	2	80	68	76	76	76
Total Direct Assignments	\$ 103	\$ 86	\$ 244	\$ 548	\$ 367	\$ 301	\$ 466	\$ 466
ALLOCATIONS								
SDG&E	\$ 685	\$ 713	\$ 730	\$ 792	\$ 784	\$ 790	\$ 791	\$ 791
So Cal Gas	982	910	927	996	1,033	1,290	1,290	1,290
Subtotal - Utilities	\$ 1,667	\$ 1,623	\$ 1,657	\$ 1,788	\$ 1,816	\$ 2,080	\$ 2,081	\$ 2,081
Global/Retained	412	202	214	237	240	260	259	259
Total Allocations	\$ 2,079	\$ 1,825	\$ 1,871	\$ 2,025	\$ 2,056	\$ 2,340	\$ 2,340	\$ 2,340
BILLED COSTS								
SDG&E	\$ 780	\$ 799	\$ 820	\$ 887	\$ 919	\$ 1,015	\$ 1,016	\$ 1,016
So Cal Gas	982	910	1,080	1,369	1,196	1,290	1,455	1,455
Subtotal - Utilities	\$ 1,762	\$ 1,709	\$ 1,900	\$ 2,256	\$ 2,115	\$ 2,305	\$ 2,471	\$ 2,471
Global/Retained	420	202	216	316	308	335	335	335
Total Billed Costs	\$ 2,182	\$ 1,911	\$ 2,115	\$ 2,573	\$ 2,423	\$ 2,640	\$ 2,805	\$ 2,805

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Allocation Reconciliation**

(2013 \$000's)

Division: E Facilities/Assets

Witness: Peter R. Wall

Department: E-3 Security Services

Cost Center: 1100-0133-CORPORATE SECURITY DIR

Workpaper: E-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 919	\$ 1,196	\$ 308	\$ 2,423	14
Non-recurring NERC Project Labor	(134)			(134)	
Corporate Security Operations Center charges (transferred from SDG&E in 2014)	225	-	-	225	
Reduced services for Mexico and South America	-	-	(44)	(44)	
Net decrease of 1 position from 2013 budget, with 2 staff vacancies to be replaced with 1 Sr Special Agent.	30	51	6	88	1
Fees associated with new Security Management Software	25	40	8	73	
Additional Lobby Guard Support and increased contract fees	20	33	7	59	
Increased Travel and training for business growth	21	34	62	117	
Change in Allocations 2013-2016	(89)	101	(12)	(0)	
Total Change from 2013	<u>97</u>	<u>259</u>	<u>27</u>	<u>383</u>	<u>1</u>
2016 - TEST YEAR	<u>\$ 1,016</u>	<u>\$ 1,455</u>	<u>\$ 335</u>	<u>\$ 2,805</u>	<u>15</u>
2016 ALLOCATION METHOD					
CBHQSEC	<u>33.8%</u>	<u>55.1%</u>	<u>11.1%</u>	<u>100.0%</u>	
Allocations	\$ 791	\$ 1,290	\$ 259	\$ 2,340	
Direct Assignments	<u>225</u>	<u>165</u>	<u>76</u>	<u>466</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 1,016</u>	<u>\$ 1,455</u>	<u>\$ 335</u>	<u>\$ 2,806</u>	
Direct Assignment Details					
Corporate Security Operations Center	225			225	
Guard Services for SCG		165		165	
International Travel			76	76	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: E-3 Security Services

Witness: Peter R. Wall

Cost Center: 1100-0133-CORPORATE SECURITY DIR

Workpaper: E-3.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	16	14	13	16	14	15	15	15
Labor Costs	\$ 1,375	\$ 1,323	\$ 1,291	\$ 1,410	\$ 1,535	\$ 1,474	\$ 1,510	\$ 1,551
Non-Labor Costs	807	587	824	1,163	887	1,219	1,424	1,464
Total Costs	\$ 2,182	\$ 1,911	\$ 2,115	\$ 2,573	\$ 2,423	\$ 2,693	\$ 2,934	\$ 3,014
DIRECT ASSIGNMENTS								
SDG&E	\$ 95	\$ 86	\$ 90	\$ 96	\$ 135	\$ 230	\$ 236	\$ 242
So Cal Gas	-	-	152	373	164	-	173	178
Subtotal - Utilities	\$ 95	\$ 86	\$ 243	\$ 469	\$ 299	\$ 230	\$ 408	\$ 420
Global/Retained	8	-	2	80	68	77	79	81
Total Direct Assignments	\$ 103	\$ 86	\$ 244	\$ 548	\$ 367	\$ 307	\$ 488	\$ 501
ALLOCATIONS								
SDG&E	\$ 685	\$ 713	\$ 730	\$ 792	\$ 784	\$ 806	\$ 827	\$ 849
So Cal Gas	982	910	927	996	1,033	1,316	1,349	1,386
Subtotal - Utilities	\$ 1,667	\$ 1,623	\$ 1,657	\$ 1,788	\$ 1,816	\$ 2,122	\$ 2,176	\$ 2,235
Global/Retained	412	202	214	237	240	265	271	278
Total Allocations	\$ 2,079	\$ 1,825	\$ 1,871	\$ 2,025	\$ 2,056	\$ 2,387	\$ 2,446	\$ 2,513
BILLED COSTS								
SDG&E	\$ 780	\$ 799	\$ 820	\$ 887	\$ 919	\$ 1,035	\$ 1,062	\$ 1,092
So Cal Gas	982	910	1,080	1,369	1,196	1,316	1,521	1,563
Subtotal - Utilities	\$ 1,762	\$ 1,709	\$ 1,900	\$ 2,256	\$ 2,115	\$ 2,351	\$ 2,584	\$ 2,655
Global/Retained	420	202	216	316	308	342	350	360
Total Billed Costs	\$ 2,182	\$ 1,911	\$ 2,115	\$ 2,573	\$ 2,423	\$ 2,693	\$ 2,934	\$ 3,014

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E-3 Security Services

Witness: Peter R. Wall

Cost Center: 1100-0275-EXECUTIVE SECURITY

Workpaper: E-3.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	5	3	4	4	3	3	3	3
Labor Costs	\$ 555	\$ 390	\$ 352	\$ 396	\$ 367	\$ 197	\$ 197	\$ 197
Non-Labor Costs	262	182	111	115	102	105	105	105
Total Costs	\$ 818	\$ 571	\$ 463	\$ 511	\$ 470	\$ 302	\$ 302	\$ 302
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ 10	\$ 13	\$ 14	\$ 16	\$ -	\$ -	\$ -
So Cal Gas	1	7	8	8	7	-	-	-
Subtotal - Utilities	\$ 3	\$ 17	\$ 21	\$ 22	\$ 23	\$ -	\$ -	\$ -
Global/Retained	7	62	60	122	105	-	-	-
Total Direct Assignments	\$ 10	\$ 80	\$ 81	\$ 144	\$ 128	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 135	\$ 82	\$ 48	\$ 46	\$ 43	\$ 38	\$ 38	\$ 38
So Cal Gas	135	82	48	46	43	38	38	38
Subtotal - Utilities	\$ 269	\$ 164	\$ 95	\$ 92	\$ 85	\$ 76	\$ 76	\$ 76
Global/Retained	538	328	286	275	256	227	227	227
Total Allocations	\$ 808	\$ 492	\$ 382	\$ 367	\$ 342	\$ 302	\$ 302	\$ 302
BILLED COSTS								
SDG&E	\$ 137	\$ 92	\$ 60	\$ 60	\$ 59	\$ 38	\$ 38	\$ 38
So Cal Gas	135	89	56	54	50	38	38	38
Subtotal - Utilities	\$ 272	\$ 181	\$ 116	\$ 114	\$ 108	\$ 76	\$ 76	\$ 76
Global/Retained	546	390	347	397	361	227	227	227
Total Billed Costs	\$ 818	\$ 571	\$ 463	\$ 511	\$ 470	\$ 302	\$ 302	\$ 302

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: E Facilities/Assets

Witness: Peter R. Wall

Department: E-3 Security Services

Cost Center: 1100-0275-EXECUTIVE SECURITY

Workpaper: E-3.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 59	\$ 50	\$ 361	\$ 470	3
Fewer executives eligible for security and transportation services in 2014.	(21)	(12)	(135)	(168)	
Change in Allocations 2013-2016	(0)	(0)	0	(0)	
Total Change from 2013	<u>(21)</u>	<u>(12)</u>	<u>(135)</u>	<u>(168)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 227</u>	<u>\$ 302</u>	<u>3</u>
2016 ALLOCATION METHOD					
CBEXECSEC	<u>12.5%</u>	<u>12.5%</u>	<u>75.0%</u>	<u>100.0%</u>	
Allocations	\$ 38	\$ 38	\$ 227	\$ 302	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 227</u>	<u>\$ 302</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: E-3 Security Services

Witness: Peter R. Wall

Cost Center: 1100-0275-EXECUTIVE SECURITY

Workpaper: E-3.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	5	3	4	4	3	3	3	3
Labor Costs	\$ 555	\$ 390	\$ 352	\$ 396	\$ 367	\$ 201	\$ 206	\$ 211
Non-Labor Costs	262	182	111	115	102	107	110	113
Total Costs	\$ 818	\$ 571	\$ 463	\$ 511	\$ 470	\$ 308	\$ 316	\$ 324
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ 10	\$ 13	\$ 14	\$ 16	\$ -	\$ -	\$ -
So Cal Gas	1	7	8	8	7	-	-	-
Subtotal - Utilities	\$ 3	\$ 17	\$ 21	\$ 22	\$ 23	\$ -	\$ -	\$ -
Global/Retained	7	62	60	122	105	-	-	-
Total Direct Assignments	\$ 10	\$ 80	\$ 81	\$ 144	\$ 128	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 135	\$ 82	\$ 48	\$ 46	\$ 43	\$ 39	\$ 39	\$ 41
So Cal Gas	135	82	48	46	43	39	39	41
Subtotal - Utilities	\$ 269	\$ 164	\$ 95	\$ 92	\$ 85	\$ 77	\$ 79	\$ 81
Global/Retained	538	328	286	275	256	231	237	243
Total Allocations	\$ 808	\$ 492	\$ 382	\$ 367	\$ 342	\$ 308	\$ 316	\$ 324
BILLED COSTS								
SDG&E	\$ 137	\$ 92	\$ 60	\$ 60	\$ 59	\$ 39	\$ 39	\$ 41
So Cal Gas	135	89	56	54	50	39	39	41
Subtotal - Utilities	\$ 272	\$ 181	\$ 116	\$ 114	\$ 108	\$ 77	\$ 79	\$ 81
Global/Retained	546	390	347	397	361	231	237	243
Total Billed Costs	\$ 818	\$ 571	\$ 463	\$ 511	\$ 470	\$ 308	\$ 316	\$ 324

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E-3 Security Services

Witness: Peter R. Wall

Cost Center: 1100-0043-AFFILIATE SECURITY SERVICES

Workpaper: E-3.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ 44	\$ 121	\$ 71	\$ 90	\$ 110	\$ 110	\$ 110
Non-Labor Costs	-	13	27	41	25	18	18	18
Total Costs	\$ -	\$ 57	\$ 148	\$ 111	\$ 115	\$ 128	\$ 128	\$ 128
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 9	\$ 36	\$ 40	\$ 40	\$ -	\$ -	\$ -
So Cal Gas	-	5	9	11	18	-	-	-
Subtotal - Utilities	\$ -	\$ 14	\$ 45	\$ 50	\$ 58	\$ -	\$ -	\$ -
Global/Retained	-	33	82	37	45	64	-	-
Total Direct Assignments	\$ -	\$ 47	\$ 127	\$ 88	\$ 103	\$ 64	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	9	21	24	12	64	128	128
Total Allocations	\$ -	\$ 9	\$ 21	\$ 24	\$ 12	\$ 64	\$ 128	\$ 128
BILLED COSTS								
SDG&E	\$ -	\$ 9	\$ 36	\$ 40	\$ 40	\$ -	\$ -	\$ -
So Cal Gas	-	5	9	11	18	-	-	-
Subtotal - Utilities	\$ -	\$ 14	\$ 45	\$ 50	\$ 58	\$ -	\$ -	\$ -
Global/Retained	-	42	103	61	57	128	128	128
Total Billed Costs	\$ -	\$ 57	\$ 148	\$ 111	\$ 115	\$ 128	\$ 128	\$ 128

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: E Facilities/Assets

Witness: Peter R. Wall

Department: E-3 Security Services

Cost Center: 1100-0043-AFFILIATE SECURITY SERVICES

Workpaper: E-3.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 40	\$ 18	\$ 57	\$ 115	0
Direct assignments in 2013 not assumed for forecast years.	(40)	(18)	71	13	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>(40)</u>	<u>(18)</u>	<u>71</u>	<u>13</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 128</u>	<u>\$ 128</u>	<u>0</u>
2016 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 128	\$ 128	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 128</u>	<u>\$ 128</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: E-3 Security Services

Witness: Peter R. Wall

Cost Center: 1100-0043-AFFILIATE SECURITY SERVICES

Workpaper: E-3.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ 44	\$ 121	\$ 71	\$ 90	\$ 112	\$ 115	\$ 118
Non-Labor Costs	-	13	27	41	25	18	19	19
Total Costs	\$ -	\$ 57	\$ 148	\$ 111	\$ 115	\$ 131	\$ 134	\$ 137
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 9	\$ 36	\$ 40	\$ 40	\$ -	\$ -	\$ -
So Cal Gas	-	5	9	11	18	-	-	-
Subtotal - Utilities	\$ -	\$ 14	\$ 45	\$ 50	\$ 58	\$ -	\$ -	\$ -
Global/Retained	-	33	82	37	45	65	-	-
Total Direct Assignments	\$ -	\$ 47	\$ 127	\$ 88	\$ 103	\$ 65	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	9	21	24	12	65	134	137
Total Allocations	\$ -	\$ 9	\$ 21	\$ 24	\$ 12	\$ 65	\$ 134	\$ 137
BILLED COSTS								
SDG&E	\$ -	\$ 9	\$ 36	\$ 40	\$ 40	\$ -	\$ -	\$ -
So Cal Gas	-	5	9	11	18	-	-	-
Subtotal - Utilities	\$ -	\$ 14	\$ 45	\$ 50	\$ 58	\$ -	\$ -	\$ -
Global/Retained	-	42	103	61	57	131	134	137
Total Billed Costs	\$ -	\$ 57	\$ 148	\$ 111	\$ 115	\$ 131	\$ 134	\$ 137

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E Facilities/Assets

Witness: Peter R. Wall

Cost Center: E-4 Other Facilities

Workpaper: E-4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	761	158	258	242	295	260	260	260
Total Costs	\$ 761	\$ 158	\$ 258	\$ 242	\$ 295	\$ 260	\$ 260	\$ 260
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	647	(50)	-	-	52	-	-	-
Total Direct Assignments	\$ 647	\$ (50)	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ (46)	\$ (10)	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(53)	(10)	-	(5)	-	-	-	-
Subtotal - Utilities	\$ (99)	\$ (20)	\$ -	\$ (10)	\$ -	\$ -	\$ -	\$ -
Global/Retained	213	229	258	252	243	260	260	260
Total Allocations	\$ 113	\$ 209	\$ 258	\$ 242	\$ 243	\$ 260	\$ 260	\$ 260
BILLED COSTS								
SDG&E	\$ (46)	\$ (10)	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(53)	(10)	-	(5)	-	-	-	-
Subtotal - Utilities	\$ (99)	\$ (20)	\$ -	\$ (10)	\$ -	\$ -	\$ -	\$ -
Global/Retained	860	179	258	252	295	260	260	260
Total Billed Costs	\$ 761	\$ 158	\$ 258	\$ 242	\$ 295	\$ 260	\$ 260	\$ 260

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: E Facilities/Assets

Witness: Peter R. Wall

Cost Center: E-4 Other Facilities

Workpaper: E-4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	761	158	258	242	295	265	272	280
Total Costs	\$ 761	\$ 158	\$ 258	\$ 242	\$ 295	\$ 265	\$ 272	\$ 280
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	647	(50)	-	-	52	-	-	-
Total Direct Assignments	\$ 647	\$ (50)	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ (46)	\$ (10)	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(53)	(10)	-	(5)	-	-	-	-
Subtotal - Utilities	\$ (99)	\$ (20)	\$ -	\$ (10)	\$ -	\$ -	\$ -	\$ -
Global/Retained	213	229	258	252	243	265	272	280
Total Allocations	\$ 113	\$ 209	\$ 258	\$ 242	\$ 243	\$ 265	\$ 272	\$ 280
BILLED COSTS								
SDG&E	\$ (46)	\$ (10)	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(53)	(10)	-	(5)	-	-	-	-
Subtotal - Utilities	\$ (99)	\$ (20)	\$ -	\$ (10)	\$ -	\$ -	\$ -	\$ -
Global/Retained	860	179	258	252	295	265	272	280
Total Billed Costs	\$ 761	\$ 158	\$ 258	\$ 242	\$ 295	\$ 265	\$ 272	\$ 280

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E-4 Other Facilities

Witness: Peter R. Wall

Cost Center: 1100-0341-AIRCRAFT FRACTIONAL SHARE

Workpaper: E-4.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	227	234	217	255	295	260	260	260
Total Costs	\$ 227	\$ 234	\$ 217	\$ 255	\$ 295	\$ 260	\$ 260	\$ 260
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	52	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	227	234	217	255	243	260	260	260
Total Allocations	\$ 227	\$ 234	\$ 217	\$ 255	\$ 243	\$ 260	\$ 260	\$ 260
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	227	234	217	255	295	260	260	260
Total Billed Costs	\$ 227	\$ 234	\$ 217	\$ 255	\$ 295	\$ 260	\$ 260	\$ 260

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: E Facilities/Assets
Department: E-4 Other Facilities
Cost Center: 1100-0341-AIRCRAFT FRACTIONAL SHARE
Workpaper: E-4.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	SDGE	SoCal Gas	Global/ Retained	TOTAL	FTE's
2013 - BASE YEAR	\$ -	\$ -	\$ 295	\$ 295	0
Non-recurring maintenance costs.	-	-	(35)	(35)	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	-	-	(35)	(35)	0
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 260</u>	<u>\$ 260</u>	<u>0</u>
2016 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 260	\$ 260	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 260</u>	<u>\$ 260</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: E-4 Other Facilities

Witness: Peter R. Wall

Cost Center: 1100-0341-AIRCRAFT FRACTIONAL SHARE

Workpaper: E-4.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	227	234	217	255	295	265	272	280
Total Costs	\$ 227	\$ 234	\$ 217	\$ 255	\$ 295	\$ 265	\$ 272	\$ 280
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	52	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	227	234	217	255	243	265	272	280
Total Allocations	\$ 227	\$ 234	\$ 217	\$ 255	\$ 243	\$ 265	\$ 272	\$ 280
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	227	234	217	255	295	265	272	280
Total Billed Costs	\$ 227	\$ 234	\$ 217	\$ 255	\$ 295	\$ 265	\$ 272	\$ 280

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E-4 Other Facilities

Witness: Peter R. Wall

Cost Center: 1100-0391-HQ PROJECTS

Workpaper: E-4.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	69	(64)	46	-	1	-	-	-
Total Costs	\$ 69	\$ (64)	\$ 46	\$ -	\$ 1	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	64	(64)	-	-	1	-	-	-
Total Direct Assignments	\$ 64	\$ (64)	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	4	-	46	-	-	-	-	-
Total Allocations	\$ 5	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	68	(64)	46	-	1	-	-	-
Total Billed Costs	\$ 69	\$ (64)	\$ 46	\$ -	\$ 1	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E-4 Other Facilities

Witness: Peter R. Wall

Cost Center: 1100-0455-CASA AZUL

Workpaper: E-4.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	609	-	-	-	-	-	-	-
Total Costs	\$ 609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	609	-	-	-	-	-	-	-
Total Direct Assignments	\$ 609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	609	-	-	-	-	-	-	-
Total Billed Costs	\$ 609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E-4 Other Facilities

Witness: Peter R. Wall

Cost Center: 1100-0058-ACCOUNTS PAYABLE

Workpaper: E-4.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	(4)	(2)	(2)	(13)	-	-	-	-
Total Costs	\$ (4)	\$ (2)	\$ (2)	\$ (13)	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ (2)	\$ (1)	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(2)	(1)	-	(5)	-	-	-	-
Subtotal - Utilities	\$ (4)	\$ (2)	\$ -	\$ (10)	\$ -	\$ -	\$ -	\$ -
Global/Retained	(1)	(0)	(2)	(3)	-	-	-	-
Total Allocations	\$ (4)	\$ (2)	\$ (2)	\$ (13)	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ (2)	\$ (1)	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(2)	(1)	-	(5)	-	-	-	-
Subtotal - Utilities	\$ (4)	\$ (2)	\$ -	\$ (10)	\$ -	\$ -	\$ -	\$ -
Global/Retained	(1)	(0)	(2)	(3)	-	-	-	-
Total Billed Costs	\$ (4)	\$ (2)	\$ (2)	\$ (13)	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E-4 Other Facilities

Witness: Peter R. Wall

Cost Center: 1100-0314-MISCELLANEOUS REVENUE

Workpaper: E-4.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	(140)	(9)	(4)	-	-	-	-	-
Total Costs	\$ (140)	\$ (9)	\$ (4)	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	(26)	14	-	-	-	-	-	-
Total Direct Assignments	\$ (26)	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ (45)	\$ (9)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(52)	(9)	-	-	-	-	-	-
Subtotal - Utilities	\$ (97)	\$ (18)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	(17)	(4)	(4)	-	-	-	-	-
Total Allocations	\$ (114)	\$ (23)	\$ (4)	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ (45)	\$ (9)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(52)	(9)	-	-	-	-	-	-
Subtotal - Utilities	\$ (97)	\$ (18)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	(43)	10	(4)	-	-	-	-	-
Total Billed Costs	\$ (140)	\$ (9)	\$ (4)	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Pension & Benefits

Workpaper: F

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 38,044	\$ 30,767	\$ 36,379	\$ 24,271	\$ 35,415	\$ 26,589	\$ 26,644	\$ 26,689
Non-Labor Costs	63,136	45,669	60,418	52,341	38,856	43,421	43,749	44,242
Total Costs	\$ 101,180	\$ 76,436	\$ 96,797	\$ 76,612	\$ 74,271	\$ 70,011	\$ 70,393	\$ 70,931
DIRECT ASSIGNMENTS								
SDG&E	\$ 6,414	\$ 6,798	\$ 5,470	\$ 5,391	\$ 5,555	\$ 3,534	\$ 3,604	\$ 3,664
So Cal Gas	5,983	5,540	4,943	3,910	4,433	3,026	3,076	3,130
Subtotal - Utilities	\$ 12,397	\$ 12,338	\$ 10,414	\$ 9,301	\$ 9,988	\$ 6,561	\$ 6,680	\$ 6,793
Global/Retained	52,155	32,568	51,047	39,168	36,753	35,138	35,457	35,943
Total Direct Assignments	\$ 64,552	\$ 44,905	\$ 61,460	\$ 48,470	\$ 46,741	\$ 41,699	\$ 42,137	\$ 42,736
ALLOCATIONS								
SDG&E	\$ 11,147	\$ 9,738	\$ 9,384	\$ 8,109	\$ 8,173	\$ 7,866	\$ 7,923	\$ 7,928
So Cal Gas	10,738	8,918	9,135	7,438	7,419	7,723	7,736	7,709
Subtotal - Utilities	\$ 21,885	\$ 18,656	\$ 18,519	\$ 15,546	\$ 15,592	\$ 15,589	\$ 15,659	\$ 15,636
Global/Retained	14,743	12,875	16,818	12,597	11,938	12,723	12,597	12,559
Total Allocations	\$ 36,628	\$ 31,530	\$ 35,337	\$ 28,143	\$ 27,530	\$ 28,312	\$ 28,256	\$ 28,195
BILLED COSTS								
SDG&E	\$ 17,561	\$ 16,536	\$ 14,854	\$ 13,499	\$ 13,728	\$ 11,400	\$ 11,527	\$ 11,591
So Cal Gas	16,721	14,458	14,079	11,348	11,852	10,749	10,812	10,838
Subtotal - Utilities	\$ 34,282	\$ 30,993	\$ 28,932	\$ 24,847	\$ 25,580	\$ 22,149	\$ 22,339	\$ 22,430
Global/Retained	66,898	45,442	67,864	51,765	48,691	47,862	48,054	48,502
Total Billed Costs	\$ 101,180	\$ 76,436	\$ 96,797	\$ 76,612	\$ 74,271	\$ 70,011	\$ 70,393	\$ 70,931

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Pension & Benefits

Workpaper: F Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 13,728	\$ 11,852	\$ 48,691	\$ 74,271	0
ICP above target paid in 2013, forecasted at target for 2016	(1,759)	(1,469)	(5,573)	(8,802)	
Decrease in post-retirement benefit expense as projected by actuary	(426)	(354)	(2,621)	(3,401)	
Increase in long-term incentive plan issuances	333	251	4,391	4,976	
2013 Global restricted stock costs not reflected in base year amounts	-	-	3,758	3,758	
Change in other benefit costs	(9)	43	94	128	
Change in Allocations 2013-2016	(278)	510	(232)	0	
Total Change from 2013	<u>(2,136)</u>	<u>(1,014)</u>	<u>(190)</u>	<u>(3,340)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 11,591</u>	<u>\$ 10,838</u>	<u>\$ 48,502</u>	<u>\$ 70,931</u>	<u>0</u>
Allocations	\$ 7,928	\$ 7,709	\$ 12,559	\$ 28,195	
Direct Assignments	<u>3,664</u>	<u>3,130</u>	<u>35,943</u>	<u>42,736</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 11,591</u>	<u>\$ 10,838</u>	<u>\$ 48,502</u>	<u>\$ 70,931</u>	

Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Allocation Change for Utilities
(2013 \$ - 000's)

Division: **Benefits**

Witness: **Peter R. Wall**

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCal Gas</u>	<u>Total Utilities</u>
F-1.1	1100-0802-P&B OVERHEAD	(56)	165	109
F-1.2	1100-0370-LIFE INSURANCE	-	-	-
F-1.3	1100-0306-PENSION (FAS87)	-	-	-
F-1.4	1100-0433-LIAB INS - GROUP EXECUTIV	-	-	-
	F-1 Employee Benefits	<u>(56)</u>	<u>165</u>	<u>109</u>
F-2.1	1100-0803-PAYROLL TAX	(11)	69	58
	F-2 Payroll Taxes	<u>(11)</u>	<u>69</u>	<u>58</u>
F-3.1	1100-0800-EXECUTIVE ICP	(23)	17	(6)
F-3.2	1100-0801-ICP OVERHEAD	(38)	123	85
F-3.3	1100-0369-CORPORATE BENEFITS	-	-	-
	F-3 Incentive Compensation	<u>(61)</u>	<u>140</u>	<u>79</u>
F-4.1	1100-0805-RESTRICTED STOCK	(133)	93	(40)
F-4.2	1100-0811-STOCK OPTIONS	-	-	-
F-4.3	1100-0806-LIFE INSURANCE	-	-	-
F-4.4	1100-0129-EXECUTIVE BENEFITS	-	-	-
F-4.5	1100-0310-AFFILIATE BENEFITS	-	-	-
	F-4 Long-Term Incentives	<u>(133)</u>	<u>93</u>	<u>(40)</u>
F-5.1	1100-0804-SERP	(17)	43	26
	F-5 Supplemental Retirement	<u>(17)</u>	<u>43</u>	<u>26</u>
F	Total Benefits	<u><u>(278)</u></u>	<u><u>510</u></u>	<u><u>232</u></u>

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Escalation Reconciliation**

(\$000's)

Division: Pension & Benefits

Witness: Peter R. Wall

Workpaper: F Esc Recon

This workpaper details the methodology rates used to escalate the 2016 Forecast stated in 2013 \$'s in Testimony tables and in Workpapers F Department Summaries, to the 2016 \$'s as shown in Testimony tables and in Workpapers F Escalated Department Summaries

	2016 Forecast (in 2013 \$'s)			D Labor/ Non-Labor Indexes	2016 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs (A + B)		E Standard Escalated 2016 \$'s (A X D)	F Total Escalated Costs (B + E)
F-1 Employee Benefits						
Labor	\$ 10,107	\$ -	\$ 10,107	2.1458	\$ 10,843	\$ 10,843
Non-Labor	-	656	656	2.1524	-	656
Total	10,107	656	10,762		10,843	11,499
F-2 Payroll Taxes						
Labor	4,834	-	4,834	2.1458	5,186	5,186
Non-Labor	-	-	-	2.1524	-	-
Total	4,834	-	4,834		5,186	5,186
F-3 Incentive Compensation						
Labor	11,749	-	11,749	2.1458	12,606	12,606
Non-Labor	-	0	0	2.1524	-	0
Total	11,749	0	11,749		12,606	12,606
F-4 Long-Term Incentives						
Labor	-	-	-	2.1458	-	-
Non-Labor	-	34,016	34,016	2.1524	-	34,016
Total	-	34,016	34,016		-	34,016
F-5 Supplemental Retirement						
Labor	-	-	-	2.1458	-	-
Non-Labor	-	9,570	9,570	2.1524	-	9,570
Total	-	9,570	9,570		-	9,570
Benefits						
Labor	26,689	-	26,689		28,635	28,635
Non-Labor	-	44,242	44,242		-	44,242
Total	\$ 26,689	\$ 44,242	\$ 70,931		\$ 28,635	\$ 72,877

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Pension & Benefits

Workpaper: F Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 38,044	\$ 30,767	\$ 36,379	\$ 24,271	\$ 35,415	\$ 27,119	\$ 27,835	\$ 28,635
Non-Labor Costs	63,136	45,669	60,418	52,341	38,856	43,421	43,749	44,242
Total Costs	\$ 101,180	\$ 76,436	\$ 96,797	\$ 76,612	\$ 74,271	\$ 70,540	\$ 71,584	\$ 72,877
DIRECT ASSIGNMENTS								
SDG&E	\$ 6,414	\$ 6,798	\$ 5,470	\$ 5,391	\$ 5,555	\$ 3,534	\$ 3,604	\$ 3,664
So Cal Gas	5,983	5,540	4,943	3,910	4,433	3,026	3,076	3,130
Subtotal - Utilities	\$ 12,397	\$ 12,338	\$ 10,414	\$ 9,301	\$ 9,988	\$ 6,561	\$ 6,680	\$ 6,793
Global/Retained	52,155	32,568	51,047	39,168	36,753	35,138	35,457	35,943
Total Direct Assignments	\$ 64,552	\$ 44,905	\$ 61,460	\$ 48,470	\$ 46,741	\$ 41,699	\$ 42,137	\$ 42,736
ALLOCATIONS								
SDG&E	\$ 11,147	\$ 9,738	\$ 9,384	\$ 8,109	\$ 8,173	\$ 8,010	\$ 8,249	\$ 8,463
So Cal Gas	10,738	8,918	9,135	7,438	7,419	7,863	8,055	8,229
Subtotal - Utilities	\$ 21,885	\$ 18,656	\$ 18,519	\$ 15,546	\$ 15,592	\$ 15,873	\$ 16,304	\$ 16,692
Global/Retained	14,743	12,875	16,818	12,597	11,938	12,968	13,143	13,449
Total Allocations	\$ 36,628	\$ 31,530	\$ 35,337	\$ 28,143	\$ 27,530	\$ 28,841	\$ 29,447	\$ 30,141
BILLED COSTS								
SDG&E	\$ 17,561	\$ 16,536	\$ 14,854	\$ 13,499	\$ 13,728	\$ 11,544	\$ 11,854	\$ 12,127
So Cal Gas	16,721	14,458	14,079	11,348	11,852	10,890	11,130	11,358
Subtotal - Utilities	\$ 34,282	\$ 30,993	\$ 28,932	\$ 24,847	\$ 25,580	\$ 22,434	\$ 22,984	\$ 23,485
Global/Retained	66,898	45,442	67,864	51,765	48,691	48,106	48,600	49,392
Total Billed Costs	\$ 101,180	\$ 76,436	\$ 96,797	\$ 76,612	\$ 74,271	\$ 70,540	\$ 71,584	\$ 72,877

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F Pension & Benefits
Cost Center: F-1 Employee Benefits
Workpaper: F-1

Witness: Peter R. Wall

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 13,217	\$ 11,279	\$ 11,388	\$ 8,570	\$ 10,296	\$ 10,022	\$ 10,087	\$ 10,107
Non-Labor Costs	3,439	83	90	625	882	755	664	656
Total Costs	\$ 16,656	\$ 11,363	\$ 11,479	\$ 9,195	\$ 11,179	\$ 10,777	\$ 10,751	\$ 10,762
DIRECT ASSIGNMENTS								
SDG&E	\$ 62	\$ 77	\$ 59	\$ 63	\$ 62	\$ 19	\$ 16	\$ 16
So Cal Gas	59	50	31	45	30	18	16	15
Subtotal - Utilities	\$ 120	\$ 127	\$ 90	\$ 109	\$ 93	\$ 36	\$ 32	\$ 32
Global/Retained	4,202	605	576	215	914	719	632	624
Total Direct Assignments	\$ 4,322	\$ 732	\$ 665	\$ 324	\$ 1,006	\$ 755	\$ 664	\$ 656
ALLOCATIONS								
SDG&E	\$ 4,031	\$ 3,491	\$ 3,229	\$ 2,592	\$ 3,029	\$ 2,897	\$ 2,931	\$ 2,947
So Cal Gas	3,838	3,186	3,113	2,343	2,733	2,843	2,867	2,872
Subtotal - Utilities	\$ 7,869	\$ 6,677	\$ 6,342	\$ 4,935	\$ 5,762	\$ 5,740	\$ 5,798	\$ 5,819
Global/Retained	4,465	3,954	4,471	3,937	4,410	4,282	4,289	4,288
Total Allocations	\$ 12,334	\$ 10,630	\$ 10,813	\$ 8,872	\$ 10,172	\$ 10,022	\$ 10,087	\$ 10,107
BILLED COSTS								
SDG&E	\$ 4,093	\$ 3,568	\$ 3,288	\$ 2,655	\$ 3,091	\$ 2,916	\$ 2,948	\$ 2,963
So Cal Gas	3,896	3,236	3,144	2,389	2,763	2,860	2,882	2,887
Subtotal - Utilities	\$ 7,989	\$ 6,804	\$ 6,432	\$ 5,044	\$ 5,855	\$ 5,776	\$ 5,830	\$ 5,850
Global/Retained	8,667	4,559	5,047	4,152	5,324	5,001	4,921	4,912
Total Billed Costs	\$ 16,656	\$ 11,363	\$ 11,479	\$ 9,195	\$ 11,179	\$ 10,777	\$ 10,751	\$ 10,762

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: F Pension & Benefits

Witness: Peter R. Wall

Cost Center: F-1 Employee Benefits

Workpaper: F-1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 13,217	\$ 11,279	\$ 11,388	\$ 8,570	\$ 10,296	\$ 10,221	\$ 10,538	\$ 10,843
Non-Labor Costs	3,439	83	90	625	882	755	664	656
Total Costs	\$ 16,656	\$ 11,363	\$ 11,479	\$ 9,195	\$ 11,179	\$ 10,977	\$ 11,202	\$ 11,499
DIRECT ASSIGNMENTS								
SDG&E	\$ 62	\$ 77	\$ 59	\$ 63	\$ 62	\$ 19	\$ 16	\$ 16
So Cal Gas	59	50	31	45	30	18	16	15
Subtotal - Utilities	\$ 120	\$ 127	\$ 90	\$ 109	\$ 93	\$ 36	\$ 32	\$ 32
Global/Retained	4,202	605	576	215	914	719	632	624
Total Direct Assignments	\$ 4,322	\$ 732	\$ 665	\$ 324	\$ 1,006	\$ 755	\$ 664	\$ 656
ALLOCATIONS								
SDG&E	\$ 4,031	\$ 3,491	\$ 3,229	\$ 2,592	\$ 3,029	\$ 2,955	\$ 3,062	\$ 3,162
So Cal Gas	3,838	3,186	3,113	2,343	2,733	2,899	2,995	3,081
Subtotal - Utilities	\$ 7,869	\$ 6,677	\$ 6,342	\$ 4,935	\$ 5,762	\$ 5,854	\$ 6,057	\$ 6,243
Global/Retained	4,465	3,954	4,471	3,937	4,410	4,367	4,481	4,600
Total Allocations	\$ 12,334	\$ 10,630	\$ 10,813	\$ 8,872	\$ 10,172	\$ 10,221	\$ 10,538	\$ 10,843
BILLED COSTS								
SDG&E	\$ 4,093	\$ 3,568	\$ 3,288	\$ 2,655	\$ 3,091	\$ 2,974	\$ 3,079	\$ 3,178
So Cal Gas	3,896	3,236	3,144	2,389	2,763	2,917	3,010	3,096
Subtotal - Utilities	\$ 7,989	\$ 6,804	\$ 6,432	\$ 5,044	\$ 5,855	\$ 5,891	\$ 6,089	\$ 6,275
Global/Retained	8,667	4,559	5,047	4,152	5,324	5,086	5,113	5,225
Total Billed Costs	\$ 16,656	\$ 11,363	\$ 11,479	\$ 9,195	\$ 11,179	\$ 10,977	\$ 11,202	\$ 11,499

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits

Witness: Peter R. Wall

Department: F-1 Employee Benefits

Workpaper: F-1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 3,091	\$ 2,763	\$ 5,324	\$ 11,179	0
Lower medical costs expected due to change in cost sharing from 2013 to 2016	(23)	(13)	(39)	(75)	
Decrease in post-retirement benefit expense as projected by actuary	(48)	(28)	(265)	(341)	
Change in Allocations 2013-2016	(56)	165	(109)	0	
Total Change from 2013	<u>(128)</u>	<u>124</u>	<u>(412)</u>	<u>(416)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 2,963</u>	<u>\$ 2,887</u>	<u>\$ 4,912</u>	<u>\$ 10,762</u>	<u>0</u>
Allocations	\$ 2,947	\$ 2,872	\$ 4,288	\$ 10,107	
Direct Assignments	<u>16</u>	<u>15</u>	<u>624</u>	<u>656</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 2,963</u>	<u>\$ 2,887</u>	<u>\$ 4,912</u>	<u>\$ 10,762</u>	

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: F-1 Employee Benefits

Witness: Peter R. Wall

Cost Center: 1100-0802-P&B OVERHEAD

Workpaper: F-1.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 12,396	\$ 10,633	\$ 10,816	\$ 8,876	\$ 10,296	\$ 10,022	\$ 10,087	\$ 10,107
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 12,396	\$ 10,633	\$ 10,816	\$ 8,876	\$ 10,296	\$ 10,022	\$ 10,087	\$ 10,107
DIRECT ASSIGNMENTS								
SDG&E	\$ 30	\$ 37	\$ 36	\$ 28	\$ 41	\$ -	\$ -	\$ -
So Cal Gas	25	15	8	14	11	-	-	-
Subtotal - Utilities	\$ 55	\$ 53	\$ 44	\$ 42	\$ 52	\$ -	\$ -	\$ -
Global/Retained	84	33	49	57	72	-	-	-
Total Direct Assignments	\$ 138	\$ 86	\$ 93	\$ 99	\$ 124	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 4,002	\$ 3,457	\$ 3,196	\$ 2,558	\$ 3,029	\$ 2,897	\$ 2,931	\$ 2,947
So Cal Gas	3,804	3,151	3,079	2,318	2,733	2,843	2,867	2,872
Subtotal - Utilities	\$ 7,807	\$ 6,609	\$ 6,274	\$ 4,877	\$ 5,762	\$ 5,740	\$ 5,798	\$ 5,819
Global/Retained	4,451	3,938	4,449	3,900	4,410	4,282	4,289	4,288
Total Allocations	\$ 12,258	\$ 10,547	\$ 10,723	\$ 8,777	\$ 10,172	\$ 10,022	\$ 10,087	\$ 10,107
BILLED COSTS								
SDG&E	\$ 4,032	\$ 3,495	\$ 3,232	\$ 2,587	\$ 3,069	\$ 2,897	\$ 2,931	\$ 2,947
So Cal Gas	3,829	3,167	3,087	2,332	2,745	2,843	2,867	2,872
Subtotal - Utilities	\$ 7,861	\$ 6,661	\$ 6,318	\$ 4,919	\$ 5,814	\$ 5,740	\$ 5,798	\$ 5,819
Global/Retained	4,535	3,972	4,498	3,957	4,482	4,282	4,289	4,288
Total Billed Costs	\$ 12,396	\$ 10,633	\$ 10,816	\$ 8,876	\$ 10,296	\$ 10,022	\$ 10,087	\$ 10,107

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits
Department: F-1 Employee Benefits
Cost Center: 1100-0802-P&B OVERHEAD
Workpaper: F-1.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 3,069	\$ 2,745	\$ 4,482	\$ 10,296	0
Lower medical costs expected due to change in cost sharing from 2013 to 2016	(23)	(13)	(39)	(75)	
Decrease in post-retirement benefit expense as projected by actuary	(43)	(25)	(47)	(115)	
Change in Allocations 2013-2016	(56)	165	(109)	0	
Total Change from 2013	<u>(122)</u>	<u>127</u>	<u>(195)</u>	<u>(190)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 2,947</u>	<u>\$ 2,872</u>	<u>\$ 4,288</u>	<u>\$ 10,107</u>	<u>0</u>
2016 ALLOCATION METHOD					
	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ 2,947	\$ 2,872	\$ 4,288	\$ 10,107	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 2,947</u>	<u>\$ 2,872</u>	<u>\$ 4,288</u>	<u>\$ 10,107</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-1 Employee Benefits

Witness: Peter R. Wall

Cost Center: 1100-0802-P&B OVERHEAD

Workpaper: F-1.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 12,396	\$ 10,633	\$ 10,816	\$ 8,876	\$ 10,296	\$ 10,221	\$ 10,538	\$ 10,843
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 12,396	\$ 10,633	\$ 10,816	\$ 8,876	\$ 10,296	\$ 10,221	\$ 10,538	\$ 10,843
DIRECT ASSIGNMENTS								
SDG&E	\$ 30	\$ 37	\$ 36	\$ 28	\$ 41	\$ -	\$ -	\$ -
So Cal Gas	25	15	8	14	11	-	-	-
Subtotal - Utilities	\$ 55	\$ 53	\$ 44	\$ 42	\$ 52	\$ -	\$ -	\$ -
Global/Retained	84	33	49	57	72	-	-	-
Total Direct Assignments	\$ 138	\$ 86	\$ 93	\$ 99	\$ 124	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 4,002	\$ 3,457	\$ 3,196	\$ 2,558	\$ 3,029	\$ 2,955	\$ 3,062	\$ 3,162
So Cal Gas	3,804	3,151	3,079	2,318	2,733	2,899	2,995	3,081
Subtotal - Utilities	\$ 7,807	\$ 6,609	\$ 6,274	\$ 4,877	\$ 5,762	\$ 5,854	\$ 6,057	\$ 6,243
Global/Retained	4,451	3,938	4,449	3,900	4,410	4,367	4,481	4,600
Total Allocations	\$ 12,258	\$ 10,547	\$ 10,723	\$ 8,777	\$ 10,172	\$ 10,221	\$ 10,538	\$ 10,843
BILLED COSTS								
SDG&E	\$ 4,032	\$ 3,495	\$ 3,232	\$ 2,587	\$ 3,069	\$ 2,955	\$ 3,062	\$ 3,162
So Cal Gas	3,829	3,167	3,087	2,332	2,745	2,899	2,995	3,081
Subtotal - Utilities	\$ 7,861	\$ 6,661	\$ 6,318	\$ 4,919	\$ 5,814	\$ 5,854	\$ 6,057	\$ 6,243
Global/Retained	4,535	3,972	4,498	3,957	4,482	4,367	4,481	4,600
Total Billed Costs	\$ 12,396	\$ 10,633	\$ 10,816	\$ 8,876	\$ 10,296	\$ 10,221	\$ 10,538	\$ 10,843

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: F-1 Employee Benefits

Witness: Peter R. Wall

Cost Center: 1100-0370-LIFE INSURANCE

Workpaper: F-1.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 821	\$ 646	\$ 572	\$ (306)	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	530	882	755	664	656
Total Costs	\$ 821	\$ 646	\$ 572	\$ 225	\$ 882	\$ 755	\$ 664	\$ 656
DIRECT ASSIGNMENTS								
SDG&E	\$ 32	\$ 40	\$ 23	\$ 35	\$ 22	\$ 19	\$ 16	\$ 16
So Cal Gas	34	35	23	31	19	18	16	15
Subtotal - Utilities	\$ 66	\$ 75	\$ 46	\$ 67	\$ 41	\$ 36	\$ 32	\$ 32
Global/Retained	756	572	526	158	841	719	632	624
Total Direct Assignments	\$ 821	\$ 646	\$ 572	\$ 225	\$ 882	\$ 755	\$ 664	\$ 656
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 32	\$ 40	\$ 23	\$ 35	\$ 22	\$ 19	\$ 16	\$ 16
So Cal Gas	34	35	23	31	19	18	16	15
Subtotal - Utilities	\$ 66	\$ 75	\$ 46	\$ 67	\$ 41	\$ 36	\$ 32	\$ 32
Global/Retained	756	572	526	158	841	719	632	624
Total Billed Costs	\$ 821	\$ 646	\$ 572	\$ 225	\$ 882	\$ 755	\$ 664	\$ 656

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits
Department: F-1 Employee Benefits
Cost Center: 1100-0370-LIFE INSURANCE
Workpaper: F-1.2 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 22	\$ 19	\$ 841	\$ 882	0
Decrease in post-retirement benefit expense as projected by actuary	(6)	(4)	(217)	(226)	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>(6)</u>	<u>(4)</u>	<u>(217)</u>	<u>(226)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 16</u>	<u>\$ 15</u>	<u>\$ 624</u>	<u>\$ 656</u>	<u>0</u>
2016 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>16</u>	<u>15</u>	<u>624</u>	<u>656</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 16</u>	<u>\$ 15</u>	<u>\$ 624</u>	<u>\$ 656</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-1 Employee Benefits

Witness: Peter R. Wall

Cost Center: 1100-0370-LIFE INSURANCE

Workpaper: F-1.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 821	\$ 646	\$ 572	\$ (306)	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	530	882	755	664	656
Total Costs	\$ 821	\$ 646	\$ 572	\$ 225	\$ 882	\$ 755	\$ 664	\$ 656
DIRECT ASSIGNMENTS								
SDG&E	\$ 32	\$ 40	\$ 23	\$ 35	\$ 22	\$ 19	\$ 16	\$ 16
So Cal Gas	34	35	23	31	19	18	16	15
Subtotal - Utilities	\$ 66	\$ 75	\$ 46	\$ 67	\$ 41	\$ 36	\$ 32	\$ 32
Global/Retained	756	572	526	158	841	719	632	624
Total Direct Assignments	\$ 821	\$ 646	\$ 572	\$ 225	\$ 882	\$ 755	\$ 664	\$ 656
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 32	\$ 40	\$ 23	\$ 35	\$ 22	\$ 19	\$ 16	\$ 16
So Cal Gas	34	35	23	31	19	18	16	15
Subtotal - Utilities	\$ 66	\$ 75	\$ 46	\$ 67	\$ 41	\$ 36	\$ 32	\$ 32
Global/Retained	756	572	526	158	841	719	632	624
Total Billed Costs	\$ 821	\$ 646	\$ 572	\$ 225	\$ 882	\$ 755	\$ 664	\$ 656

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-1 Employee Benefits

Witness: Peter R. Wall

Cost Center: 1100-0306-PENSION (FAS87)

Workpaper: F-1.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	3,363	-	-	-	-	-	-	-
Total Costs	\$ 3,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	3,363	-	-	-	-	-	-	-
Total Direct Assignments	\$ 3,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	3,363	-	-	-	-	-	-	-
Total Billed Costs	\$ 3,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-1 Employee Benefits

Witness: Peter R. Wall

Cost Center: 1100-0433-LIAB INS - GROUP EXECUTIV

Workpaper: F-1.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	76	83	90	95	(0)	-	0	(0)
Total Costs	<u>\$ 76</u>	<u>\$ 83</u>	<u>\$ 90</u>	<u>\$ 95</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ (0)</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 29	\$ 34	\$ 33	\$ 33	\$ 0	\$ -	\$ 0	\$ (0)
So Cal Gas	33	35	35	25	0	-	-	(0)
Subtotal - Utilities	<u>\$ 62</u>	<u>\$ 68</u>	<u>\$ 68</u>	<u>\$ 58</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ (0)</u>
Global/Retained	14	15	23	37	(0)	-	(0)	(0)
Total Allocations	<u>\$ 76</u>	<u>\$ 83</u>	<u>\$ 90</u>	<u>\$ 95</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 29	\$ 34	\$ 33	\$ 33	\$ 0	\$ -	\$ 0	\$ (0)
So Cal Gas	33	35	35	25	0	-	-	(0)
Subtotal - Utilities	<u>\$ 62</u>	<u>\$ 68</u>	<u>\$ 68</u>	<u>\$ 58</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ (0)</u>
Global/Retained	14	15	23	37	(0)	-	(0)	(0)
Total Billed Costs	<u>\$ 76</u>	<u>\$ 83</u>	<u>\$ 90</u>	<u>\$ 95</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-2 Payroll Taxes

Witness: Peter R. Wall

Cost Center: 1100-0803-PAYROLL TAX

Workpaper: F-2.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 6,152	\$ 3,812	\$ 4,368	\$ 4,668	\$ 4,342	\$ 4,793	\$ 4,824	\$ 4,834
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 6,152	\$ 3,812	\$ 4,368	\$ 4,668	\$ 4,342	\$ 4,793	\$ 4,824	\$ 4,834
DIRECT ASSIGNMENTS								
SDG&E	\$ 43	\$ 19	\$ 17	\$ 19	\$ 18	\$ -	\$ -	\$ -
So Cal Gas	31	11	5	9	6	-	-	-
Subtotal - Utilities	\$ 74	\$ 31	\$ 22	\$ 27	\$ 24	\$ -	\$ -	\$ -
Global/Retained	112	37	33	42	37	-	-	-
Total Direct Assignments	\$ 186	\$ 68	\$ 55	\$ 69	\$ 61	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,914	\$ 1,236	\$ 1,300	\$ 1,386	\$ 1,272	\$ 1,386	\$ 1,402	\$ 1,409
So Cal Gas	1,831	1,126	1,231	1,217	1,150	1,360	1,371	1,373
Subtotal - Utilities	\$ 3,745	\$ 2,362	\$ 2,532	\$ 2,604	\$ 2,421	\$ 2,745	\$ 2,773	\$ 2,783
Global/Retained	2,221	1,382	1,781	1,995	1,860	2,048	2,051	2,051
Total Allocations	\$ 5,966	\$ 3,744	\$ 4,313	\$ 4,599	\$ 4,281	\$ 4,793	\$ 4,824	\$ 4,834
BILLED COSTS								
SDG&E	\$ 1,957	\$ 1,255	\$ 1,317	\$ 1,405	\$ 1,290	\$ 1,386	\$ 1,402	\$ 1,409
So Cal Gas	1,862	1,137	1,236	1,226	1,155	1,360	1,371	1,373
Subtotal - Utilities	\$ 3,819	\$ 2,392	\$ 2,553	\$ 2,631	\$ 2,445	\$ 2,745	\$ 2,773	\$ 2,783
Global/Retained	2,332	1,420	1,814	2,037	1,897	2,048	2,051	2,051
Total Billed Costs	\$ 6,152	\$ 3,812	\$ 4,368	\$ 4,668	\$ 4,342	\$ 4,793	\$ 4,824	\$ 4,834

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits
Department: F-2 Payroll Taxes
Cost Center: 1100-0803-PAYROLL TAX
Workpaper: F-2.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 1,290	\$ 1,155	\$ 1,897	\$ 4,342	0
Increase in payroll taxes	130	149	212	491	
Change in Allocations 2013-2016	(11)	69	(58)	(0)	
Total Change from 2013	<u>120</u>	<u>218</u>	<u>154</u>	<u>491</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 1,409</u>	<u>\$ 1,373</u>	<u>\$ 2,051</u>	<u>\$ 4,834</u>	<u>0</u>
2016 ALLOCATION METHOD					
	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ 1,409	\$ 1,373	\$ 2,051	\$ 4,834	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 1,409</u>	<u>\$ 1,373</u>	<u>\$ 2,051</u>	<u>\$ 4,834</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-2 Payroll Taxes

Witness: Peter R. Wall

Cost Center: 1100-0803-PAYROLL TAX

Workpaper: F-2.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 6,152	\$ 3,812	\$ 4,368	\$ 4,668	\$ 4,342	\$ 4,888	\$ 5,040	\$ 5,186
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 6,152	\$ 3,812	\$ 4,368	\$ 4,668	\$ 4,342	\$ 4,888	\$ 5,040	\$ 5,186
DIRECT ASSIGNMENTS								
SDG&E	\$ 43	\$ 19	\$ 17	\$ 19	\$ 18	\$ -	\$ -	\$ -
So Cal Gas	31	11	5	9	6	-	-	-
Subtotal - Utilities	\$ 74	\$ 31	\$ 22	\$ 27	\$ 24	\$ -	\$ -	\$ -
Global/Retained	112	37	33	42	37	-	-	-
Total Direct Assignments	\$ 186	\$ 68	\$ 55	\$ 69	\$ 61	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,914	\$ 1,236	\$ 1,300	\$ 1,386	\$ 1,272	\$ 1,413	\$ 1,465	\$ 1,512
So Cal Gas	1,831	1,126	1,231	1,217	1,150	1,387	1,432	1,474
Subtotal - Utilities	\$ 3,745	\$ 2,362	\$ 2,532	\$ 2,604	\$ 2,421	\$ 2,800	\$ 2,897	\$ 2,986
Global/Retained	2,221	1,382	1,781	1,995	1,860	2,089	2,143	2,200
Total Allocations	\$ 5,966	\$ 3,744	\$ 4,313	\$ 4,599	\$ 4,281	\$ 4,888	\$ 5,040	\$ 5,186
BILLED COSTS								
SDG&E	\$ 1,957	\$ 1,255	\$ 1,317	\$ 1,405	\$ 1,290	\$ 1,413	\$ 1,465	\$ 1,512
So Cal Gas	1,862	1,137	1,236	1,226	1,155	1,387	1,432	1,474
Subtotal - Utilities	\$ 3,819	\$ 2,392	\$ 2,553	\$ 2,631	\$ 2,445	\$ 2,800	\$ 2,897	\$ 2,986
Global/Retained	2,332	1,420	1,814	2,037	1,897	2,089	2,143	2,200
Total Billed Costs	\$ 6,152	\$ 3,812	\$ 4,368	\$ 4,668	\$ 4,342	\$ 4,888	\$ 5,040	\$ 5,186

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F Pension & Benefits

Witness: Peter R. Wall

Cost Center: F-3 Incentive Compensation

Workpaper: F-3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 17,504	\$ 15,258	\$ 20,484	\$ 10,762	\$ 20,666	\$ 11,774	\$ 11,732	\$ 11,749
Non-Labor Costs	80	35	2	1	-	(0)	(0)	0
Total Costs	\$ 17,585	\$ 15,293	\$ 20,486	\$ 10,763	\$ 20,666	\$ 11,774	\$ 11,732	\$ 11,749
DIRECT ASSIGNMENTS								
SDG&E	\$ 97	\$ 54	\$ 43	\$ 452	\$ 2,018	\$ -	\$ -	\$ -
So Cal Gas	97	27	11	431	1,724	-	-	-
Subtotal - Utilities	\$ 194	\$ 81	\$ 54	\$ 882	\$ 3,742	\$ -	\$ -	\$ -
Global/Retained	492	128	2,543	(2,141)	5,930	-	-	-
Total Direct Assignments	\$ 686	\$ 209	\$ 2,597	\$ (1,258)	\$ 9,672	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 4,653	\$ 4,179	\$ 3,989	\$ 2,985	\$ 2,808	\$ 2,940	\$ 2,974	\$ 2,988
So Cal Gas	4,447	3,749	3,871	2,697	2,510	2,862	2,883	2,888
Subtotal - Utilities	\$ 9,100	\$ 7,928	\$ 7,860	\$ 5,682	\$ 5,318	\$ 5,802	\$ 5,857	\$ 5,876
Global/Retained	7,798	7,157	10,029	6,339	5,676	5,972	5,876	5,873
Total Allocations	\$ 16,898	\$ 15,085	\$ 17,889	\$ 12,022	\$ 10,994	\$ 11,774	\$ 11,732	\$ 11,749
BILLED COSTS								
SDG&E	\$ 4,750	\$ 4,233	\$ 4,033	\$ 3,437	\$ 4,826	\$ 2,940	\$ 2,974	\$ 2,988
So Cal Gas	4,544	3,776	3,882	3,128	4,234	2,862	2,883	2,888
Subtotal - Utilities	\$ 9,294	\$ 8,009	\$ 7,914	\$ 6,565	\$ 9,060	\$ 5,802	\$ 5,857	\$ 5,876
Global/Retained	8,291	7,284	12,571	4,199	11,606	5,972	5,876	5,873
Total Billed Costs	\$ 17,585	\$ 15,293	\$ 20,486	\$ 10,763	\$ 20,666	\$ 11,774	\$ 11,732	\$ 11,749

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits

Witness: Peter R. Wall

Department: F-3 Incentive Compensation

Workpaper: F-3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 4,826	\$ 4,234	\$ 11,606	\$ 20,666	0
ICP above target funded by shareholders in 2013, forecasted at target only for 2016	(1,759)	(1,469)	(5,573)	(8,802)	
Executive reductions due to reorganization	(18)	(17)	(81)	(116)	
Change in Allocations 2013-2016	(61)	140	(78)	0	
Total Change from 2013	<u>(1,838)</u>	<u>(1,346)</u>	<u>(5,733)</u>	<u>(8,917)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 2,988</u>	<u>\$ 2,888</u>	<u>\$ 5,873</u>	<u>\$ 11,749</u>	<u>0</u>
Allocations	\$ 2,988	\$ 2,888	\$ 5,873	\$ 11,749	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 2,988</u>	<u>\$ 2,888</u>	<u>\$ 5,873</u>	<u>\$ 11,749</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F Pension & Benefits

Witness: Peter R. Wall

Cost Center: F-3 Incentive Compensation

Workpaper: F-3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 17,504	\$ 15,258	\$ 20,484	\$ 10,762	\$ 20,666	\$ 12,009	\$ 12,257	\$ 12,606
Non-Labor Costs	80	35	2	1	-	(0)	(0)	0
Total Costs	\$ 17,585	\$ 15,293	\$ 20,486	\$ 10,763	\$ 20,666	\$ 12,009	\$ 12,257	\$ 12,606
DIRECT ASSIGNMENTS								
SDG&E	\$ 97	\$ 54	\$ 43	\$ 452	\$ 2,018	\$ -	\$ -	\$ -
So Cal Gas	97	27	11	431	1,724	-	-	-
Subtotal - Utilities	\$ 194	\$ 81	\$ 54	\$ 882	\$ 3,742	\$ -	\$ -	\$ -
Global/Retained	492	128	2,543	(2,141)	5,930	-	-	-
Total Direct Assignments	\$ 686	\$ 209	\$ 2,597	\$ (1,258)	\$ 9,672	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 4,653	\$ 4,179	\$ 3,989	\$ 2,985	\$ 2,808	\$ 2,999	\$ 3,106	\$ 3,206
So Cal Gas	4,447	3,749	3,871	2,697	2,510	2,919	3,012	3,099
Subtotal - Utilities	\$ 9,100	\$ 7,928	\$ 7,860	\$ 5,682	\$ 5,318	\$ 5,918	\$ 6,119	\$ 6,304
Global/Retained	7,798	7,157	10,029	6,339	5,676	6,091	6,138	6,301
Total Allocations	\$ 16,898	\$ 15,085	\$ 17,889	\$ 12,022	\$ 10,994	\$ 12,009	\$ 12,257	\$ 12,606
BILLED COSTS								
SDG&E	\$ 4,750	\$ 4,233	\$ 4,033	\$ 3,437	\$ 4,826	\$ 2,999	\$ 3,106	\$ 3,206
So Cal Gas	4,544	3,776	3,882	3,128	4,234	2,919	3,012	3,099
Subtotal - Utilities	\$ 9,294	\$ 8,009	\$ 7,914	\$ 6,565	\$ 9,060	\$ 5,918	\$ 6,119	\$ 6,304
Global/Retained	8,291	7,284	12,571	4,199	11,606	6,091	6,138	6,301
Total Billed Costs	\$ 17,585	\$ 15,293	\$ 20,486	\$ 10,763	\$ 20,666	\$ 12,009	\$ 12,257	\$ 12,606

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: F-3 Incentive Compensation

Witness: Peter R. Wall

Cost Center: 1100-0800-EXECUTIVE ICP

Workpaper: F-3.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 6,042	\$ 6,136	\$ 8,985	\$ 4,875	\$ 4,318	\$ 4,302	\$ 4,203	\$ 4,203
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 6,042	\$ 6,136	\$ 8,985	\$ 4,875	\$ 4,318	\$ 4,302	\$ 4,203	\$ 4,203
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 903	\$ 1,105	\$ 1,183	\$ 685	\$ 699	\$ 651	\$ 656	\$ 658
So Cal Gas	882	883	1,103	574	607	606	607	607
Subtotal - Utilities	\$ 1,785	\$ 1,988	\$ 2,286	\$ 1,259	\$ 1,306	\$ 1,257	\$ 1,263	\$ 1,265
Global/Retained	4,257	4,149	6,700	3,616	3,012	3,045	2,940	2,938
Total Allocations	\$ 6,042	\$ 6,136	\$ 8,985	\$ 4,875	\$ 4,318	\$ 4,302	\$ 4,203	\$ 4,203
BILLED COSTS								
SDG&E	\$ 903	\$ 1,105	\$ 1,183	\$ 685	\$ 699	\$ 651	\$ 656	\$ 658
So Cal Gas	882	883	1,103	574	607	606	607	607
Subtotal - Utilities	\$ 1,785	\$ 1,988	\$ 2,286	\$ 1,259	\$ 1,306	\$ 1,257	\$ 1,263	\$ 1,265
Global/Retained	4,257	4,149	6,700	3,616	3,012	3,045	2,940	2,938
Total Billed Costs	\$ 6,042	\$ 6,136	\$ 8,985	\$ 4,875	\$ 4,318	\$ 4,302	\$ 4,203	\$ 4,203

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits
Department: F-3 Incentive Compensation
Cost Center: 1100-0800-EXECUTIVE ICP
Workpaper: F-3.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 699	\$ 607	\$ 3,012	\$ 4,318	0
Executive reductions due to reorganization	(18)	(17)	(81)	(116)	
Change in Allocations 2013-2016	(23)	17	7	0	
Total Change from 2013	<u>(41)</u>	<u>0</u>	<u>(74)</u>	<u>(116)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 658</u>	<u>\$ 607</u>	<u>\$ 2,938</u>	<u>\$ 4,203</u>	<u>0</u>
2016 ALLOCATION METHOD					
	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ 658	\$ 607	\$ 2,938	\$ 4,203	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 658</u>	<u>\$ 607</u>	<u>\$ 2,938</u>	<u>\$ 4,203</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-3 Incentive Compensation

Witness: Peter R. Wall

Cost Center: 1100-0800-EXECUTIVE ICP

Workpaper: F-3.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 6,042	\$ 6,136	\$ 8,985	\$ 4,875	\$ 4,318	\$ 4,387	\$ 4,391	\$ 4,509
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 6,042	\$ 6,136	\$ 8,985	\$ 4,875	\$ 4,318	\$ 4,387	\$ 4,391	\$ 4,509
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 903	\$ 1,105	\$ 1,183	\$ 685	\$ 699	\$ 664	\$ 685	\$ 706
So Cal Gas	882	883	1,103	574	607	618	634	652
Subtotal - Utilities	\$ 1,785	\$ 1,988	\$ 2,286	\$ 1,259	\$ 1,306	\$ 1,282	\$ 1,319	\$ 1,357
Global/Retained	4,257	4,149	6,700	3,616	3,012	3,106	3,071	3,152
Total Allocations	\$ 6,042	\$ 6,136	\$ 8,985	\$ 4,875	\$ 4,318	\$ 4,387	\$ 4,391	\$ 4,509
BILLED COSTS								
SDG&E	\$ 903	\$ 1,105	\$ 1,183	\$ 685	\$ 699	\$ 664	\$ 685	\$ 706
So Cal Gas	882	883	1,103	574	607	618	634	652
Subtotal - Utilities	\$ 1,785	\$ 1,988	\$ 2,286	\$ 1,259	\$ 1,306	\$ 1,282	\$ 1,319	\$ 1,357
Global/Retained	4,257	4,149	6,700	3,616	3,012	3,106	3,071	3,152
Total Billed Costs	\$ 6,042	\$ 6,136	\$ 8,985	\$ 4,875	\$ 4,318	\$ 4,387	\$ 4,391	\$ 4,509

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-3 Incentive Compensation

Witness: Peter R. Wall

Cost Center: 1100-0801-ICP OVERHEAD

Workpaper: F-3.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 11,018	\$ 9,029	\$ 9,018	\$ 6,389	\$ 6,789	\$ 7,473	\$ 7,529	\$ 7,546
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 11,018	\$ 9,029	\$ 9,018	\$ 6,389	\$ 6,789	\$ 7,473	\$ 7,529	\$ 7,546
DIRECT ASSIGNMENTS								
SDG&E	\$ 37	\$ 37	\$ 43	\$ 28	\$ 37	\$ -	\$ -	\$ -
So Cal Gas	31	11	11	13	9	-	-	-
Subtotal - Utilities	\$ 68	\$ 49	\$ 54	\$ 41	\$ 45	\$ -	\$ -	\$ -
Global/Retained	96	33	60	63	68	-	-	-
Total Direct Assignments	\$ 163	\$ 81	\$ 115	\$ 104	\$ 113	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 3,750	\$ 3,074	\$ 2,806	\$ 1,980	\$ 2,109	\$ 2,290	\$ 2,317	\$ 2,330
So Cal Gas	3,564	2,866	2,768	1,794	1,903	2,256	2,276	2,281
Subtotal - Utilities	\$ 7,314	\$ 5,940	\$ 5,574	\$ 3,774	\$ 4,012	\$ 4,546	\$ 4,594	\$ 4,611
Global/Retained	3,541	3,008	3,329	2,512	2,664	2,927	2,936	2,935
Total Allocations	\$ 10,854	\$ 8,948	\$ 8,904	\$ 6,285	\$ 6,676	\$ 7,473	\$ 7,529	\$ 7,546
BILLED COSTS								
SDG&E	\$ 3,787	\$ 3,111	\$ 2,850	\$ 2,008	\$ 2,145	\$ 2,290	\$ 2,317	\$ 2,330
So Cal Gas	3,594	2,878	2,779	1,806	1,912	2,256	2,276	2,281
Subtotal - Utilities	\$ 7,382	\$ 5,989	\$ 5,629	\$ 3,814	\$ 4,057	\$ 4,546	\$ 4,594	\$ 4,611
Global/Retained	3,636	3,040	3,389	2,575	2,732	2,927	2,936	2,935
Total Billed Costs	\$ 11,018	\$ 9,029	\$ 9,018	\$ 6,389	\$ 6,789	\$ 7,473	\$ 7,529	\$ 7,546

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits
Department: F-3 Incentive Compensation
Cost Center: 1100-0801-ICP OVERHEAD
Workpaper: F-3.2 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 2,145	\$ 1,912	\$ 2,732	\$ 6,789	0
Increased ICP payments	223	246	289	757	
Change in Allocations 2013-2016	(38)	123	(85)	0	
Total Change from 2013	<u>185</u>	<u>369</u>	<u>204</u>	<u>757</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 2,330</u>	<u>\$ 2,281</u>	<u>\$ 2,935</u>	<u>\$ 7,546</u>	<u>0</u>
2016 ALLOCATION METHOD					
	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ 2,330	\$ 2,281	\$ 2,935	\$ 7,546	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ 2,330</u>	<u>\$ 2,281</u>	<u>\$ 2,935</u>	<u>\$ 7,546</u>	

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: F-3 Incentive Compensation

Witness: Peter R. Wall

Cost Center: 1100-0801-ICP OVERHEAD

Workpaper: F-3.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 11,018	\$ 9,029	\$ 9,018	\$ 6,389	\$ 6,789	\$ 7,622	\$ 7,866	\$ 8,097
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 11,018	\$ 9,029	\$ 9,018	\$ 6,389	\$ 6,789	\$ 7,622	\$ 7,866	\$ 8,097
DIRECT ASSIGNMENTS								
SDG&E	\$ 37	\$ 37	\$ 43	\$ 28	\$ 37	\$ -	\$ -	\$ -
So Cal Gas	31	11	11	13	9	-	-	-
Subtotal - Utilities	\$ 68	\$ 49	\$ 54	\$ 41	\$ 45	\$ -	\$ -	\$ -
Global/Retained	96	33	60	63	68	-	-	-
Total Direct Assignments	\$ 163	\$ 81	\$ 115	\$ 104	\$ 113	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 3,750	\$ 3,074	\$ 2,806	\$ 1,980	\$ 2,109	\$ 2,335	\$ 2,421	\$ 2,500
So Cal Gas	3,564	2,866	2,768	1,794	1,903	2,301	2,378	2,447
Subtotal - Utilities	\$ 7,314	\$ 5,940	\$ 5,574	\$ 3,774	\$ 4,012	\$ 4,636	\$ 4,799	\$ 4,947
Global/Retained	3,541	3,008	3,329	2,512	2,664	2,985	3,067	3,149
Total Allocations	\$ 10,854	\$ 8,948	\$ 8,904	\$ 6,285	\$ 6,676	\$ 7,622	\$ 7,866	\$ 8,097
BILLED COSTS								
SDG&E	\$ 3,787	\$ 3,111	\$ 2,850	\$ 2,008	\$ 2,145	\$ 2,335	\$ 2,421	\$ 2,500
So Cal Gas	3,594	2,878	2,779	1,806	1,912	2,301	2,378	2,447
Subtotal - Utilities	\$ 7,382	\$ 5,989	\$ 5,629	\$ 3,814	\$ 4,057	\$ 4,636	\$ 4,799	\$ 4,947
Global/Retained	3,636	3,040	3,389	2,575	2,732	2,985	3,067	3,149
Total Billed Costs	\$ 11,018	\$ 9,029	\$ 9,018	\$ 6,389	\$ 6,789	\$ 7,622	\$ 7,866	\$ 8,097

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-3 Incentive Compensation

Witness: Peter R. Wall

Cost Center: 1100-0369-CORPORATE BENEFITS

Workpaper: F-3.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 445	\$ 93	\$ 2,480	\$ (502)	\$ 9,559	\$ -	\$ -	\$ -
Non-Labor Costs	80	35	2	1	-	(0)	(0)	0
Total Costs	\$ 525	\$ 128	\$ 2,482	\$ (502)	\$ 9,559	\$ (0)	\$ (0)	\$ 0
DIRECT ASSIGNMENTS								
SDG&E	\$ 60	\$ 16	\$ -	\$ 423	\$ 1,982	\$ -	\$ -	\$ -
So Cal Gas	67	16	-	418	1,715	-	-	-
Subtotal - Utilities	\$ 126	\$ 32	\$ -	\$ 842	\$ 3,697	\$ -	\$ -	\$ -
Global/Retained	397	95	2,482	(2,204)	5,862	-	-	-
Total Direct Assignments	\$ 523	\$ 127	\$ 2,482	\$ (1,362)	\$ 9,559	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1	\$ 0	\$ -	\$ 320	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	1	0	-	330	(0)	-	-	-
Subtotal - Utilities	\$ 1	\$ 1	\$ -	\$ 649	\$ (0)	\$ -	\$ -	\$ -
Global/Retained	0	0	-	211	(0)	-	-	-
Total Allocations	\$ 2	\$ 1	\$ -	\$ 861	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 60	\$ 17	\$ 0	\$ 743	\$ 1,982	\$ -	\$ (0)	\$ -
So Cal Gas	67	16	(0)	748	1,715	(0)	-	-
Subtotal - Utilities	\$ 127	\$ 33	\$ (0)	\$ 1,491	\$ 3,697	\$ (0)	\$ (0)	\$ -
Global/Retained	397	95	2,482	(1,993)	5,862	(0)	(0)	0
Total Billed Costs	\$ 525	\$ 128	\$ 2,482	\$ (502)	\$ 9,559	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits

Witness: Peter R. Wall

Department: F-3 Incentive Compensation

Cost Center: 1100-0369-CORPORATE BENEFITS

Workpaper: F-3.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 1,982	\$ 1,715	\$ 5,862	\$ 9,559	0
ICP above target paid by shareholders in 2013, forecasted at target for 2016	(1,982)	(1,715)	(5,862)	(9,559)	
Change in Allocations 2013-2016	(0)	0	0	0	
Total Change from 2013	<u>(1,982)</u>	<u>(1,715)</u>	<u>(5,862)</u>	<u>(9,559)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>
2016 ALLOCATION METHOD					
MF BASIC	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>-</u>	<u>0</u>	<u>0</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 0</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-3 Incentive Compensation

Witness: Peter R. Wall

Cost Center: 1100-0369-CORPORATE BENEFITS

Workpaper: F-3.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 445	\$ 93	\$ 2,480	\$ (502)	\$ 9,559	\$ -	\$ -	\$ -
Non-Labor Costs	80	35	2	1	-	(0)	(0)	0
Total Costs	\$ 525	\$ 128	\$ 2,482	\$ (502)	\$ 9,559	\$ (0)	\$ (0)	\$ 0
DIRECT ASSIGNMENTS								
SDG&E	\$ 60	\$ 16	\$ -	\$ 423	\$ 1,982	\$ -	\$ -	\$ -
So Cal Gas	67	16	-	418	1,715	-	-	-
Subtotal - Utilities	\$ 126	\$ 32	\$ -	\$ 842	\$ 3,697	\$ -	\$ -	\$ -
Global/Retained	397	95	2,482	(2,204)	5,862	-	-	-
Total Direct Assignments	\$ 523	\$ 127	\$ 2,482	\$ (1,362)	\$ 9,559	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1	\$ 0	\$ -	\$ 320	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	1	0	-	330	(0)	-	-	-
Subtotal - Utilities	\$ 1	\$ 1	\$ -	\$ 649	\$ (0)	\$ -	\$ -	\$ -
Global/Retained	0	0	-	211	(0)	-	-	-
Total Allocations	\$ 2	\$ 1	\$ -	\$ 861	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 60	\$ 17	\$ 0	\$ 743	\$ 1,982	\$ -	\$ (0)	\$ -
So Cal Gas	67	16	(0)	748	1,715	(0)	-	-
Subtotal - Utilities	\$ 127	\$ 33	\$ (0)	\$ 1,491	\$ 3,697	\$ (0)	\$ (0)	\$ -
Global/Retained	397	95	2,482	(1,993)	5,862	(0)	(0)	0
Total Billed Costs	\$ 525	\$ 128	\$ 2,482	\$ (502)	\$ 9,559	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F Pension & Benefits

Witness: Peter R. Wall

Cost Center: F-4 Long-Term Incentives

Workpaper: F-4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 1,170	\$ 417	\$ 139	\$ 271	\$ 110	\$ -	\$ -	\$ -
Non-Labor Costs	32,216	30,030	36,316	31,604	25,374	31,536	32,745	34,016
Total Costs	\$ 33,386	\$ 30,446	\$ 36,455	\$ 31,874	\$ 25,484	\$ 31,536	\$ 32,745	\$ 34,016
DIRECT ASSIGNMENTS								
SDG&E	\$ 4,538	\$ 5,003	\$ 3,823	\$ 3,490	\$ 2,587	\$ 2,753	\$ 2,874	\$ 2,986
So Cal Gas	4,183	4,103	3,523	2,285	2,005	2,382	2,477	2,575
Subtotal - Utilities	\$ 8,721	\$ 9,106	\$ 7,346	\$ 5,775	\$ 4,592	\$ 5,136	\$ 5,351	\$ 5,561
Global/Retained	24,649	21,325	29,090	26,518	20,648	26,300	27,289	28,345
Total Direct Assignments	\$ 33,371	\$ 30,432	\$ 36,436	\$ 32,293	\$ 25,239	\$ 31,436	\$ 32,640	\$ 33,906
ALLOCATIONS								
SDG&E	\$ 6	\$ 6	\$ 7	\$ 5	\$ 358	\$ 37	\$ 39	\$ 41
So Cal Gas	7	6	7	5	338	28	30	31
Subtotal - Utilities	\$ 13	\$ 12	\$ 14	\$ 10	\$ 696	\$ 65	\$ 69	\$ 72
Global/Retained	3	3	5	(428)	(450)	35	36	38
Total Allocations	\$ 16	\$ 15	\$ 19	\$ (419)	\$ 245	\$ 100	\$ 105	\$ 110
BILLED COSTS								
SDG&E	\$ 4,544	\$ 5,009	\$ 3,830	\$ 3,495	\$ 2,945	\$ 2,790	\$ 2,913	\$ 3,026
So Cal Gas	4,190	4,109	3,530	2,289	2,343	2,411	2,507	2,606
Subtotal - Utilities	\$ 8,734	\$ 9,118	\$ 7,360	\$ 5,784	\$ 5,287	\$ 5,201	\$ 5,420	\$ 5,633
Global/Retained	24,652	21,328	29,094	26,090	20,197	26,335	27,325	28,383
Total Billed Costs	\$ 33,386	\$ 30,446	\$ 36,455	\$ 31,874	\$ 25,484	\$ 31,536	\$ 32,745	\$ 34,016

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits
Department: F-4 Long-Term Incentives
Workpaper: F-4 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 2,945	\$ 2,343	\$ 20,197	\$ 25,484	0
Increase in restricted stock issuances	350	264	4,576	5,191	
2013 Global restricted stock costs not reflected in base year amounts	-	-	3,758	3,758	
Stock options not expected to be issued nor expensed in 2016	(17)	(13)	(185)	(215)	
Non-recurring SEC filing fees in 2013	(48)	(47)	(30)	(125)	
Increase in insurance premiums	(48)	(24)	25	(47)	
Decrease in post-retirement benefit expense as projected by actuary	(22)	(10)	2	(30)	
Change in Allocations 2013-2016	(133)	93	40	-	
Total Change from 2013	<u>82</u>	<u>263</u>	<u>8,186</u>	<u>8,532</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 3,026</u>	<u>\$ 2,606</u>	<u>\$ 28,383</u>	<u>\$ 34,016</u>	<u>0</u>
Allocations	\$ 41	\$ 31	\$ 38	\$ 110	
Direct Assignments	<u>2,986</u>	<u>2,575</u>	<u>28,345</u>	<u>33,906</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 3,026</u>	<u>\$ 2,606</u>	<u>\$ 28,383</u>	<u>\$ 34,016</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F Pension & Benefits

Witness: Peter R. Wall

Cost Center: F-4 Long-Term Incentives

Workpaper: F-4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 1,170	\$ 417	\$ 139	\$ 271	\$ 110	\$ -	\$ -	\$ -
Non-Labor Costs	32,216	30,030	36,316	31,604	25,374	31,536	32,745	34,016
Total Costs	\$ 33,386	\$ 30,446	\$ 36,455	\$ 31,874	\$ 25,484	\$ 31,536	\$ 32,745	\$ 34,016
DIRECT ASSIGNMENTS								
SDG&E	\$ 4,538	\$ 5,003	\$ 3,823	\$ 3,490	\$ 2,587	\$ 2,753	\$ 2,874	\$ 2,986
So Cal Gas	4,183	4,103	3,523	2,285	2,005	2,382	2,477	2,575
Subtotal - Utilities	\$ 8,721	\$ 9,106	\$ 7,346	\$ 5,775	\$ 4,592	\$ 5,136	\$ 5,351	\$ 5,561
Global/Retained	24,649	21,325	29,090	26,518	20,648	26,300	27,289	28,345
Total Direct Assignments	\$ 33,371	\$ 30,432	\$ 36,436	\$ 32,293	\$ 25,239	\$ 31,436	\$ 32,640	\$ 33,906
ALLOCATIONS								
SDG&E	\$ 6	\$ 6	\$ 7	\$ 5	\$ 358	\$ 37	\$ 39	\$ 41
So Cal Gas	7	6	7	5	338	28	30	31
Subtotal - Utilities	\$ 13	\$ 12	\$ 14	\$ 10	\$ 696	\$ 65	\$ 69	\$ 72
Global/Retained	3	3	5	(428)	(450)	35	36	38
Total Allocations	\$ 16	\$ 15	\$ 19	\$ (419)	\$ 245	\$ 100	\$ 105	\$ 110
BILLED COSTS								
SDG&E	\$ 4,544	\$ 5,009	\$ 3,830	\$ 3,495	\$ 2,945	\$ 2,790	\$ 2,913	\$ 3,026
So Cal Gas	4,190	4,109	3,530	2,289	2,343	2,411	2,507	2,606
Subtotal - Utilities	\$ 8,734	\$ 9,118	\$ 7,360	\$ 5,784	\$ 5,287	\$ 5,201	\$ 5,420	\$ 5,633
Global/Retained	24,652	21,328	29,094	26,090	20,197	26,335	27,325	28,383
Total Billed Costs	\$ 33,386	\$ 30,446	\$ 36,455	\$ 31,874	\$ 25,484	\$ 31,536	\$ 32,745	\$ 34,016

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-4 Long-Term Incentives

Witness: Peter R. Wall

Cost Center: 1100-0805-RESTRICTED STOCK

Workpaper: F-4.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	23,526	22,019	30,952	27,331	21,498	28,148	29,276	30,447
Total Costs	\$ 23,526	\$ 22,019	\$ 30,952	\$ 27,331	\$ 21,498	\$ 28,148	\$ 29,276	\$ 30,447
DIRECT ASSIGNMENTS								
SDG&E	\$ 3,231	\$ 3,993	\$ 3,465	\$ 3,121	\$ 2,432	\$ 2,674	\$ 2,804	\$ 2,916
So Cal Gas	3,114	3,293	3,220	2,072	1,927	2,347	2,446	2,544
Subtotal - Utilities	\$ 6,345	\$ 7,287	\$ 6,685	\$ 5,192	\$ 4,359	\$ 5,021	\$ 5,250	\$ 5,461
Global/Retained	17,181	14,732	24,268	22,139	17,139	23,127	24,026	24,986
Total Direct Assignments	\$ 23,526	\$ 22,019	\$ 30,952	\$ 27,331	\$ 21,498	\$ 28,148	\$ 29,276	\$ 30,447
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 267	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	260	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 527	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	(527)	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 3,231	\$ 3,993	\$ 3,465	\$ 3,121	\$ 2,699	\$ 2,674	\$ 2,804	\$ 2,916
So Cal Gas	3,114	3,293	3,220	2,072	2,187	2,347	2,446	2,544
Subtotal - Utilities	\$ 6,345	\$ 7,287	\$ 6,685	\$ 5,192	\$ 4,886	\$ 5,021	\$ 5,250	\$ 5,461
Global/Retained	17,181	14,732	24,268	22,139	16,612	23,127	24,026	24,986
Total Billed Costs	\$ 23,526	\$ 22,019	\$ 30,952	\$ 27,331	\$ 21,498	\$ 28,148	\$ 29,276	\$ 30,447

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits
Department: F-4 Long-Term Incentives
Cost Center: 1100-0805-RESTRICTED STOCK
Workpaper: F-4.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 2,699	\$ 2,187	\$ 16,612	\$ 21,498	0
2013 Global restricted stock costs not reflected in base year amounts	-	-	3,758	3,758	
Increase in restricted stock issuances	350	264	4,576	5,191	
Change in Allocations 2013-2016	(133)	93	40	-	
Total Change from 2013	<u>218</u>	<u>357</u>	<u>8,374</u>	<u>8,949</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 2,916</u>	<u>\$ 2,544</u>	<u>\$ 24,986</u>	<u>\$ 30,447</u>	<u>0</u>
2016 ALLOCATION METHOD					
	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>2,916</u>	<u>2,544</u>	<u>24,986</u>	<u>30,447</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 2,916</u>	<u>\$ 2,544</u>	<u>\$ 24,986</u>	<u>\$ 30,447</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-4 Long-Term Incentives

Witness: Peter R. Wall

Cost Center: 1100-0805-RESTRICTED STOCK

Workpaper: F-4.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	23,526	22,019	30,952	27,331	21,498	28,148	29,276	30,447
Total Costs	\$ 23,526	\$ 22,019	\$ 30,952	\$ 27,331	\$ 21,498	\$ 28,148	\$ 29,276	\$ 30,447
DIRECT ASSIGNMENTS								
SDG&E	\$ 3,231	\$ 3,993	\$ 3,465	\$ 3,121	\$ 2,432	\$ 2,674	\$ 2,804	\$ 2,916
So Cal Gas	3,114	3,293	3,220	2,072	1,927	2,347	2,446	2,544
Subtotal - Utilities	\$ 6,345	\$ 7,287	\$ 6,685	\$ 5,192	\$ 4,359	\$ 5,021	\$ 5,250	\$ 5,461
Global/Retained	17,181	14,732	24,268	22,139	17,139	23,127	24,026	24,986
Total Direct Assignments	\$ 23,526	\$ 22,019	\$ 30,952	\$ 27,331	\$ 21,498	\$ 28,148	\$ 29,276	\$ 30,447
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 267	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	260	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 527	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	(527)	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 3,231	\$ 3,993	\$ 3,465	\$ 3,121	\$ 2,699	\$ 2,674	\$ 2,804	\$ 2,916
So Cal Gas	3,114	3,293	3,220	2,072	2,187	2,347	2,446	2,544
Subtotal - Utilities	\$ 6,345	\$ 7,287	\$ 6,685	\$ 5,192	\$ 4,886	\$ 5,021	\$ 5,250	\$ 5,461
Global/Retained	17,181	14,732	24,268	22,139	16,612	23,127	24,026	24,986
Total Billed Costs	\$ 23,526	\$ 22,019	\$ 30,952	\$ 27,331	\$ 21,498	\$ 28,148	\$ 29,276	\$ 30,447

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-4 Long-Term Incentives

Witness: Peter R. Wall

Cost Center: 1100-0811-STOCK OPTIONS

Workpaper: F-4.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	4,647	4,314	1,705	364	215	-	-	-
Total Costs	\$ 4,647	\$ 4,314	\$ 1,705	\$ 364	\$ 215	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 845	\$ 801	\$ 245	\$ 33	\$ 17	\$ -	\$ -	\$ -
So Cal Gas	781	662	234	28	13	-	-	-
Subtotal - Utilities	\$ 1,626	\$ 1,463	\$ 479	\$ 61	\$ 30	\$ -	\$ -	\$ -
Global/Retained	3,022	2,851	1,226	303	185	-	-	-
Total Direct Assignments	\$ 4,647	\$ 4,314	\$ 1,705	\$ 364	\$ 215	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 845	\$ 801	\$ 245	\$ 33	\$ 17	\$ -	\$ -	\$ -
So Cal Gas	781	662	234	28	13	-	-	-
Subtotal - Utilities	\$ 1,626	\$ 1,463	\$ 479	\$ 61	\$ 30	\$ -	\$ -	\$ -
Global/Retained	3,022	2,851	1,226	303	185	-	-	-
Total Billed Costs	\$ 4,647	\$ 4,314	\$ 1,705	\$ 364	\$ 215	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits
Department: F-4 Long-Term Incentives
Cost Center: 1100-0811-STOCK OPTIONS
Workpaper: F-4.2 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 17	\$ 13	\$ 185	\$ 215	0
Stock options not expected to be issued nor expensed in 2016	(17)	(13)	(185)	(215)	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>(17)</u>	<u>(13)</u>	<u>(185)</u>	<u>(215)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>
2016 ALLOCATION METHOD					
	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-4 Long-Term Incentives

Witness: Peter R. Wall

Cost Center: 1100-0811-STOCK OPTIONS

Workpaper: F-4.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	4,647	4,314	1,705	364	215	-	-	-
Total Costs	\$ 4,647	\$ 4,314	\$ 1,705	\$ 364	\$ 215	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 845	\$ 801	\$ 245	\$ 33	\$ 17	\$ -	\$ -	\$ -
So Cal Gas	781	662	234	28	13	-	-	-
Subtotal - Utilities	\$ 1,626	\$ 1,463	\$ 479	\$ 61	\$ 30	\$ -	\$ -	\$ -
Global/Retained	3,022	2,851	1,226	303	185	-	-	-
Total Direct Assignments	\$ 4,647	\$ 4,314	\$ 1,705	\$ 364	\$ 215	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 845	\$ 801	\$ 245	\$ 33	\$ 17	\$ -	\$ -	\$ -
So Cal Gas	781	662	234	28	13	-	-	-
Subtotal - Utilities	\$ 1,626	\$ 1,463	\$ 479	\$ 61	\$ 30	\$ -	\$ -	\$ -
Global/Retained	3,022	2,851	1,226	303	185	-	-	-
Total Billed Costs	\$ 4,647	\$ 4,314	\$ 1,705	\$ 364	\$ 215	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-4 Long-Term Incentives

Witness: Peter R. Wall

Cost Center: 1100-0806-LIFE INSURANCE

Workpaper: F-4.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	3,759	3,593	3,641	3,578	3,482	3,234	3,333	3,435
Total Costs	<u>\$ 3,759</u>	<u>\$ 3,593</u>	<u>\$ 3,641</u>	<u>\$ 3,578</u>	<u>\$ 3,482</u>	<u>\$ 3,234</u>	<u>\$ 3,333</u>	<u>\$ 3,435</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 51	\$ 53	\$ 50	\$ 48	\$ 46	\$ -	\$ -	\$ -
So Cal Gas	42	41	30	26	24	-	-	-
Subtotal - Utilities	<u>\$ 93</u>	<u>\$ 95</u>	<u>\$ 80</u>	<u>\$ 74</u>	<u>\$ 70</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	3,667	3,499	3,561	3,936	3,291	3,134	3,228	3,325
Total Direct Assignments	<u>\$ 3,759</u>	<u>\$ 3,593</u>	<u>\$ 3,641</u>	<u>\$ 4,010</u>	<u>\$ 3,361</u>	<u>\$ 3,134</u>	<u>\$ 3,228</u>	<u>\$ 3,325</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 43	\$ 37	\$ 39	\$ 41
So Cal Gas	-	-	-	-	31	28	30	31
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74</u>	<u>\$ 65</u>	<u>\$ 69</u>	<u>\$ 72</u>
Global/Retained	-	-	-	(432)	46	35	36	38
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (432)</u>	<u>\$ 120</u>	<u>\$ 100</u>	<u>\$ 105</u>	<u>\$ 110</u>
BILLED COSTS								
SDG&E	\$ 51	\$ 53	\$ 50	\$ 48	\$ 89	\$ 37	\$ 39	\$ 41
So Cal Gas	42	41	30	26	55	28	30	31
Subtotal - Utilities	<u>\$ 93</u>	<u>\$ 95</u>	<u>\$ 80</u>	<u>\$ 74</u>	<u>\$ 144</u>	<u>\$ 65</u>	<u>\$ 69</u>	<u>\$ 72</u>
Global/Retained	3,667	3,499	3,561	3,505	3,338	3,169	3,264	3,363
Total Billed Costs	<u>\$ 3,759</u>	<u>\$ 3,593</u>	<u>\$ 3,641</u>	<u>\$ 3,578</u>	<u>\$ 3,482</u>	<u>\$ 3,234</u>	<u>\$ 3,333</u>	<u>\$ 3,435</u>

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits
Department: F-4 Long-Term Incentives
Cost Center: 1100-0806-LIFE INSURANCE
Workpaper: F-4.3 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 89	\$ 55	\$ 3,338	\$ 3,482	0
Decrease in insurance premiums	(48)	(24)	25	(47)	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>(48)</u>	<u>(24)</u>	<u>25</u>	<u>(47)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 41</u>	<u>\$ 31</u>	<u>\$ 3,363</u>	<u>\$ 3,435</u>	<u>0</u>
2016 ALLOCATION METHOD					
	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ 41	\$ 31	\$ 38	\$ 110	
Direct Assignments	-	-	<u>3,325</u>	<u>3,325</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 41</u>	<u>\$ 31</u>	<u>\$ 3,363</u>	<u>\$ 3,435</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-4 Long-Term Incentives

Witness: Peter R. Wall

Cost Center: 1100-0806-LIFE INSURANCE

Workpaper: F-4.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	3,759	3,593	3,641	3,578	3,482	3,234	3,333	3,435
Total Costs	\$ 3,759	\$ 3,593	\$ 3,641	\$ 3,578	\$ 3,482	\$ 3,234	\$ 3,333	\$ 3,435
DIRECT ASSIGNMENTS								
SDG&E	\$ 51	\$ 53	\$ 50	\$ 48	\$ 46	\$ -	\$ -	\$ -
So Cal Gas	42	41	30	26	24	-	-	-
Subtotal - Utilities	\$ 93	\$ 95	\$ 80	\$ 74	\$ 70	\$ -	\$ -	\$ -
Global/Retained	3,667	3,499	3,561	3,936	3,291	3,134	3,228	3,325
Total Direct Assignments	\$ 3,759	\$ 3,593	\$ 3,641	\$ 4,010	\$ 3,361	\$ 3,134	\$ 3,228	\$ 3,325
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 43	\$ 37	\$ 39	\$ 41
So Cal Gas	-	-	-	-	31	28	30	31
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 74	\$ 65	\$ 69	\$ 72
Global/Retained	-	-	-	(432)	46	35	36	38
Total Allocations	\$ -	\$ -	\$ -	\$ (432)	\$ 120	\$ 100	\$ 105	\$ 110
BILLED COSTS								
SDG&E	\$ 51	\$ 53	\$ 50	\$ 48	\$ 89	\$ 37	\$ 39	\$ 41
So Cal Gas	42	41	30	26	55	28	30	31
Subtotal - Utilities	\$ 93	\$ 95	\$ 80	\$ 74	\$ 144	\$ 65	\$ 69	\$ 72
Global/Retained	3,667	3,499	3,561	3,505	3,338	3,169	3,264	3,363
Total Billed Costs	\$ 3,759	\$ 3,593	\$ 3,641	\$ 3,578	\$ 3,482	\$ 3,234	\$ 3,333	\$ 3,435

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-4 Long-Term Incentives

Witness: Peter R. Wall

Cost Center: 1100-0129-EXECUTIVE BENEFITS

Workpaper: F-4.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 110	\$ -	\$ -	\$ -
Non-Labor Costs	5	11	16	13	15	0	-	0
Total Costs	\$ 5	\$ 11	\$ 16	\$ 13	\$ 125	\$ 0	\$ -	\$ 0
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2	\$ 5	\$ 6	\$ 5	\$ 48	\$ -	\$ -	\$ -
So Cal Gas	2	5	6	5	47	-	-	-
Subtotal - Utilities	\$ 4	\$ 9	\$ 12	\$ 10	\$ 95	\$ -	\$ -	\$ -
Global/Retained	1	2	4	3	30	0	-	0
Total Allocations	\$ 5	\$ 11	\$ 16	\$ 13	\$ 125	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 2	\$ 5	\$ 6	\$ 5	\$ 48	\$ -	\$ -	\$ -
So Cal Gas	2	5	6	5	47	-	-	-
Subtotal - Utilities	\$ 4	\$ 9	\$ 12	\$ 10	\$ 95	\$ -	\$ -	\$ -
Global/Retained	1	2	4	3	30	0	-	0
Total Billed Costs	\$ 5	\$ 11	\$ 16	\$ 13	\$ 125	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits
Department: F-4 Long-Term Incentives
Cost Center: 1100-0129-EXECUTIVE BENEFITS
Workpaper: F-4.4 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 48	\$ 47	\$ 30	\$ 125	0
Non-recurring SEC filing fees in 2013	(48)	(47)	(30)	(125)	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>(48)</u>	<u>(47)</u>	<u>(30)</u>	<u>(125)</u>	<u>0</u>
2016 - TEST YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>0</u></u>
2016 ALLOCATION METHOD					
	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ -	\$ -	\$ 0	\$ 0	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-4 Long-Term Incentives

Witness: Peter R. Wall

Cost Center: 1100-0129-EXECUTIVE BENEFITS

Workpaper: F-4.4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 110	\$ -	\$ -	\$ -
Non-Labor Costs	5	11	16	13	15	0	-	0
Total Costs	\$ 5	\$ 11	\$ 16	\$ 13	\$ 125	\$ 0	\$ -	\$ 0
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2	\$ 5	\$ 6	\$ 5	\$ 48	\$ -	\$ -	\$ -
So Cal Gas	2	5	6	5	47	-	-	-
Subtotal - Utilities	\$ 4	\$ 9	\$ 12	\$ 10	\$ 95	\$ -	\$ -	\$ -
Global/Retained	1	2	4	3	30	0	-	0
Total Allocations	\$ 5	\$ 11	\$ 16	\$ 13	\$ 125	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 2	\$ 5	\$ 6	\$ 5	\$ 48	\$ -	\$ -	\$ -
So Cal Gas	2	5	6	5	47	-	-	-
Subtotal - Utilities	\$ 4	\$ 9	\$ 12	\$ 10	\$ 95	\$ -	\$ -	\$ -
Global/Retained	1	2	4	3	30	0	-	0
Total Billed Costs	\$ 5	\$ 11	\$ 16	\$ 13	\$ 125	\$ -	\$ -	\$ -

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Results**

(Forecast in 2013 \$000's)

Department: F-4 Long-Term Incentives

Witness: Peter R. Wall

Cost Center: 1100-0310-AFFILIATE BENEFITS - HR

Workpaper: F-4.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 1,170	\$ 417	\$ 139	\$ 271	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	279	92	1	317	164	155	136	134
Total Costs	\$ 1,449	\$ 509	\$ 139	\$ 588	\$ 164	\$ 155	\$ 136	\$ 134
DIRECT ASSIGNMENTS								
SDG&E	\$ 411	\$ 156	\$ 64	\$ 289	\$ 92	\$ 80	\$ 70	\$ 69
So Cal Gas	247	106	38	159	40	35	31	31
Subtotal - Utilities	\$ 659	\$ 262	\$ 102	\$ 448	\$ 132	\$ 115	\$ 101	\$ 100
Global/Retained	780	243	35	140	32	40	35	34
Total Direct Assignments	\$ 1,439	\$ 505	\$ 137	\$ 588	\$ 164	\$ 155	\$ 136	\$ 134
ALLOCATIONS								
SDG&E	\$ 4	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	5	1	1	-	-	-	-	-
Subtotal - Utilities	\$ 8	\$ 3	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	2	1	0	-	-	-	-	-
Total Allocations	\$ 10	\$ 3	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 415	\$ 157	\$ 65	\$ 289	\$ 92	\$ 80	\$ 70	\$ 69
So Cal Gas	252	108	39	159	40	35	31	31
Subtotal - Utilities	\$ 667	\$ 265	\$ 104	\$ 448	\$ 132	\$ 115	\$ 101	\$ 100
Global/Retained	782	244	36	140	32	40	35	34
Total Billed Costs	\$ 1,449	\$ 509	\$ 139	\$ 588	\$ 164	\$ 155	\$ 136	\$ 134

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits
Department: F-4 Long-Term Incentives
Cost Center: 1100-0310-AFFILIATE BENEFITS - HR
Workpaper: F-4.5 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 92	\$ 40	\$ 32	\$ 164	0
Decrease in post-retirement benefit expense as projected by actuary	(22)	(10)	2	(30)	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>(22)</u>	<u>(10)</u>	<u>2</u>	<u>(30)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 69</u>	<u>\$ 31</u>	<u>\$ 34</u>	<u>\$ 134</u>	<u>0</u>
2016 ALLOCATION METHOD					
MF BASIC	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>69</u>	<u>31</u>	<u>34</u>	<u>134</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 69</u>	<u>\$ 31</u>	<u>\$ 34</u>	<u>\$ 134</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-4 Long-Term Incentives

Witness: Peter R. Wall

Cost Center: 1100-0310-AFFILIATE BENEFITS - HR

Workpaper: F-4.5 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 1,170	\$ 417	\$ 139	\$ 271	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	279	92	1	317	164	155	136	134
Total Costs	\$ 1,449	\$ 509	\$ 139	\$ 588	\$ 164	\$ 155	\$ 136	\$ 134
DIRECT ASSIGNMENTS								
SDG&E	\$ 411	\$ 156	\$ 64	\$ 289	\$ 92	\$ 80	\$ 70	\$ 69
So Cal Gas	247	106	38	159	40	35	31	31
Subtotal - Utilities	\$ 659	\$ 262	\$ 102	\$ 448	\$ 132	\$ 115	\$ 101	\$ 100
Global/Retained	780	243	35	140	32	40	35	34
Total Direct Assignments	\$ 1,439	\$ 505	\$ 137	\$ 588	\$ 164	\$ 155	\$ 136	\$ 134
ALLOCATIONS								
SDG&E	\$ 4	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	5	1	1	-	-	-	-	-
Subtotal - Utilities	\$ 8	\$ 3	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	2	1	0	-	-	-	-	-
Total Allocations	\$ 10	\$ 3	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 415	\$ 157	\$ 65	\$ 289	\$ 92	\$ 80	\$ 70	\$ 69
So Cal Gas	252	108	39	159	40	35	31	31
Subtotal - Utilities	\$ 667	\$ 265	\$ 104	\$ 448	\$ 132	\$ 115	\$ 101	\$ 100
Global/Retained	782	244	36	140	32	40	35	34
Total Billed Costs	\$ 1,449	\$ 509	\$ 139	\$ 588	\$ 164	\$ 155	\$ 136	\$ 134

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-5 Supplemental Retirement

Witness: Peter R. Wall

Cost Center: 1100-0804-SERP

Workpaper: F-5.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	27,401	15,521	24,010	20,111	12,600	11,130	10,340	9,570
Total Costs	\$ 27,401	\$ 15,521	\$ 24,010	\$ 20,111	\$ 12,600	\$ 11,130	\$ 10,340	\$ 9,570
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,674	\$ 1,645	\$ 1,527	\$ 1,367	\$ 869	\$ 762	\$ 714	\$ 662
So Cal Gas	1,613	1,348	1,374	1,141	669	626	583	540
Subtotal - Utilities	\$ 3,287	\$ 2,992	\$ 2,902	\$ 2,508	\$ 1,538	\$ 1,388	\$ 1,297	\$ 1,201
Global/Retained	22,700	10,472	18,805	14,534	9,225	8,119	7,536	6,974
Total Direct Assignments	\$ 25,987	\$ 13,465	\$ 21,707	\$ 17,042	\$ 10,763	\$ 9,507	\$ 8,833	\$ 8,175
ALLOCATIONS								
SDG&E	\$ 542	\$ 826	\$ 859	\$ 1,140	\$ 707	\$ 606	\$ 577	\$ 542
So Cal Gas	615	851	912	1,175	688	630	586	544
Subtotal - Utilities	\$ 1,158	\$ 1,677	\$ 1,771	\$ 2,315	\$ 1,395	\$ 1,236	\$ 1,163	\$ 1,087
Global/Retained	256	380	532	754	442	387	345	309
Total Allocations	\$ 1,414	\$ 2,057	\$ 2,303	\$ 3,069	\$ 1,837	\$ 1,623	\$ 1,507	\$ 1,395
BILLED COSTS								
SDG&E	\$ 2,216	\$ 2,471	\$ 2,386	\$ 2,507	\$ 1,576	\$ 1,368	\$ 1,291	\$ 1,204
So Cal Gas	2,229	2,199	2,287	2,316	1,357	1,257	1,168	1,084
Subtotal - Utilities	\$ 4,445	\$ 4,669	\$ 4,673	\$ 4,823	\$ 2,932	\$ 2,624	\$ 2,460	\$ 2,288
Global/Retained	22,956	10,852	19,337	15,288	9,667	8,506	7,880	7,282
Total Billed Costs	\$ 27,401	\$ 15,521	\$ 24,010	\$ 20,111	\$ 12,600	\$ 11,130	\$ 10,340	\$ 9,570

Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits
Department: F-5 Supplemental Retirement
Cost Center: 1100-0804-SERP
Workpaper: F-5.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 1,576	\$ 1,357	\$ 9,667	\$ 12,600	0
Decrease in post-retirement benefit expense as projected by actuary	(355)	(316)	(2,359)	(3,030)	
Change in Allocations 2013-2016	(17)	43	(26)	-	
Total Change from 2013	<u>(372)</u>	<u>(273)</u>	<u>(2,385)</u>	<u>(3,030)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 1,204</u>	<u>\$ 1,084</u>	<u>\$ 7,282</u>	<u>\$ 9,570</u>	<u>0</u>
2016 ALLOCATION METHOD					
	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ 542	\$ 544	\$ 309	\$ 1,395	
Direct Assignments	<u>662</u>	<u>540</u>	<u>6,974</u>	<u>8,175</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 1,204</u>	<u>\$ 1,084</u>	<u>\$ 7,282</u>	<u>\$ 9,570</u>	

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-5 Supplemental Retirement

Witness: Peter R. Wall

Cost Center: 1100-0804-SERP

Workpaper: F-5.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	27,401	15,521	24,010	20,111	12,600	11,130	10,340	9,570
Total Costs	\$ 27,401	\$ 15,521	\$ 24,010	\$ 20,111	\$ 12,600	\$ 11,130	\$ 10,340	\$ 9,570
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,674	\$ 1,645	\$ 1,527	\$ 1,367	\$ 869	\$ 762	\$ 714	\$ 662
So Cal Gas	1,613	1,348	1,374	1,141	669	626	583	540
Subtotal - Utilities	\$ 3,287	\$ 2,992	\$ 2,902	\$ 2,508	\$ 1,538	\$ 1,388	\$ 1,297	\$ 1,201
Global/Retained	22,700	10,472	18,805	14,534	9,225	8,119	7,536	6,974
Total Direct Assignments	\$ 25,987	\$ 13,465	\$ 21,707	\$ 17,042	\$ 10,763	\$ 9,507	\$ 8,833	\$ 8,175
ALLOCATIONS								
SDG&E	\$ 542	\$ 826	\$ 859	\$ 1,140	\$ 707	\$ 606	\$ 577	\$ 542
So Cal Gas	615	851	912	1,175	688	630	586	544
Subtotal - Utilities	\$ 1,158	\$ 1,677	\$ 1,771	\$ 2,315	\$ 1,395	\$ 1,236	\$ 1,163	\$ 1,087
Global/Retained	256	380	532	754	442	387	345	309
Total Allocations	\$ 1,414	\$ 2,057	\$ 2,303	\$ 3,069	\$ 1,837	\$ 1,623	\$ 1,507	\$ 1,395
BILLED COSTS								
SDG&E	\$ 2,216	\$ 2,471	\$ 2,386	\$ 2,507	\$ 1,576	\$ 1,368	\$ 1,291	\$ 1,204
So Cal Gas	2,229	2,199	2,287	2,316	1,357	1,257	1,168	1,084
Subtotal - Utilities	\$ 4,445	\$ 4,669	\$ 4,673	\$ 4,823	\$ 2,932	\$ 2,624	\$ 2,460	\$ 2,288
Global/Retained	22,956	10,852	19,337	15,288	9,667	8,506	7,880	7,282
Total Billed Costs	\$ 27,401	\$ 15,521	\$ 24,010	\$ 20,111	\$ 12,600	\$ 11,130	\$ 10,340	\$ 9,570

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Restatement Schedule - 2009 SoCal Gas**

Workpaper: G-1.1

Witness: Peter R. Wall

	(1) Total SoCalGas Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2009 Restated O&M
SHARED SERVICES					
A SC Finance	16,892	-	(3,499)	-	13,394
B SC Legal	16,385	-	(3,051)	-	13,333
C SC Human Resources	10,573	-	(2,048)	-	8,525
D SC External Affairs	4,070	-	(1,204)	-	2,866
E SC Facilities/Assets	6,252	-	(343)	-	5,909
F SC Pension & Benefits	6,577	-	10,144	-	16,721
Transferred Services	-	-	-	-	-
Insurance	15,427	(15,427)	-	-	-
Accounting Adjustments	99,871	(99,871)	-	-	-
Total Costs	<u>\$ 176,046</u>	<u>\$ (115,298)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,748</u>

Column Descriptions:

(1) Total Bill	Total cash paid by SoCal Gas to Sempra during 2009
(2) Exclusions:	
Insurance	Insurance is presented in testimony and workpapers of Katherine Carbon in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in ratemaking.
(3) Labor Overheads	Labor Overheads have been consolidated in section F of this testimony for easy discussion.
(4) Normalizing Adjustments:	None
(5) Restated O&M	Corporate Center testimony and workpapers refer to this amount as 2009 Actual Costs.

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Restatement Schedule - 2009 SDG&E**

Workpaper: G-1.2

Witness: Peter R. Wall

	(1) Total SDG&E Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2009 Restated O&M
SHARED SERVICES					
A SD Finance	16,015	-	(3,242)	-	12,773
B SD Legal & Governance	42,977	-	(4,571)	-	38,406
C SD Human Resources	7,664	-	(1,492)	-	6,172
D SD External Affairs	3,564	-	(1,045)	-	2,519
E SD Facilities/Assets	5,348	-	(291)	-	5,058
F SD Pension & Benefits	6,920	-	10,640	-	17,561
Insurance	55,178	(55,178)	-	-	-
Accounting Adjustments	64,442	(64,442)	-	-	-
Total Costs	\$ 202,108	\$ (119,620)	\$ -	\$ -	\$ 82,488

Column Descriptions:

(1) Total Bill	Total cash paid by SDG&E to Sempra during 2009
(2) Exclusions:	
Insurance	Insurance is presented in testimony and workpapers of Katherine Carbon in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in
(3) Labor Overheads	Each department's labor overheads are consolidated in section F for testimony purposes.
(4) Normalizing Adjustments:	None.
(5) Restated O&M	Corporate Center testimony and workpapers refer to this amount as 2009 Actual Costs.

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Restatement Schedule - 2010 SoCal Gas**

Workpaper: G-2.1

Witness: Peter R. Wall

	(1) Total SoCalGas Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2010 Restated O&M
SHARED SERVICES					
A SC Finance	18,936	-	(3,894)	(1,318)	13,724
B SC Legal	8,798	-	(1,372)	(115)	7,310
C SC Human Resources	9,007	-	(1,861)	-	7,145
D SC External Affairs	1,871	-	(563)	-	1,309
E SC Facilities/Assets	5,750	-	(367)	-	5,383
F SC Pension & Benefits	6,400	-	8,057	-	14,458
Transferred Services	-	-	-	-	-
Insurance	14,732	(14,732)	-	-	-
Accounting Adjustments	35,307	(35,307)	-	-	-
Total Costs	<u>\$ 100,801</u>	<u>\$ (50,039)</u>	<u>\$ -</u>	<u>\$ (1,433)</u>	<u>\$ 49</u>

Column Descriptions:

(1) Total Bill	Total cash paid by SoCal Gas to Sempra during 2010
(2) Exclusions:	
Insurance	Insurance is presented in testimony and workpapers of Katherine Carbon in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in
(3) Labor Overheads	Each department's labor overheads are consolidated in section F for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense.
Legal	Adjusted for regulatory bill inserts
(5) Restated O&M	Corporate Center testimony and workpapers refer to this amount as 2010 Actual Costs.

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Restatement Schedule - 2010 SDG&E**

Workpaper: G-2.2

Witness: Peter R. Wall

	(1) Total SDG&E Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2010 Restated O&M
SHARED SERVICES					
A SD Finance	20,701	-	(4,361)	(1,318)	15,022
B SD Legal	41,804	-	(2,274)	(730)	38,801
C SD Human Resources	6,968	-	(1,456)	-	5,512
D SD External Affairs	1,755	-	(522)	-	1,233
E SD Facilities/Assets	5,109	-	(343)	-	4,767
F SD Pension & Benefits	7,580	-	8,956	-	16,536
Insurance	82,210	(82,210)	-	-	-
Accounting Adjustments	52,805	(52,805)	-	-	-
Total Costs	<u>\$ 218,933</u>	<u>\$ (135,015)</u>	<u>\$ (0)</u>	<u>\$ (2,047)</u>	<u>\$ 81,871</u>

Column Descriptions:

(1) Total Bill	Total cash paid by SDG&E to Sempra during 2010
(2) Exclusions:	
Insurance	Insurance is presented in testimony and workpapers of Katherine Carbon in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in
(3) Labor Overheads	Each department's labor overheads are consolidated in section F for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense.
Legal	Adjusted for regulatory bill inserts
(5) Restated O&M	Corporate Center testimony and workpapers refer to this amount as 2010 Actual Costs.

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Restatement Schedule - 2011 SoCal Gas**

Workpaper: G-3.1

Witness: Peter R. Wall

	(1) Total SoCalGas Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2006 Restated O&M
SHARED SERVICES					
A SC Finance	16,158	-	(4,414)	1,318	13,062
B SC Legal	14,923	-	(1,020)	(45)	13,858
C SC Human Resources	9,232	-	(2,132)	-	7,100
D SC External Affairs	1,260	-	(204)	(326)	730
E SC Facilities/Assets	5,451	-	(435)	-	5,016
F SC Pension & Benefits	5,874	-	8,204	-	14,079
Transferred Services	-	-	-	-	-
Insurance	13,859	(13,859)	-	-	-
Accounting Adjustments	16,142	(16,142)	-	-	-
Total Costs	<u>\$ 82,899</u>	<u>\$ (30,001)</u>	<u>\$ -</u>	<u>\$ 947</u>	<u>\$ 54</u>

Column Descriptions:

(1)	Total Bill	Total cash paid by SoCal Gas to Sempra during 2011
(2)	Exclusions:	
	Insurance	Insurance is presented in testimony and workpapers of Katherine Carbon in this GRC.
	Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in
(3)	Labor Overheads	Each department's labor overheads are consolidated in section F for testimony purposes.
(4)	Normalizing Adjustments:	
	Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense.
	Legal	Adjusted for regulatory bill inserts
	External Affairs	Contributions to be excluded from GRC.
(5)	Restated O&M	Corporate Center testimony and workpapers refer to this amount as 2011 Actual Costs.

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Restatement Schedule - 2011 SDG&E**

Workpaper: G-3.2

Witness: Peter R. Wall

	(1) Total SDG&E Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2011 Restated O&M
SHARED SERVICES					
A SD Finance	18,155	-	(4,793)	1,318	14,680
B SD Legal	30,347	-	(1,539)	(71)	28,736
C SD Human Resources	7,040	-	(1,632)	-	5,408
D SD External Affairs	1,225	-	(192)	(343)	690
E SD Facilities/Assets	5,295	-	(425)	-	4,870
F SD Pension & Benefits	6,272	-	8,582	-	14,854
Insurance	90,414	(90,414)	-	-	-
Accounting Adjustments	8,740	(8,740)	-	-	-
Total Costs	\$ 167,489	\$ (99,154)	\$ -	\$ 903	\$ 69,239

Column Descriptions:

(1) Total Bill	Total cash paid by SDG&E to Sempra during 2011
(2) Exclusions:	
Insurance	Insurance is presented in testimony and workpapers of Katherine Carbon in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in
(3) Labor Overheads	Each department's labor overheads are consolidated in section F for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense.
Legal	Adjusted for regulatory bill inserts.
External Affairs	Contributions to be excluded from GRC.
(5) Restated O&M	Corporate Center testimony and workpapers refer to this amount as 2011 Actual Costs.

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Restatement Schedule - 2012 SoCal Gas**

Workpaper: G-4.1

Witness: Peter R. Wall

	(1) Total SoCalGas Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2012 Restated O&M
SHARED SERVICES					
A SC Finance	17,145	-	(2,965)	(978)	13,202
B SC Legal	12,814	-	(744)	-	12,070
C SC Human Resources	9,423	-	(1,645)	-	7,777
D SC External Affairs	1,633	-	(241)	(516)	876
E SC Facilities/Assets	4,822	-	(337)	-	4,485
F SC Pension & Benefits	5,416	-	5,932	-	11,348
Transferred Services	-	-	-	-	-
Insurance	14,227	(14,227)	-	-	-
Accounting Adjustments	8,709	(8,709)	-	-	-
Total Costs	\$ 74,189	\$ (22,936)	\$ 0	\$ (1,494)	\$ 50

Column Descriptions:

(1) Total Bill	Total cash paid by SoCal Gas to Sempra during 2012
(2) Exclusions:	
Insurance	Insurance is presented in testimony and workpapers of Katherine Carbon in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in ratemaking.
(3) Labor Overheads	Each department's labor overheads are consolidated in section F for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense, relocation timing adjusted over 2012 and 2013, NDT Audit fees represent average annual expense.
External Affairs	Contributions to be excluded from GRC.
(5) Restated O&M	Corporate Center testimony and workpapers refer to this amount as 2012 Actual Costs.

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Restatement Schedule - 2012 SDG&E**

Workpaper: G-4.2

Witness: Peter R. Wall

	(1) Total SDG&E Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2012 Restated O&M
SHARED SERVICES					
A SD Finance	20,119	-	(3,621)	(943)	15,555
B SD Legal	25,191	-	(1,268)	-	23,923
C SD Human Resources	6,963	-	(1,226)	-	5,738
D SD External Affairs	1,592	-	(234)	(506)	852
E SD Facilities/Assets	4,837	-	(332)	-	4,505
F SD Pension & Benefits	6,820	-	6,680	-	13,499
Insurance	105,759	(105,759)	-	-	-
Accounting Adjustments	11,057	(11,057)	-	-	-
Total Costs	<u>\$ 182,339</u>	<u>\$ (116,816)</u>	<u>\$ -</u>	<u>\$ (1,450)</u>	<u>\$ 64,073</u>

Column Descriptions:

(1) Total Bill	Total cash paid by SDG&E to Sempra during 2012
(2) Exclusions:	
Insurance	Insurance is presented in testimony and workpapers of Katherine Carbon in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in
(3) Labor Overheads	Each department's labor overheads are consolidated in section F for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense, relocation timing adjusted over 2012 and 2013, NDT Audit fees represent average annual expense.
External Affairs	Contributions to be excluded from GRC.
(5) Restated O&M	Corporate Center testimony and workpapers refer to this amount as 2012 Actual Costs.

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Restatement Schedule - 2013 SoCal Gas**

Workpaper: G-5.1

Witness: Peter R. Wall

	(1) Total SoCalGas Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2013 Restated O&M
SHARED SERVICES					
A SC Finance	16,274	-	(3,202)	411	13,483
B SC Legal	5,063	-	(840)	7,094	11,318
C SC Human Resources	9,527	-	(1,690)	-	7,837
D SC External Affairs	1,776	-	(313)	(373)	1,090
E SC Facilities/Assets	3,425	-	(375)	-	3,050
F SC Pension & Benefits	5,433	-	6,419	-	11,852
Transferred Services	-	-	-	-	-
Insurance	15,301	(15,301)	-	-	-
Accounting Adjustments	8,814	(8,814)	-	-	-
Total Costs	\$ 65,612	\$ (24,115)	\$ -	\$ 7,132	\$ 48,629

Column Descriptions:

(1) Total Bill	Total cash paid by SoCal Gas to Sempra during 2013
(2) Exclusions:	
Insurance	Insurance is presented in testimony and workpapers of Katherine Carbon in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in ratemaking.
(3) Labor Overheads	Each department's labor overheads are consolidated in section F for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense, relocation timing adjusted over 2012 and 2013, NDT Audit fees represent average annual expense, credit for holiday party expense, and allocation expense for Intelligize subscription.
Legal	One-time claim refund for Sesnon Fires.
External Affairs	Contributions to be excluded from GRC; correctly allocate Director labor
(5) Restated O&M	Corporate Center testimony and workpapers refer to this amount as 2013 Actual Costs.

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Restatement Schedule - 2013 SDG&E**

Workpaper: G-5.2

Witness: Peter R. Wall

	(1) Total SDG&E Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2013 Restated O&M
SHARED SERVICES					
A SD Finance	19,900	-	(4,030)	376	16,246
B SD Legal	29,398	-	(1,248)	-	28,150
C SD Human Resources	6,840	-	(1,233)	-	5,607
D SD External Affairs	1,872	-	(321)	(428)	1,124
E SD Facilities/Assets	3,939	-	(371)	-	3,568
F SD Pension & Benefits	6,524	-	7,204	-	13,728
Insurance	106,520	(106,520)	-	-	-
Accounting Adjustments	9,066	(9,066)	-	-	-
Total Costs	\$ 184,060	\$ (115,586)	\$ -	\$ (51,559)	\$ 68,422

Column Descriptions:

(1) Total Bill	Total cash paid by SDG&E to Sempra during 2013
(2) Exclusions:	
Insurance	Insurance is presented in testimony and workpapers of Katherine Carbon in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in
(3) Labor Overheads	Each department's labor overheads are consolidated in section F for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense, relocation timing adjusted over 2012 and 2013, NDT Audit fees represent average annual expense, credit for holiday party expense, and allocation
External Affairs	Contributions to be excluded from GRC; correctly allocate Director labor
(5) Restated O&M	Corporate Center testimony and workpapers refer to this amount as 2013 Actual Costs.

Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

GRC TOTAL

Workpaper: H

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	517	358	330	355	342	364	367	368
Labor Costs	\$ 100,580	\$ 76,185	\$ 76,677	\$ 67,816	\$ 80,122	\$ 70,934	\$ 71,044	\$ 71,175
Non-Labor Costs	192,133	180,542	178,114	179,284	174,075	159,213	151,575	157,765
Total Costs	\$ 292,713	\$ 256,727	\$ 254,791	\$ 247,100	\$ 254,197	\$ 230,147	\$ 222,619	\$ 228,940
DIRECT ASSIGNMENTS								
SDG&E	\$ 40,469	\$ 46,875	\$ 37,019	\$ 32,021	\$ 34,245	\$ 23,159	\$ 26,390	\$ 29,108
So Cal Gas	18,649	16,330	22,237	19,360	15,812	13,756	14,873	15,311
Subtotal - Utilities	\$ 59,118	\$ 63,206	\$ 59,255	\$ 51,381	\$ 50,056	\$ 36,915	\$ 41,263	\$ 44,420
Global/Retained	87,220	83,705	86,492	88,550	92,911	80,495	68,023	70,542
Total Direct Assignments	\$ 146,338	\$ 146,911	\$ 145,748	\$ 139,931	\$ 142,967	\$ 117,410	\$ 109,286	\$ 114,961
ALLOCATIONS								
SDG&E	\$ 42,019	\$ 34,266	\$ 32,149	\$ 32,051	\$ 34,178	\$ 32,387	\$ 32,813	\$ 33,022
So Cal Gas	42,099	32,883	31,587	30,399	32,818	33,544	33,841	33,924
Subtotal - Utilities	\$ 84,118	\$ 67,149	\$ 63,736	\$ 62,450	\$ 66,995	\$ 65,930	\$ 66,653	\$ 66,945
Global/Retained	62,256	42,666	45,308	44,719	44,235	46,806	46,680	47,033
Total Allocations	\$ 146,375	\$ 109,816	\$ 109,043	\$ 107,169	\$ 111,231	\$ 112,737	\$ 113,333	\$ 113,978
BILLED COSTS								
SDG&E	\$ 82,488	\$ 81,141	\$ 69,167	\$ 64,073	\$ 68,422	\$ 55,546	\$ 59,203	\$ 62,130
So Cal Gas	60,748	49,214	53,823	49,759	48,629	47,300	48,714	49,235
Subtotal - Utilities	\$ 143,236	\$ 130,355	\$ 122,991	\$ 113,831	\$ 117,051	\$ 102,846	\$ 107,916	\$ 111,365
Global/Retained	149,477	126,372	131,800	133,269	137,146	127,301	114,703	117,574
Total Billed Costs	\$ 292,713	\$ 256,727	\$ 254,791	\$ 247,100	\$ 254,197	\$ 230,147	\$ 222,619	\$ 228,940

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Escalation Reconciliation**

(\$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Workpaper: H Esc Recon

This workpaper details the methodology and rates used to escalate the 2016 Forecast stated in 2013 \$'s in Testimony tables and in Workpaper Division Summaries, A-F, to the 2016 \$'s as shown in Testimony tables and in Workpapers Escalated Division Summaries A-F

	2016 Forecast (in 2013 \$'s)			D Labor/ Non-Labor Indexes	2016 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs (A + B)		E Standard Escalated 2016 \$'s (A X D)	F Total Escalated Costs (B + E)
A Finance						
Labor	\$ 23,921	\$ -	\$ 23,921	1.0729	\$ 25,665	\$ 25,665
Non-Labor	18,208	16,993	35,201	1.0762	19,595	36,589
Total	<u>42,129</u>	<u>16,993</u>	<u>59,122</u>		<u>45,260</u>	<u>62,253</u>
B Legal and Governance						
Labor	9,462	-	9,462	1.0729	10,152	10,152
Non-Labor	8,107	41,552	49,659	1.0762	8,724	50,276
Total	<u>17,568</u>	<u>41,552</u>	<u>59,120</u>		<u>18,876</u>	<u>60,428</u>
C Human Resources						
Labor	6,278	-	6,278	1.0729	6,736	6,736
Non-Labor	10,398	-	10,398	1.0762	11,191	11,191
Total	<u>16,677</u>	<u>-</u>	<u>16,677</u>		<u>17,927</u>	<u>17,927</u>
D External Affairs						
Labor	3,073	-	3,073	1.0729	3,297	3,297
Non-Labor	3,876	-	3,876	1.0762	4,171	4,171
Total	<u>6,948</u>	<u>-</u>	<u>6,948</u>		<u>7,468</u>	<u>7,468</u>
E Facilities/Assets						
Labor	1,752	-	1,752	1.0729	1,880	1,880
Non-Labor	4,616	9,773	14,389	1.0762	4,967	14,741
Total	<u>6,368</u>	<u>9,773</u>	<u>16,141</u>		<u>6,847</u>	<u>16,621</u>
F Pension & Benefits						
Labor	26,689	-	26,689	1.0729	28,635	28,635
Non-Labor	-	44,242	44,242	1.0762	-	44,242
Total	<u>26,689</u>	<u>44,242</u>	<u>70,931</u>		<u>28,635</u>	<u>72,877</u>
Corporate Center Shared Services						
Labor	71,175	-	71,175		76,364	76,364
Non-Labor	45,204	112,560	157,765		48,649	161,209
Total	<u>\$ 116,379</u>	<u>\$ 112,560</u>	<u>\$ 228,940</u>		<u>\$ 125,013</u>	<u>\$ 237,573</u>

Summary of Results

(Forecast in Escalated \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

GRC TOTAL

Workpaper: H Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	517	358	330	355	342	364	367	368
Labor Costs	\$ 100,580	\$ 76,185	\$ 76,677	\$ 67,816	\$ 80,122	\$ 72,345	\$ 74,220	\$ 76,364
Non-Labor Costs	192,133	180,542	178,114	179,284	174,075	160,065	153,619	161,209
Total Costs	\$ 292,713	\$ 256,727	\$ 254,791	\$ 247,100	\$ 254,197	\$ 232,410	\$ 227,839	\$ 237,573
DIRECT ASSIGNMENTS								
SDG&E	\$ 40,469	\$ 46,875	\$ 37,019	\$ 32,021	\$ 34,245	\$ 23,180	\$ 26,448	\$ 29,237
So Cal Gas	18,649	16,330	22,237	19,360	15,812	13,766	14,909	15,390
Subtotal - Utilities	\$ 59,118	\$ 63,206	\$ 59,255	\$ 51,381	\$ 50,056	\$ 36,946	\$ 41,358	\$ 44,627
Global/Retained	87,220	83,705	86,492	88,550	92,911	80,528	68,113	70,750
Total Direct Assignments	\$ 146,338	\$ 146,911	\$ 145,748	\$ 139,931	\$ 142,967	\$ 117,474	\$ 109,471	\$ 115,377
ALLOCATIONS								
SDG&E	\$ 42,019	\$ 34,266	\$ 32,149	\$ 32,051	\$ 34,178	\$ 33,018	\$ 34,272	\$ 35,413
So Cal Gas	42,099	32,883	31,587	30,399	32,818	34,199	35,350	36,386
Subtotal - Utilities	\$ 84,118	\$ 67,149	\$ 63,736	\$ 62,450	\$ 66,995	\$ 67,217	\$ 69,622	\$ 71,799
Global/Retained	62,256	42,666	45,308	44,719	44,235	47,720	48,746	50,398
Total Allocations	\$ 146,375	\$ 109,816	\$ 109,043	\$ 107,169	\$ 111,231	\$ 114,936	\$ 118,368	\$ 122,196
BILLED COSTS								
SDG&E	\$ 82,488	\$ 81,141	\$ 69,167	\$ 64,073	\$ 68,422	\$ 56,198	\$ 60,720	\$ 64,650
So Cal Gas	60,748	49,214	53,823	49,759	48,629	47,964	50,259	51,776
Subtotal - Utilities	\$ 143,236	\$ 130,355	\$ 122,991	\$ 113,831	\$ 117,051	\$ 104,162	\$ 110,980	\$ 116,426
Global/Retained	149,477	126,372	131,800	133,269	137,146	128,248	116,859	121,147
Total Billed Costs	\$ 292,713	\$ 256,727	\$ 254,791	\$ 247,100	\$ 254,197	\$ 232,410	\$ 227,839	\$ 237,573

Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Allocation for Utilities
(Escalated \$000's)

Workpaper H Util Sum

Witness: Peter R. Wall

<u>Department / Cost Center</u>		<u>SDG&E</u>	<u>SOCALGAS</u>	<u>TOTAL UTILITIES</u>
A-1	CFO	\$ 326	\$ 287	\$ 613
A-2	Accounting Services	5,010	4,955	9,965
A-3	Tax Services	2,940	2,535	5,475
A-4	Treasury	3,583	4,795	8,378
A-5	Investor Relations	900	903	1,803
A-6	Audit Services	2,487	1,857	4,344
A-7	Development / M&A	-	-	-
A-8	Financial Leadership Program	412	153	565
A	Finance	15,658	15,485	31,143
B-1	Legal Services	22,705	7,808	30,513
B-2	Governance	2,346	2,340	4,686
B-3	Executive	-	-	-
B	Legal and Governance	25,051	10,148	35,199
C-1	Human Resources SVP	407	656	1,063
C-2	Compensation & Benefits	1,546	2,360	3,906
C-3	Payroll/HRIS (MyInfo)	3,109	5,493	8,602
C-4	Staffing & Development	513	514	1,027
C-5	Employee Programs	89	155	244
C	Human Resources	5,664	9,178	14,842
D-1	Communications	826	834	1,660
D-2	Government Affairs	572	583	1,155
D-3	External Affairs	-	-	-
D	External Affairs	1,398	1,417	2,815
E-1	Depreciation/Rate of Return	2,744	1,955	4,699
E-2	Property Taxes	875	632	1,507
E-3	Other Facilities	1,132	1,604	2,736
E-4	Security Services	-	-	-
E	Facilities/Assets	4,751	4,191	8,942
F-1	Employee Benefits	3,178	3,096	6,274
F-2	Payroll Taxes	1,512	1,474	2,986
F-3	Incentive Compensation	3,206	3,099	6,305
F-4	Term Incentives	3,026	2,606	5,632
F-5	Supplemental Retirement	1,204	1,084	2,288
F	Pension & Benefits	12,126	11,359	23,485
Total Allocation - 2016 Forecast		\$ 64,648	\$ 51,778	\$ 116,426

Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Shared Service Allocations for Utilities
Total Expenses
(\$ - 000's)

Reference: H FERC Recon

Witness: Peter R. Wall

SDG&E Allocations - Company Code 2100										
			-----Recorded-----					-----Forecast-----		
			FY2009- NSE	FY2010- NSE	FY2011- NSE	FY2012- NSE	FY2013- NSE	FY2014- NSE	FY2015- NSE	FY2016- NSE
2100-8951	Outside Services Employed	F923.1	\$ 78,479	\$ 77,452	\$ 65,391	\$ 60,729	\$ 66,053	\$ 53,870	\$ 58,219	\$ 61,905
2100-8952	Depreciation & ROR	F923.4	4,009	3,689	3,776	3,344	2,370	2,328	2,501	2,744
Total			<u>\$ 82,488</u>	<u>\$ 81,141</u>	<u>\$ 69,167</u>	<u>\$ 64,073</u>	<u>\$ 68,422</u>	<u>\$ 56,198</u>	<u>\$ 60,720</u>	<u>\$ 64,650</u>

SCG Allocations - Company Code 2200										
			-----Recorded-----					-----Forecast-----		
			FY2009- NSE	FY2010- NSE	FY2011- NSE	FY2012- NSE	FY2013- NSE	FY2014- NSE	FY2015- NSE	FY2016- NSE
2200-8951	Outside Services Employed	F923.1	\$ 56,101	\$ 45,017	\$ 50,128	\$ 46,871	\$ 47,009	\$ 46,267	\$ 48,461	\$ 49,821
2200-8952	Depreciation & ROR	F923.4	4,647	4,197	3,695	2,888	1,620	1,697	1,798	1,955
Total			<u>\$ 60,748</u>	<u>\$ 49,214</u>	<u>\$ 53,823</u>	<u>\$ 49,759</u>	<u>\$ 48,629</u>	<u>\$ 47,964</u>	<u>\$ 50,259</u>	<u>\$ 51,776</u>

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Escalation Indexes - NOI**

Workpaper: I

Witness: Peter R. Wall

Utility Cost Indexes (set to year 2013=1.0000)

From Scott Wilder; data based on Global Insight 4th Quarter 2013 utility cost forecast, released February 2014.

O&M Non-Labor Cost Index:

A simple average of the following two cost indexes:

JEADGOMMS_X926 Administrative and General (Electric) except 926

JGADGOMMS_X926 Administrative and General (Gas) except 926

Sempra Corporate Center Average

Non-Labor			
2013	2014	2015	2016
1.0000	1.0206	1.0483	1.0782
1.0000	1.0199	1.0459	1.0743
1.0000	1.0202	1.0471	1.0762

O&M Labor Cost Index:

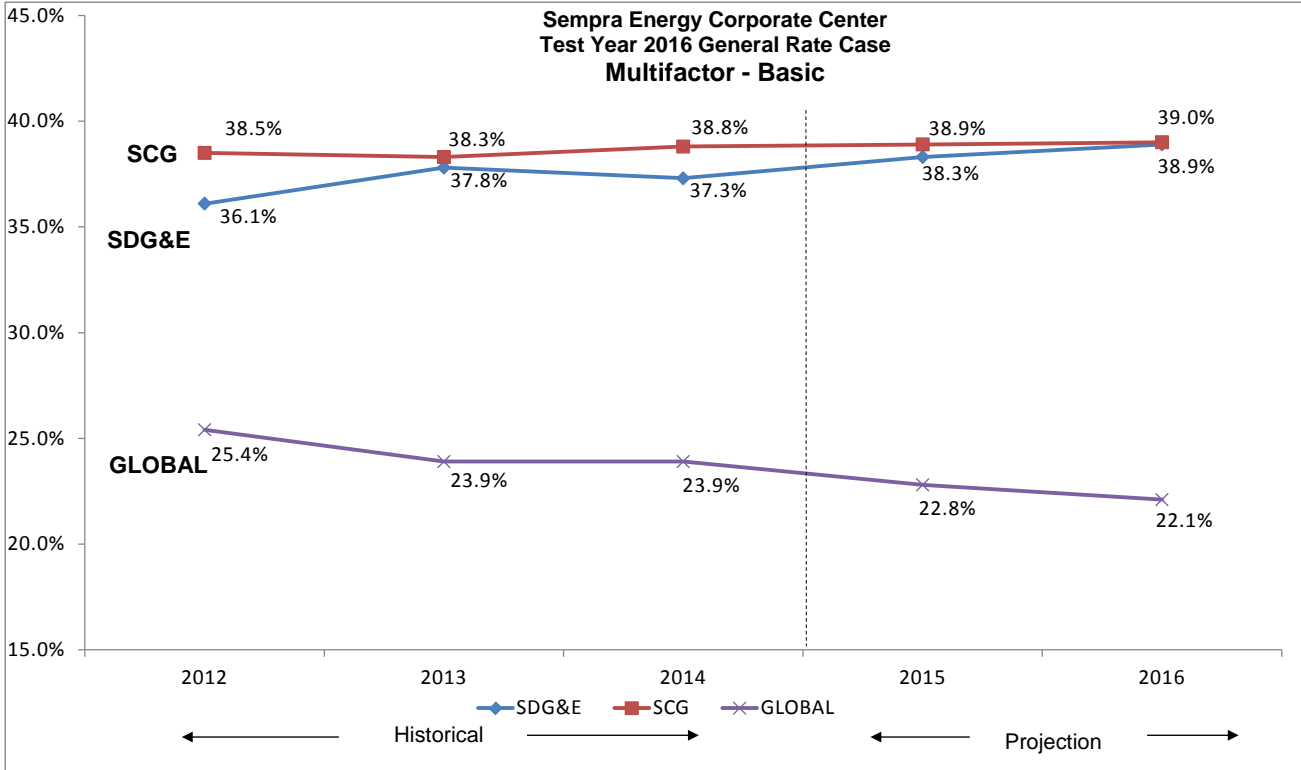
A simple average of the following two cost indexes:

ECIPWMBFNS Managers & Administrators Labor

ECIPWPARNs Professional & Technical

Sempra Corporate Center Average

Labor			
2013	2014	2015	2016
1.0000	1.0193	1.0441	1.0718
1.0000	1.0204	1.0452	1.0739
1.0000	1.0199	1.0447	1.0729



	Historical			Projection	
	2012	2013	2014	2015	2016
SDG&E	36.1%	37.8%	37.3%	38.3%	38.9%
SCG	38.5%	38.3%	38.8%	38.9%	39.0%
UTILITIES	74.6%	76.1%	76.1%	77.2%	77.9%
GLOBAL	25.4%	23.9%	23.9%	22.8%	22.1%
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%

Data from Audited Financials: 2011 2012 2013

Dollars in millions

Based on 2012 "Statistical Report - Unaudited Supplement to the Financial Report"

FACTOR WEIGHT	25.00%		25.00%		25.00%		25.00%		100.00%		Multi-Factor Overall Percent			
	Op Revenues	%	Ops & Maint	Franch Fees & Other Taxes	Total Ops Expense	%	Prop. Plant & Equip	Inv & Other Assets	Goodwill	Gross LT Assets		%	FTE	%
2013 Year Data														
SDG&E	4,066	38.5%	1,157	210	1,367	40.6%	14,346	3,261	-	17,607	42.6%	4,570	27.6%	37.3%
So Cal Gas	3,736	35.4%	1,324	128	1,452	43.1%	11,831	808	-	12,639	30.6%	7,660	46.3%	38.8%
Unregulated	2,755	26.1%	516	36	552	16.4%	8,378	3,718	(1,024)	11,072	26.8%	4,316	26.1%	23.8%
Total for 2014 MF	10,557	100.0%	2,997	374	3,371	100.0%	34,555	7,787	(1,024)	41,318	100.0%	16,546	100.0%	100.0%
2012 Year Data														
SDG&E	3,694	38.3%	1,154	198	1,352	40.9%	14,124	2,794	-	16,918	42.3%	4,960	29.9%	37.8%
So Cal Gas	3,282	34.0%	1,304	122	1,426	43.1%	11,187	1,060	-	12,247	30.6%	7,534	45.4%	38.3%
Unregulated	2,671	27.7%	491	39	530	16.0%	8,217	3,759	(1,111)	10,865	27.1%	4,104	24.7%	23.9%
Total for 2013 MF	9,647	100.0%	2,949	359	3,308	100.0%	33,528	7,613	(1,111)	40,030	100.0%	16,598	100.0%	100.0%
2011 Year Data														
SDG&E	3,373	33.6%	1,072	183	1,255	39.6%	13,033	2,720	-	15,753	41.9%	4,960	29.4%	36.1%
So Cal Gas	3,816	38.0%	1,305	126	1,431	45.2%	10,565	953	-	11,518	30.6%	6,801	40.3%	38.5%
Unregulated	2,847	28.4%	448	34	482	15.2%	7,594	3,779	(1,036)	10,337	27.5%	5,100	30.2%	25.3%
Total for 2012 MF	10,036	100.0%	2,825	343	3,168	100.0%	31,192	7,452	(1,036)	37,608	100.0%	16,861	100.0%	100.0%

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

Multi-Factor Split

NARRATIVE DESCRIPTION OF METHOD:

This method divides costs 50% to Utilities, 50% to Global. The MultiFactor-Basic percentages are the basis for the allocation between SDG&E and SoCal Gas, and between Global Business Units.

Calculation for 2013 Actuals				
	2013 MFBASIC Alloc Rate	Split Basis	x50%	MFSPLIT Business Unit Allocations
SDGE	38%	51%		25%
SoCal Gas	37%	49%		25%
Utility Total	<u>76%</u>	<u>100%</u>		<u>50%</u>
Global Total	<u>24%</u>	<u>100%</u>		<u>50%</u>
TOTAL	<u>100%</u>			<u>100%</u>

Calculation for 2014 Forecast				
	2014 MFBASIC Alloc Rate	Split Basis	x50%	MFSPLIT Business Unit Allocations
SDGE	37%	49%		25%
SoCal Gas	39%	51%		25%
Utility Total	<u>76%</u>	<u>100%</u>		<u>50%</u>
Global Total	<u>24%</u>	<u>100%</u>		<u>50%</u>
TOTAL	<u>100%</u>			<u>100%</u>

Calculation for 2015 Forecast				
	2015 MFBASIC Alloc Rate	Split Basis	x50%	MFSPLIT Business Unit Allocations
SDGE	38%	50%		25%
SoCal Gas	39%	50%		25%
Utility Total	<u>77%</u>	<u>100%</u>		<u>50%</u>
Global Total	<u>23%</u>	<u>100%</u>		<u>50%</u>
TOTAL	<u>100%</u>			<u>100%</u>

Calculation for 2016 Forecast				
	2016 MFBASIC Alloc Rate	Split Basis	x50%	MFSPLIT Business Unit Allocations
SDGE	39%	50%		25%
SoCal Gas	39%	50%		25%
Utility Total	<u>78%</u>	<u>100%</u>		<u>50%</u>
Global Total	<u>22%</u>	<u>100%</u>		<u>50%</u>
TOTAL	<u>100%</u>			<u>100%</u>

COST CENTERS WHICH USE THIS METHOD:

- 1100-0051-CORPORATE & GLOBAL ACCTG
- 1100-0053-PLANNING AND ANALYSIS
- 1100-0163-FERC RELATIONS
- 1100-0169-CORPORATE COMMUNICATIONS
- 1100-0299-CORPORATE PLANNING
- 1100-0342-FINL SYSTEMS
- 1100-0390-SOX COMPLIANCE
- 1100-0427-LIAB INS - D&O

SEMPRA ENERGY - CORPORATE CENTER
 ALLOCATION WORKPAPERS
2016 General Rate Case
Multi-Factor Utility

NARRATIVE DESCRIPTION OF METHOD:

This method uses the Multi Factor Basic as the starting point, but factors only the SDG&E and SCG results to arrive at a proportion between the two utilities only. Used to allocate among shared utility services, as in CBAUDITPLAN.

Calculation for 2013 Actuals			MFUTILITY
Business Unit	2013 MFBASIC Alloc Rate		Business Unit Allocations
SDGE	38%	A	51% (A/C)
SoCal Gas	37%	B	49% (B/C)
Utility Subtotal	76%	C	100%
Global / Retained	24%	D	
TOTAL	100%		

Calculation for 2014 Forecast			MFUTILITY
Business Unit	2014 MFBASIC Alloc Rate		Business Unit Allocations
SDGE	37%	A	49% (A/C)
SoCal Gas	39%	B	51% (B/C)
Utility Subtotal	76%	C	100%
Global / Retained	24%	D	
TOTAL	100%		

Calculation for 2015 Forecast			MFUTILITY
Business Unit	2015 MFBASIC Alloc Rate		Business Unit Allocations
SDGE	38%	A	50% (A/C)
SoCal Gas	39%	B	50% (B/C)
Utility Subtotal	77%	C	100%
Global / Retained	23%	D	
TOTAL	100%		

Calculation for 2016 Forecast			MFUTILITY
Business Unit	2016 MFBASIC Alloc Rate		Business Unit Allocations
SDGE	39%	A	50% (A/C)
SoCal Gas	39%	B	50% (B/C)
Utility Subtotal	78%	C	100%
Global / Retained	22%	D	
TOTAL	100%		

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

Causal - Tax

NARRATIVE DESCRIPTION OF METHOD:

This allocation is a weighted average of the workload of each employee within the Tax department based on an annual time study. Corporate hours are reallocated using Multi-Factor Basic, resulting in a blended percentage.

Calculation for 2013 Actual					
Business Unit	A Workload Study	B 2013 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	CBTIMETAX Business unit Allocations <i>(by column D)</i>
SDGE	17	38%	10	27	27%
SoCal Gas	13	37%	9	22	22%
Global	45	24%	6	51	51%
Corporate	25	0%	(25)	-	
Total	100	100%	-	100	100%

Calculation for 2014 Forecast					
Business Unit	A Workload Study	B 2014 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	CBTIMETAX Business Unit Allocations <i>(by column D)</i>
SDGE	17	37%	10	27	27%
SoCal Gas	13	39%	11	24	24%
Global	42	24%	7	49	49%
Corporate	28	0%	(28)	-	
Total	100	100%	(0)	100	100%

Calculation for 2015 Forecast					
Business Unit	A Workload Study	B 2015 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	CBTIMETAX Business Unit Allocations <i>(by column D)</i>
SDGE	17	38%	11	28	28%
SoCal Gas	13	39%	11	24	24%
Global	42	23%	6	48	48%
Corporate	28	0%	(28)	-	
Total	100	100%	-	100	100%

Calculation for 2016 Forecast					
Business Unit	A Workload Study	B 2016 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	CBTIMETAX Business Unit Allocations <i>(by column D)</i>
SDGE	17	39%	11	28	28%
SoCal Gas	13	39%	11	24	24%
Global	42	22%	6	48	48%
Corporate	28	0%	(28)	-	
Total	100	100%	-	100	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0014-TAX ACCOUNTS DIRECTOR
1100-0373-CORPORATE TAX SERVICES

SEMPRA ENERGY - CORPORATE CENTER
 ALLOCATION WORKPAPERS
 2016 General Rate Case

Causal - Treasury

NARRATIVE DESCRIPTION OF METHOD:

The Assistant Treasurer estimates percentages of effort for the BU's based on significant projects to be financed in the the upcoming period.

Estimate for 2013 Actual	
Business Unit	CBTREAS Business Unit Allocations
SDGE	25%
SoCal Gas	25%
Global	50%
Corporate	0%
Total	100%

Estimate for 2014 Forecast	
Business Unit	CBTREAS Business Unit Allocations
SDGE	25%
SoCal Gas	25%
Global	50%
Corporate	0%
Total	100%

Estimate for 2015 Forecast	
Business Unit	CBTREAS Business Unit Allocations
SDGE	25%
SoCal Gas	25%
Global	50%
Corporate	0%
Total	100%

Estimate for 2016 Forecast	
Business Unit	CBTREAS Business Unit Allocations
SDGE	25%
SoCal Gas	25%
Global	50%
Corporate	0%
Total	100%

COST CENTERS WHICH USE THIS METHOD:

1100-0119 Assistant Treasurer

SEMPRA ENERGY - CORPORATE CENTER
 ALLOCATION WORKPAPERS
Dec General Rate Case

Causal - Risk

NARRATIVE DESCRIPTION OF METHOD:

Energy Risk Mgmt estimates the percentage of hours worked on both market risk (energy risk and Dodd-Frank) and credit risk, by business unit.

Estimate for 2013 Actual	
Business Unit	CBGLOBRISK Business Unit Allocations
SDGE	5%
SoCal Gas	6%
Global	80%
Corporate	9%
Total	100%

Estimate for 2014 Forecast	
Business Unit	CBGLOBRISK Business Unit Allocations
SDGE	5%
SoCal Gas	6%
Global	80%
Corporate	9%
Total	100%

Estimate for 2015 Forecast	
Business Unit	CBGLOBRISK Business Unit Allocations
SDGE	5%
SoCal Gas	6%
Global	80%
Corporate	9%
Total	100%

Estimate for 2016 Forecast	
Business Unit	CBGLOBRISK Business Unit Allocations
SDGE	5%
SoCal Gas	6%
Global	80%
Corporate	9%
Total	100%

COST CENTERS WHICH USE THIS METHOD:

1100-0121-ENERGY RISK MGMT

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

Causal - Audit Plan

NARRATIVE DESCRIPTION OF METHOD:

This method is based on Audit Plan hours for each business unit in the coming year. The portion of services attributable to Corporate Center is re-allocated using Multi-Factor Basic method to result in a blended percentage for each business unit.

Calculation for 2013 Actuals							
Business Unit	A Audit Plan Hours	B 2013 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A x B)	D 2013 MFBASIC Alloc Rate	E Allocate Corporate Hours (A x D)	F Allocable Audit Hours (A+C+E)	CBAUDITPLAN Business Unit Allocations (By column F)
SDGE	14,608	51%	4,556	38%	5,160	24,324	34%
SoCal Gas	7,623	49%	4,431	37%	5,022	17,076	24%
Utility (Common Audits)	8,987		(8,987)				
Global	27,258	0%	-	24%	3,227	30,485	42%
Corporate	13,409	0%	-	0%	(13,409)	-	
Total	71,885	100%	-	100%	-	71,885	100%

Calculation for 2014 Forecast							
Business Unit	A Audit Plan Hours	B 2014 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A x B)	D 2014 MFBASIC Alloc Rate	E Allocate Corporate Hours (A x D)	F Allocable Audit Hours (A+C+E)	CBAUDITPLAN Business Unit Allocations (By column F)
SDGE	12,825	49%	4,412	37%	1,170	18,407	30%
SoCal Gas	8,115	51%	4,558	39%	1,218	13,890	21%
Utility (Common Audits)	8,970		(8,970)				
Global	27,475	0%	-	24%	747	28,222	48%
Corporate	3,135	0%	-	0%	(3,135)	-	
Total	60,520	100%	-	100%	-	60,520	100%

Calculation for 2015 Forecast							
Business Unit	A Audit Plan Hours	B 2015 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A x B)	D 2015 MFBASIC Alloc Rate	E Allocate Corporate Hours (A x D)	F Allocable Audit Hours (A+C+E)	CBAUDITPLAN Business Unit Allocations (By column F)
SDGE	12,825	50%	4,451	38%	1,200	18,477	31%
SoCal Gas	8,115	50%	4,519	39%	1,218	13,852	21%
Utility (Common Audits)	8,970		(8,970)				
Global	27,475	0%	-	23%	717	28,192	48%
Corporate	3,135	0%	-	0%	(3,135)	-	
Total	60,520	100%	-	100%	-	60,520	100%

Calculation for 2016 Forecast							
Business Unit	A Audit Plan Hours	B 2016 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A x B)	D 2016 MFBASIC Alloc Rate	E Allocate Corporate Hours (A x D)	F Allocable Audit Hours (A+C+E)	CBAUDITPLAN Business Unit Allocations (By column F)
SDGE	12,825	50%	4,451	39%	1,219	18,495	31%
SoCal Gas	8,115	50%	4,519	39%	1,223	13,856	21%
Utility (Common Audits)	8,970		(8,970)				
Global	27,475	0%	-	22%	693	28,168	48%
Corporate	3,135	0%	-	0%	(3,135)	-	
Total	60,520	100%	-	100%	-	60,520	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0349-VP AUDIT SERVICES

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

Causal - Audit US

NARRATIVE DESCRIPTION OF METHOD:

This method is based on Audit Plan hours for each business unit in the coming year, for US-based operations. The portion of services attributable to Corporate Center is re-allocated using Multi-Factor Basic to result in a blended percentage for each business unit.

Calculation for 2013 Actuals							
Business Unit	A Audit US Hours	B 2013 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A x B)	D 2013 MFBASIC Alloc Rate	E Allocate Corporate Hours (A x D)	F Allocable Audit Hours (A+C+E)	CBAUDITUS Business Unit Allocations (By column F)
SDGE	14,608	51%	4,538	38%	5,160	24,307	46%
SoCal Gas	7,623	49%	4,359	37%	5,022	17,004	33%
Combined Utility	8,987		(8,987)				
Global	7,908	0%	-	24%	3,227	11,135	21%
Corporate	13,409	0%	-	0%	(13,409)	-	
Total	52,535	99%	(90)	100%	-	52,445	100%

Calculation for 2014 Actuals							
Business Unit	A Audit US Hours	B 2014 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A x B)	D 2014 MFBASIC Alloc Rate	E Allocate Corporate Hours (A x D)	F Allocable Audit Hours (A+C+E)	CBAUDITUS Business Unit Allocations (By column F)
SDGE	12,825	49%	4,412	37%	1,170	18,407	44%
SoCal Gas	8,115	51%	4,558	39%	1,218	13,890	33%
Combined Utility	8,970		(8,970)				
Global/Retained	8,425	0%	-	24%	747	9,172	22%
Global / Retained	3,135	0%	-	0%	(3,135)	-	0%
Total	41,470	100%	-	100%	-	41,470	100%

Calculation for 2015 Actuals							
Business Unit	A Audit US Hours	B 2015 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A x B)	D 2015 MFBASIC Alloc Rate	E Allocate Corporate Hours (A x D)	F Allocable Audit Hours (A+C+E)	CBAUDITUS Business Unit Allocations (By column F)
SDGE	12,825	50%	4,451	38%	1,200	18,477	45%
SoCal Gas	8,115	50%	4,519	39%	1,218	13,852	33%
Combined Utility	8,970		(8,970)				
Global/Retained	8,425	0%	-	23%	717	9,142	22%
Global / Retained	3,135	0%	-	0%	(3,135)	-	0%
Total	41,470	100%	-	100%	-	41,470	100%

Calculation for 2016 Actuals							
Business Unit	A Audit US Hours	B 2016 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A x B)	D 2016 MFBASIC Alloc Rate	E Allocate Corporate Hours (A x D)	F Allocable Audit Hours (A+C+E)	CBAUDITUS Business Unit Allocations (By column F)
SDGE	12,825	50%	4,451	39%	1,219	18,495	45%
SoCal Gas	8,115	50%	4,519	39%	1,223	13,856	33%
Combined Utility	8,970		(8,970)				
Global/Retained	8,425	0%	-	22%	693	9,118	22%
Global / Retained	3,135	0%	-	0%	(3,135)	-	0%
Total	41,470	100%	-	100%	-	41,470	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0041-AUDIT SERVICES

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

Causal - FLP

NARRATIVE DESCRIPTION OF METHOD:

This allocation is a weighted average of the employees in the Financial Leadership Program (FLP) based on the business units they are assigned to. Corporate Center FLP's are reallocated using Multi-factor Basic, resulting in a blended percentage.

Calculation for 2013 Actuals					
Business Unit	A FLP Headcount	B 2013 MFBASIC Alloc Rate	C Allocate Corp FLP's <i>(by column B)</i>	D Allocable FLP's <i>(A+C)</i>	CBFLP Business Unit Allocations <i>(by column D)</i>
SDGE	4	38%	2	6	37%
SoCal Gas	-	37%	2	2	13%
Global	7	24%	1	8	50%
Corporate	6	0%	(6)	-	
Total	17	100%	-	17	100%

Calculation for 2014 Forecast					
Business Unit	A FLP Headcount	B 2014 MFBASIC Alloc Rate	C Allocate Corp FLP's <i>(by column B)</i>	D Allocable FLP's <i>(A+C)</i>	CBFLP Business Unit Allocations <i>(by column D)</i>
SDGE	4	37%	2	6	37%
SoCal Gas	-	39%	2	2	14%
Global	7	24%	1	8	50%
Corporate	6	0%	(6)	-	
Total	17	100%	-	17	100%

Calculation for 2015 Forecast					
Business Unit	A FLP Headcount	B 2015 MFBASIC Alloc Rate	C Allocate Corp FLP's <i>(by column B)</i>	D Allocable FLP's <i>(A+C)</i>	CBFLP Business Unit Allocations <i>(by column D)</i>
SDGE	4	38%	2	6	37%
SoCal Gas	-	39%	2	2	14%
Global	7	23%	1	8	49%
Corporate	6	0%	(6)	-	
Total	17	100%	-	17	100%

Calculation for 2016 Forecast					
Business Unit	A FLP Headcount	B 2016 MFBASIC Alloc Rate	C Allocate Corp FLP's <i>(by column B)</i>	D Allocable FLP's <i>(A+C)</i>	CBFLP Business Unit Allocations <i>(by column D)</i>
SDGE	4	39%	2	6	37%
SoCal Gas	-	39%	2	2	14%
Global	7	22%	1	8	49%
Corporate	6	0%	(6)	-	
Total	17	100%	-	17	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0340-ACCTG & FINANCE ROTATION

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

Causal - Pension

NARRATIVE DESCRIPTION OF METHOD:

This method uses the relative value of Sempra's three major pension funds: SDG&E, SoCal Gas, and Parent. The Parent fund is re-allocated based on the FTE's of participating business units, with the Corporate Center FTE's reallocated using Multi-Factor basic, resulting in a blended percentage.

Calculation for 2013 Actual							
Business Unit	A PV of Pension + PBOP Funds (\$ - millions)	B Parent & Global FTE's (US Based)	C Allocate Parent Fund Value (A X B %)	D 2013 MFBASIC Alloc Rate	E Allocate Corporate Value (C X D)	F Allocable Fund Value (A+C+E)	CBPENSION Business Unit Allocations (by column F)
SDGE	773			38%	30	803	27%
SoCal Gas	2,024			37%	29	2,053	68%
Global	-	628	132	24%	19	151	5%
Corporate	210	369	78	0%	(78)		
Total	3,007	997	210	100%	-	3,007	100%

Calculation for 2014 Forecast							
Business Unit	A PV of Pension + PBOP Funds (\$ - millions)	B Parent & Global FTE's (US Based)	C Allocate Parent Fund Value (A X B %)	D 2014 MFBASIC Alloc Rate	E Allocate Corporate Value (C X D)	F Allocable Fund Value (A+C+E)	CBPENSION Business Unit Allocations (by column F)
SDGE	903			37%	28	931	27%
SoCal Gas	2,301			39%	29	2,330	68%
Global	-	652	136	24%	18	153	4%
Corporate	210	357	74	0%	(74)		
Total	3,414	1,009	210	100%	-	3,414	100%

Calculation for 2015 Forecast							
Business Unit	A PV of Pension + PBOP Funds (\$ - millions)	B Parent & Global FTE's (US Based)	C Allocate Parent Fund Value (A X B %)	D 2015 MFBASIC Alloc Rate	E Allocate Corporate Value (C X D)	F Allocable Fund Value (A+C+E)	CBPENSION Business Unit Allocations (by column F)
SDGE	903			38%	28	931	27%
SoCal Gas	2,301			39%	29	2,330	68%
Global	-	652	136	23%	17	153	4%
Corporate	210	357	74	0%	(74)		
Total	3,414	1,009	210	100%	-	3,414	100%

Calculation for 2016 Forecast							
Business Unit	A PV of Pension + PBOP Funds (\$ - millions)	B Parent & Global FTE's (US Based)	C Allocate Parent Fund Value (A X B %)	D 2016 MFBASIC Alloc Rate	E Allocate Corporate Value (C X D)	F Allocable Fund Value (A+C+E)	CBPENSION Business Unit Allocations (by column F)
SDGE	903			39%	29	932	27%
SoCal Gas	2,301			39%	29	2,330	68%
Global	-	652	136	22%	16	152	4%
Corporate	210	357	74	0%	(74)		
Total	3,414	1,009	210	100%	-	3,414	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0120-PENS & TRUST INV DIR

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

Causal - FTE's

NARRATIVE DESCRIPTION OF METHOD:

Total FTE's (Full Time Equivalents) are used as the basis for allocation of most HR Services provided to business units. Corporate Center FTE's are re-allocated using Multi-Factor Basic, resulting in a blended rate.

Calculation for 2013 Actuals					
Business Unit	A Actual FTE's	B 2013 MFBASIC Alloc Rate	C Allocate Corporate FTE's <i>(by column B)</i>	D Allocable FTE's <i>(A+C)</i>	CBFTE Business Unit Allocations <i>(by column D)</i>
SDGE	4,980	38%	133	5,113	39%
SoCal Gas	7,034	37%	130	7,164	55%
Global	737	24%	83	820	6%
Corporate	346	0%	(346)	-	
Total	13,097	100%	-	13,097	100%

Calculation for 2014 Forecast					
Business Unit	A Actual FTE's	B 2014 MFBASIC Alloc Rate	C Allocate Corporate FTE's <i>(by column B)</i>	D Allocable FTE's <i>(A+C)</i>	CBFTE Business Unit Allocations <i>(by column D)</i>
SDGE	4,642	37%	134	4,776	34%
SoCal Gas	8,205	39%	140	8,345	60%
Global	692	24%	86	778	6%
Corporate	360	0%	(360)	-	
Total	13,899	100%	-	13,899	100%

Calculation for 2015 Forecast					
Business Unit	A Actual FTE's	B 2015 MFBASIC Alloc Rate	C Allocate Corporate FTE's <i>(by column B)</i>	D Allocable FTE's <i>(A+C)</i>	CBFTE Business Unit Allocations <i>(by column D)</i>
SDGE	4,642	38%	138	4,780	34%
SoCal Gas	8,205	39%	140	8,345	60%
Global	692	23%	82	774	6%
Corporate	360	0%	(360)	-	
Total	13,899	100%	-	13,899	100%

Calculation for 2016 Forecast					
Business Unit	A Actual FTE's	B 2016 MFBASIC Alloc Rate	C Allocate Corporate FTE's <i>(by column B)</i>	D Allocable FTE's <i>(A+C)</i>	CBFTE Business Unit Allocations <i>(by column D)</i>
SDGE	4,642	39%	140	4,782	34%
SoCal Gas	8,205	39%	140	8,345	60%
Global	692	22%	80	772	6%
Corporate	360	0%	(360)	-	
Total	13,899	100%	-	13,899	100%

COST CENTERS WHICH USE THIS METHOD:

- 1100-0134-COMP & BENEFITS DIR
- 1100-0135-COMPENSATION
- 1100-0137-HR ACCTG & BUDGETS
- 1100-0057-PAYROLL
- 1100-0155-CORP COMM PARTNERSHIPS

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case
Causal - FTE Executive

NARRATIVE DESCRIPTION OF METHOD:

This method allocates the support and administration cost for executive related services using a weighted average of participating officers. Executives are heavily weighted (75%) compared to Directors and Vice Presidents (25%). Corporate shared service executives are re-allocated using Multi Factor Basic, resulting in a blended percentage.

Calculation for 2013 Actuals							
Business Unit	A Executive FTE's	B VP & Director FTE's	C Weighted Average <i>(Ax .75 + Bx .25)</i>	D 2013 MFBASIC Alloc Rate	E Allocate Corporate FTE's <i>(C x D)</i>	F Total Allocable Exec FTE's <i>(C+E)</i>	CBFTE EXEC Business Unit Allocations <i>(by column F)</i>
SDGE	5	83	25	38%	8	32	37%
SoCal Gas	4	61	18	37%	7	26	29%
Global	8	74	25	24%	5	29	34%
Corporate	6	60	20	0%	(20)		
Total	23	278	87	100%	-	87	100%

Calculation for 2014 Forecast							
Business Unit	A Executive FTE's	B VP & Director FTE's	C Weighted Average <i>(Ax .75 + Bx .25)</i>	D 2014 MFBASIC Alloc Rate	E Allocate Corporate FTE's <i>(C x D)</i>	F Total Allocable Exec FTE's <i>(C+E)</i>	CBFTE EXEC Business Unit Allocations <i>(by column F)</i>
SDGE	5	78	23	37%	8	31	36%
SoCal Gas	4	69	20	39%	8	29	33%
Global	4	79	23	24%	5	28	32%
Corporate	8	61	21	0%	(21)		
Total	21	287	88	100%	-	88	100%

Calculation for 2015 Forecast							
Business Unit	A Executive FTE's	B VP & Director FTE's	C Weighted Average <i>(Ax .75 + Bx .25)</i>	D 2015 MFBASIC Alloc Rate	E Allocate Corporate FTE's <i>(C x D)</i>	F Total Allocable Exec FTE's <i>(C+E)</i>	CBFTE EXEC Business Unit Allocations <i>(by column F)</i>
SDGE	5	78	23	38%	8	31	36%
SoCal Gas	4	69	20	39%	8	29	33%
Global	4	79	23	23%	5	28	32%
Corporate	8	61	21	0%	(21)		
Total	21	287	88	100%	-	88	100%

Calculation for 2016 Forecast							
Business Unit	A Executive FTE's	B VP & Director FTE's	C Weighted Average <i>(Ax .75 + Bx .25)</i>	D 2016 MFBASIC Alloc Rate	E Allocate Corporate FTE's <i>(C x D)</i>	F Total Allocable Exec FTE's <i>(C+E)</i>	CBFTE EXEC Business Unit Allocations <i>(by column F)</i>
SDGE	5	78	23	39%	8	32	36%
SoCal Gas	4	69	20	39%	8	29	33%
Global	4	79	23	22%	5	27	31%
Corporate	8	61	21	0%	(21)		
Total	21	287	88	100%	-	88	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0136-EXECUTIVE COMPENSATION

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case
Causal - My Info

NARRATIVE DESCRIPTION OF METHOD:

MyInfo services cost is allocated by the number of people maintained in the MyInfo system. The portion of services attributable to the Corporate Center is re-allocated using Multi-Factor Basic method, resulting in a blended percentage.

Calculation for 2013 Actuals					
Business Unit	A MyInfo Headcount	B 2013 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Headcount <i>(A+C)</i>	CBFTEMYINFO Business Unit Allocations <i>(by column D)</i>
SDGE	5,023	38%	135	5,158	37%
SoCal Gas	7,691	37%	131	7,822	57%
Global	737	24%	84	821	6%
Corporate	350	0%	(350)	-	
Total	13,801	100%	-	13,801	100%

Calculation for 2014 Forecast					
Business Unit	A MyInfo Headcount	B 2014 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Headcount <i>(A+C)</i>	CBFTEMYINFO Business Unit Allocations <i>(by column D)</i>
SDGE	4,642	37%	134	4,776	34%
SoCal Gas	8,205	39%	140	8,345	60%
Global	692	24%	86	778	6%
Corporate	360	0%	(360)	-	
Total	13,899	100%	-	13,899	100%

Calculation for 2015 Forecast					
Business Unit	A MyInfo Headcount	B 2015 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Headcount <i>(A+C)</i>	CBFTEMYINFO Business Unit Allocations <i>(by column D)</i>
SDGE	4,642	38%	138	4,780	34%
SoCal Gas	8,205	39%	140	8,345	60%
Global	692	23%	82	774	6%
Corporate	360	0%	(360)	-	
Total	13,899	100%	-	13,899	100%

Calculation for 2016 Forecast					
Business Unit	A MyInfo Headcount	B 2016 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Headcount <i>(A+C)</i>	CBFTEMYINFO Business Unit Allocations <i>(by column D)</i>
SDGE	4,642	39%	140	4,782	34%
SoCal Gas	8,205	39%	140	8,345	60%
Global	692	22%	80	772	6%
Corporate	360	0%	(360)	-	
Total	13,899	100%	-	13,899	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0383-MYINFO SERVICES

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

Causal - Law

NARRATIVE DESCRIPTION OF METHOD:

This allocation method is based on direct time charged by attorneys, paralegal and law clerks in the legal timekeeping system during the previous Jan-Sep period. Hours for Corporate Center are re-allocated by Multi-Factor Basic, resulting in a blended percentage.

Calculation for 2013 Actuals					
Business Unit	A Chargeable Hours	B 2013 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(by column B)</i>	D Allocable Hours <i>(A+C)</i>	CBLAWDEPT Business Unit Allocations <i>(by column D)</i>
SDGE	11,007	38%	3,326	14,333	36%
SoCal Gas	2,711	37%	3,240	5,951	15%
Global	17,355	24%	2,096	19,451	49%
Corporate	8,662	0%	(8,662)	-	
Total	39,735	100%	-	39,735	100%

Calculation for 2014 Forecast					
Business Unit	A Chargeable Hours	B 2014 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(by column B)</i>	D Allocable Hours <i>(A+C)</i>	CBLAWDEPT Business Unit Allocations <i>(by column D)</i>
SDGE	8,120	37%	2,385	10,505	36%
SoCal Gas	2,000	39%	2,481	4,481	15%
Global	12,803	24%	1,523	14,326	49%
Corporate	6,389	0%	(6,389)	-	
Total	29,312	100%	-	29,312	100%

Calculation for 2015 Forecast					
Business Unit	A Chargeable Hours	B 2015 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(by column B)</i>	D Allocable Hours <i>(A+C)</i>	CBLAWDEPT Business Unit Allocations <i>(by column D)</i>
SDGE	8,120	38%	2,446	10,566	36%
SoCal Gas	2,000	39%	2,482	4,482	15%
Global	12,803	23%	1,461	14,264	49%
Corporate	6,389	0%	(6,389)	-	
Total	29,312	100%	-	29,312	100%

Calculation for 2016 Forecast					
Business Unit	A Chargeable Hours	B 2016 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(by column B)</i>	D Allocable Hours <i>(A+C)</i>	CBLAWDEPT Business Unit Allocations <i>(by column D)</i>
SDGE	8,120	39%	2,484	10,604	36%
SoCal Gas	2,000	39%	2,492	4,492	15%
Global	12,803	22%	1,413	14,216	49%
Corporate	6,389	0%	(6,389)	-	0%
Total	29,312	100%	-	29,312	101%

COST CENTERS WHICH USE THIS METHOD:
1100-0141-EXECUTIVE VP & GENERAL CO
1100-0144-LEGAL

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

Causal - Security

NARRATIVE DESCRIPTION OF METHOD:

This method allocates the costs of Corporate Security, excluding the HQ guard service contract, by the Causal-FTE method, and allocates the HQ guard service contract by the ratio of employees occupying the HQ building.

Calculation for 2013 Actuals								
Business Unit	A Allocated Corp Security Plan (w/o Guard) <i>(by column B)</i>	B 2013 CBFTE Alloc Rate	C Distributed FTE's at HQ	D HQ Guard Service Plan <i>(by column C)</i>	E 2013 MFBASIC Alloc Rate	F Allocate Corporate Share <i>(D x E)</i>	G Allocable Costs <i>(A+D+F)</i>	CBHQSEC Business Unit Allocations <i>(by column G)</i>
SDGE	1,119,043	39%	93	52,462	38%	71,855	1,243,360	38%
SoCal Gas	1,567,713	55%	-	-	37%	69,931	1,637,644	50%
Global	179,356	6%	278	156,821	24%	44,931	381,107	12%
Corporate	-	0%	331	186,718	0%	(186,718)	-	-
Total	2,866,114	100%	702	396,000	100%	-	3,262,111	100%

Calculation for 2014 Forecast								
Business Unit	A Allocated Corp Security Plan (w/o Guard) <i>(by column B)</i>	B 2014 CBFTE Alloc Rate	C Distributed FTE's at HQ	D HQ Guard Service Plan <i>(by column C)</i>	E 2014 MFBASIC Alloc Rate	F Allocate Corporate Share <i>(D x E)</i>	G Allocable Costs <i>(A+D+F)</i>	CBHQSEC Business Unit Allocations <i>(by column G)</i>
SDGE	1,255,879	34%	93	63,590	37%	84,476	1,403,944	34%
SoCal Gas	2,193,872	60%	-	-	39%	87,897	2,281,769	55%
Global	204,249	6%	278	190,085	24%	53,952	448,287	11%
Corporate	-	0%	331	226,325	0%	(226,325)	-	-
Total	3,654,000	100%	702	480,000	100%	(0)	4,134,000	100%

Calculation for 2015 Forecast								
Business Unit	A Allocated Corp Security Plan (w/o Guard) <i>(by column B)</i>	B 2015 CBFTE Alloc Rate	C Distributed FTE's at HQ	D HQ Guard Service Plan <i>(by column C)</i>	E 2015 MFBASIC Alloc Rate	F Allocate Corporate Share <i>(D x E)</i>	G Allocable Costs <i>(A+D+F)</i>	CBHQSEC Business Unit Allocations <i>(by column G)</i>
SDGE	1,256,374	34%	93	63,590	38%	86,660	1,406,623	34%
SoCal Gas	2,193,726	60%	-	-	39%	87,927	2,281,654	55%
Global	203,900	6%	278	190,085	23%	51,738	445,723	11%
Corporate	-	0%	331	226,325	0%	(226,325)	-	-
Total	3,654,000	100%	702	480,000	100%	-	4,134,000	100%

Calculation for 2016 Forecast								
Business Unit	A Allocated Corp Security Plan (w/o Guard) <i>(by column B)</i>	B 2016 CBFTE Alloc Rate	C Distributed FTE's at HQ	D HQ Guard Service Plan <i>(by column C)</i>	E 2016 MFBASIC Alloc Rate	F Allocate Corporate Share <i>(D x E)</i>	G Allocable Costs <i>(A+D+F)</i>	CBHQSEC Business Unit Allocations <i>(by column G)</i>
SDGE	1,256,374	34%	93	63,590	39%	87,995	1,407,959	34%
SoCal Gas	2,193,726	60%	-	-	39%	88,267	2,281,993	55%
Global	203,900	6%	278	190,085	22%	50,063	444,048	11%
Corporate	-	0%	331	226,325	0%	(226,325)	-	-
Total	3,654,000	100%	702	480,000	100%	-	4,134,000	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0133-CORPORATE SECURITY DIR

SEMPRA ENERGY - CORPORATE CENTER
 ALLOCATION WORKPAPERS
 2016 General Rate Case
Causal - Security Exec.

NARRATIVE DESCRIPTION OF METHOD:

This method allocates the base costs of transportation services available to Corporate officers and considers their overall allocation. The CEO (retained) has one dedicated driver, while the other 3 drivers are available to other executives and assumes an even allocation of Utility, Global and additional Retained. The result is 25% Utility, 25% Global and 50% Retained for 4 drivers. The Utility share is split to SDG&E and SCG.

Calculation for 2013 Actuals

Business Unit	Estimated Usage	CBEXECSEC Business Unit Allocations
SDG&E		13%
SoCal Gas		13%
Total Utilities	25%	
Corporate	50%	50%
Global	25%	25%
Total	<u>100%</u>	<u>100%</u>

Calculation for 2014 Forecast

Business Unit	Estimated Usage	CBEXECSEC Business Unit Allocations
SDG&E		13%
SoCal Gas		13%
Total Utilities	25%	
Corporate	50%	50%
Global	25%	25%
Total	<u>100%</u>	<u>100%</u>

Calculation for 2015 Forecast

Business Unit	Estimated Usage	CBEXECSEC Business Unit Allocations
SDG&E		13%
SoCal Gas		13%
Total Utilities	25%	
Corporate	50%	50%
Global	25%	25%
Total	<u>100%</u>	<u>100%</u>

Calculation for 2016 Forecast

Business Unit	Estimated Usage	CBEXECSEC Business Unit Allocations
SDG&E		13%
SoCal Gas		13%
Total Utilities	25%	
Corporate	50%	50%
Global	25%	25%
Total	<u>100%</u>	<u>100%</u>

COST CENTERS WHICH USE THIS METHOD:
 1100-0275-EXECUTIVE SECURITY

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

Causal - Corp Responsibility

NARRATIVE DESCRIPTION OF METHOD:

This method uses the Multi-Factor Basic allocation as a starting point, then reduces the percentages to exclude a portion attributed to managing costs which are Retained (e.g. Political functions). The Retained amount is based on an average of the 7 staff members estimated time spent on such functions.

Est'd Time Retained			
Director	5%		
Corporate Responsibility Manager	0%		
Communications Manager	0%		
Financial Compliance Reporting Manager	25%		
Political Programs/SEEPAC Advisor	35%		
Financial Compliance Analyst	30%	A	
Corporate Resp Coordinator	40%		
Gross Total	135%	÷ 7 =	19% Average Time Retained

Calculation for 2013 Actuals			
	B	C	
	FY2013 MFBASIC Alloc Rate	Retained % Allocation (A x B)	CBCORPRES Business Unit Allocations (B + C)
SDGE	38%	-21%	17%
SoCal Gas	37%	-21%	17%
Global	24%	-13%	11%
Corporate	0%	55%	55%
Total	100%	0%	100%

Calculation for 2014 Forecast			
	B	C	
	2014 MFBASIC Alloc Rate	Retained % Allocation (A x B)	CBCORPRES Business Unit Allocations (B + C)
SDGE	37%	-7%	30%
SoCal Gas	39%	-7%	31%
Global	24%	-5%	20%
Corporate	0%	19%	19%
Total	100%	0%	100%

Calculation for 2015 Forecast			
	B	C	
	2015 MFBASIC Alloc Rate	Retained % Allocation (A x B)	CBCORPRES Business Unit Allocations (B + C)
SDGE	38%	-7%	31%
SoCal Gas	39%	-7%	31%
Global	23%	-4%	19%
Corporate	0%	19%	19%
Total	100%	0%	100%

Calculation for 2016 Forecast			
	B	C	
	2016 MFBASIC Alloc Rate	Retained % Allocation (A x B)	CBCORPRES Business Unit Allocations (B + C)
SDGE	39%	-7%	31%
SoCal Gas	39%	-8%	31%
Global	22%	-4%	19%
Corporate	0%	19%	19%
Total	100%	0%	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0157-GOVT PROGRAMS & CORP RESPONSIBILITY

SEMPRA ENERGY - CORPORATE CENTER
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Causal - Issues Mgmt

NARRATIVE DESCRIPTION OF METHOD:

This method uses the Multi-Factor Basic allocation as a starting point, then reduces the percentages to exclude a weighted average portion attributed to estimated direct time spent on issues related solely to LNG.

Est'd Time Retained	
Dir - Issues Management	5%
Reg & Legislative Advisor	0%
Regional VP & Dir Issues Mgmt	50%
Gross Total	55%
Average % to LNG	25% A

Calculation for 2013 Actuals	
B 2013 MFBASIC Alloc Rate	
SDGE	38%
SoCal Gas	37%
Global	24%
Corporate	0%
Total	100%

* In 2013, Cost Center 1100-0381 used MFBASIC.

Calculation for 2014 Forecast			
	B 2014 MFBASIC Alloc Rate	C LNG % Allocation (A x B)	CBISSUES Business Unit Allocations (B + C)
SDGE	37%	-9%	28%
SoCal Gas	39%	-10%	29%
Global	24%	19%	43%
Corporate	0%	0%	0%
Total	100%	0%	100%

Calculation for 2015 Forecast			
	B 2015 MFBASIC Alloc Rate	C LNG % Allocation (A x B)	CBISSUES Business Unit Allocations (B + C)
SDGE	38%	-10%	28%
SoCal Gas	39%	-10%	29%
Global	23%	20%	43%
Corporate	0%	0%	0%
Total	100%	0%	100%

Calculation 2016 Forecast			
	B 2016 MFBASIC Alloc Rate	C LNG % Allocation (A x B)	CBISSUES Business Unit Allocations (B + C)
SDGE	39%	-11%	28%
SoCal Gas	39%	-10%	29%
Global	22%	21%	43%
Corporate	0%	0%	0%
Total	100%	0%	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0381-DIRECTOR - ISSUES MANAGEMENT

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
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Causal - HQ

NARRATIVE DESCRIPTION OF METHOD:

Depreciation expense & ROR related to "HQ leasehold improvements" is allocated based on the square footage directly occupied by the business units. Corporate Center's direct occupation, except for the portion which is retained, is re-allocated based on the Multi-Factor Basic.

Calculation for 2013 Actuals					
Business Unit	A HQ Square Footage by Business Unit	B 2013 MFBASIC Alloc Rate	C Allocate Corporate Square Footage <i>(by column B)</i>	D Allocable Square Footage <i>(A+C)</i>	CBDEPHQ Business Unit Allocations <i>(by column D)</i>
SDGE	25,538	38%	61,174	86,712	32%
SoCal Gas	-	37%	59,536	59,536	22%
Global	87,892	24%	38,252	126,144	46%
Parent	2,432	0%		2,432	1%
Corporate	158,962	0%	(158,962)	-	
Total	274,824	100%	-	274,824	100%

Calculation for 2014 Forecast					
Business Unit	A HQ Square Footage by Business Unit	B 2014 MFBASIC Alloc Rate	C Allocate Corporate Square Footage <i>(by column B)</i>	D Allocable Square Footage <i>(A+C)</i>	CBDEPHQ Business Unit Allocations <i>(by column D)</i>
SDGE	25,538	37%	59,333	84,871	31%
SoCal Gas	-	39%	61,736	61,736	22%
Global	87,892	24%	37,894	125,786	46%
Parent	2,432	0%		2,432	1%
Corporate	158,962	0%	(158,962)	-	
Total	274,824	100%	-	274,824	100%

Calculation for 2015 Forecast					
Business Unit	A HQ Square Footage by Business Unit	B 2015 MFBASIC Alloc Rate	C Allocate Corporate Square Footage <i>(by column B)</i>	D Allocable Square Footage <i>(A+C)</i>	CBDEPHQ Business Unit Allocations <i>(by column D)</i>
SDGE	21,168	38%	53,550	74,718	28%
SoCal Gas	-	39%	54,334	54,334	20%
Global	105,839	23%	31,971	137,810	51%
Parent	4,000	0%		4,000	1%
Corporate	139,855	0%	(139,855)	-	
Total	270,862	100%	-	270,862	100%

Calculation for 2016 Forecast					
Business Unit	A HQ Square Footage by Business Unit	B 2016 MFBASIC Alloc Rate	C Allocate Corporate Square Footage <i>(by column B)</i>	D Allocable Square Footage <i>(A+C)</i>	CBDEPHQ Business Unit Allocations <i>(by column D)</i>
SDGE	21,168	39%	54,376	75,544	28%
SoCal Gas	-	39%	54,543	54,543	20%
Global	105,839	22%	30,936	136,775	50%
Parent	4,000	0%		4,000	1%
Corporate	139,855	0%	(139,855)	-	
Total	270,862	100%	-	270,862	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0311-PROPERTY TAXES

SEMPRA ENERGY - CORPORATE CENTER
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Causal - Hyperion System

NARRATIVE DESCRIPTION OF METHOD:

This allocation is a weighted average of the headcount of HFM users. Corporate center is reallocated using Multi-Factor Basic, resulting in a blended percentage for IO 6305584.

Calculation for 2013 Actuals					
Business Unit	A	B	C	D	CBHYPERION Business Unit Allocations <i>(by column D)</i>
	HFM Users	2013 MFBSIC Alloc Rate	Allocate Corporate Users <i>(by column B)</i>	Allocable HFM Users <i>(A+C)</i>	
SDGE	7	38%	41	48	28%
SoCal Gas	11	37%	40	51	30%
Global	47	24%	26	73	42%
Corporate	106	0%	(106)	-	
Total	171	100%	-	171	100%

Calculation for 2014 Forecast					
Business Unit	A	B	C	D	CBHYPERION Business Unit Allocations <i>(by column D)</i>
	HFM Users	2014 MFBSIC Alloc Rate	Allocate Corporate Users <i>(by column B)</i>	Allocable HFM Users <i>(A+C)</i>	
SDGE	9	37%	33	42	25%
SoCal Gas	12	39%	34	46	28%
Global	58	24%	21	79	47%
Corporate	88	0%	(88)	-	
Total	167	100%	-	167	100%

Calculation for 2015 Forecast					
Business Unit	A	B	C	D	CBHYPERION Business Unit Allocations <i>(by column D)</i>
	HFM Users	2015 MFBSIC Alloc Rate	Allocate Corporate Users <i>(by column B)</i>	Allocable HFM Users <i>(A+C)</i>	
SDGE	9	38%	34	43	26%
SoCal Gas	12	39%	34	46	28%
Global	58	23%	20	78	47%
Corporate	88	0%	(88)	-	
Total	167	100%	-	167	100%

Calculation for 2016 Forecast					
Business Unit	A	B	C	D	CBHYPERION Business Unit Allocations <i>(by column D)</i>
	HFM Users	2016 MFBSIC Alloc Rate	Allocate Corporate Users <i>(by column B)</i>	Allocable HFM Users <i>(A+C)</i>	
SDGE	9	39%	34	43	26%
SoCal Gas	12	39%	34	46	28%
Global	58	22%	19	77	46%
Corporate	88	0%	(88)	-	
Total	167	100%	-	167	100%

COST CENTERS WHICH USE THIS METHOD:
CC_CBHYPERION

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
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VP - CFO

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the Sempra CFO, Cost Center 1100-0039

Plan Labor Costs Allocated:	CC1100-0112 VPTREAS	CC1100-0338 VPCONTR	CC1100-0349 CBAUDITPLAN	CC1100-0373 CBTIMETAX	CC1100-0375 MFBASIC	CC1100-0010 VPRISK	Total VP	VPCFO Business Unit Allocations
Calculation for 2013								
SDGE	80,746	137,211	111,451	1,569,495	136,972	250,369	2,286,244	29%
SoCal Gas	79,411	132,180	78,702	1,336,047	133,305	52,743	1,812,389	24%
Global/Retained	191,065	147,801	139,973	3,006,984	85,682	33,904	3,605,410	47%
Total	\$ 351,223	\$ 417,192	\$ 330,126	\$ 5,912,527	\$ 355,960	\$ 337,016	\$ 7,704,043	100%
Calculation for 2014								
SDGE	84,577	118,145	84,571	1,708,022	131,798	-	2,127,112	28%
SoCal Gas	79,865	120,385	58,069	1,483,382	137,136	-	1,878,838	25%
Global/Retained	208,308	159,535	129,284	3,018,132	84,175	-	3,599,435	47%
Total	\$ 372,750	\$ 398,065	\$ 271,924	\$ 6,209,537	\$ 353,110	\$ -	\$ 7,605,385	100%
Calculation for 2015								
SDGE	81,512	121,813	86,812	1,758,870	138,493	-	2,187,501	28%
SoCal Gas	83,110	122,083	59,314	1,516,717	140,519	-	1,921,743	25%
Global/Retained	217,191	163,848	132,410	3,084,941	82,684	-	3,681,074	47%
Total	\$ 381,814	\$ 407,744	\$ 278,536	\$ 6,360,528	\$ 361,696	\$ -	\$ 7,790,318	100%
Calculation for 2015								
SDGE	83,713	125,101	89,156	1,806,348	144,423	-	2,248,741	28%
SoCal Gas	85,354	125,378	60,915	1,557,659	144,869	-	1,974,175	25%
Global/Retained	223,054	168,271	135,984	3,168,214	82,167	-	3,777,690	47%
Total	\$ 392,120	\$ 418,750	\$ 286,055	\$ 6,532,221	\$ 371,459	\$ -	\$ 8,000,606	100%

Legend

- 1100-0112-VP TREASURY
- 1100-0338- SVP & CONTROLLER
- 1100-0349-VP AUDIT SERVICES
- 1100-0373-CORPORATE TAX SERVICES
- 1100-0375-VP - INVESTOR RELATIONS
- 1100-0010-DIR ENTERPRISE RISK MGMT

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

VP - Controller

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the Sempra Controller, Cost Center 1100-0338

Plan Labor Costs Allocated:	CC1100-0014	CC1100-0047	CC1100-0049	CC1100-0051	CC1100-0054	CC1100-0299	CC1100-0347	CC1100-0390	Total	VPCONTR Business Unit Allocations
	CBTIMETAX	MFBASIC	MFBASIC	MFSPLIT	MFBASIC	MFSPLIT	MFBASIC	MFSPLIT	VP	
Calculation for 2013										
SDGE	98,817	478,632	61,788	254,788	154,154	249,482	123,558	116,671	1,537,891	32%
SoCal Gas	82,972	465,821	60,134	247,951	150,028	242,787	120,251	113,548	1,483,492	31%
Global/Retained	189,285	299,394	38,650	507,425	96,657	492,268	77,288	72,980	1,773,947	37%
Total	\$ 371,075	\$ 1,243,847	\$ 160,572	\$ 1,010,165	\$ 400,839	\$ 984,537	\$ 321,096	\$ 303,199	\$ 4,795,330	100%
Calculation for 2014										
SDGE	156,007	448,573	-	296,216	113,834	252,068	142,522	95,808	1,505,027	30%
SoCal Gas	135,489	466,741	-	306,995	118,445	261,241	148,294	99,295	1,536,500	30%
Global/Retained	275,669	286,490	-	603,211	72,703	513,309	91,024	195,103	2,037,509	40%
Total	\$ 567,164	\$ 1,201,803	\$ -	\$ 1,206,422	\$ 304,982	\$ 1,026,619	\$ 381,840	\$ 390,207	\$ 5,079,037	100%
Calculation for 2015										
SDGE	160,651	517,362	-	306,168	109,017	286,215	149,762	99,027	1,628,201	30%
SoCal Gas	138,533	524,928	-	311,711	110,611	291,397	151,952	100,820	1,629,953	30%
Global/Retained	281,771	308,877	-	617,879	65,085	577,612	89,411	199,847	2,140,483	40%
Total	\$ 580,956	\$ 1,351,167	\$ -	\$ 1,235,758	\$ 284,713	\$ 1,155,224	\$ 391,125	\$ 399,695	\$ 5,398,638	100%
Calculation for 2016										
SDGE	164,988	539,514	-	314,432	113,685	293,941	156,174	101,700	1,684,434	30%
SoCal Gas	142,273	541,179	-	320,125	114,035	299,263	156,656	103,542	1,677,074	30%
Global/Retained	289,377	306,946	-	634,558	64,679	593,204	88,852	205,242	2,182,857	40%
Total	\$ 596,638	\$ 1,387,640	\$ -	\$ 1,269,115	\$ 292,399	\$ 1,186,407	\$ 401,683	\$ 410,484	\$ 5,544,365	100%

Legend

- 1100-0014-TAX ACCOUNTS DIRECTOR
- 1100-0047-FINANCIAL REPORTING DIRECTOR
- 1100-0049-CORPORATE CENTER ACCOUNTING
- 1100-0051-CORPORATE & GLOBAL ACCTG
- 1100-0054-ASSISTANT CONTROLLER - CORP
- 1100-0299-CORPORATE PLANNING
- 1100-0347-ACCOUNTING RESEARCH
- 1100-0390-SOX COMPLIANCE

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

VP - Treasurer

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the Sempra VP of Treasury, Cost Center 1100-0112

Plan Labor Costs Allocated:	CC1100-0052 CBFINANCE	CC1100-0053 MFSPLIT	CC1100-0113 MFBASIC	CC1100-0119 CBTREAS	CC1100-0121 CBGLOBRISK	Total VP	VPTREAS Business Unit Allocations
Calculation for 2013							
SDGE	-	171,541	281,245	175,022	27,821	655,629	23%
SoCal Gas	-	168,271	273,717	175,022	32,807	649,816	23%
Global/Retained	415,188	338,478	175,924	350,044	275,428	1,555,061	54%
Total	\$ 415,188	\$ 678,291	\$ 730,886	\$ 700,087	\$ 336,056	\$ 2,860,507	100%
Calculation for 2014							
SDGE	-	177,742	277,220	177,774	28,324	661,061	21%
SoCal Gas	-	184,210	288,448	177,774	33,400	683,832	22%
Global/Retained	453,714	361,952	177,052	355,548	484,025	1,832,291	58%
Total	\$ 453,714	\$ 723,904	\$ 742,721	\$ 711,097	\$ 545,750	\$ 3,177,184	100%
Calculation for 2015							
SDGE	-	183,713	291,303	182,097	29,013	686,126	21%
SoCal Gas	-	187,040	295,563	182,097	34,212	698,912	21%
Global/Retained	464,746	370,753	173,914	364,194	495,795	1,869,403	57%
Total	\$ 464,746	\$ 741,506	\$ 760,781	\$ 728,388	\$ 559,020	\$ 3,254,441	100%
Calculation for 2016							
SDGE	-	188,672	303,776	187,012	29,796	709,257	21%
SoCal Gas	-	192,088	304,714	187,012	35,136	718,950	22%
Global/Retained	477,291	380,761	172,827	374,025	509,178	1,914,082	57%
Total	\$ 477,291	\$ 761,522	\$ 781,317	\$ 748,049	\$ 574,110	\$ 3,342,289	100%

Legend

- 1100-0052-PROJECT FINANCE
- 1100-0053-PLANNING AND ANALYSIS
- 1100-0113-CASH MANAGEMENT
- 1100-0119-ASSISTANT TREASURER
- 1100-0121-ENERGY RISK MGMT

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

VP - HR

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the SVP of Human Resources, Cost Center 1100-0122

Plan Labor Costs Allocated:	CC1100-0057 CBFTE	CC1100-0130 MFBASIC	CC1100-0134 CBFTE	CC1100-0135 CBFTE	CC1100-0136 CBFTEEXEC	CC1100-0137 CBFTE	CC1100-0155 CBFTE	CC1100-0383 CBFTEMYINFO	Total VP	VPHR Business Unit Allocations
Calculation for 2013										
SDGE	101,990	269,465	382,373	232,881	78,341	237,869	33,704	764,016	2,100,639	38%
SoCal Gas	142,901	262,252	535,753	326,295	61,657	333,285	47,223	1,153,846	2,863,214	52%
Global/Retained	16,354	168,556	61,313	37,342	74,164	38,142	63,254	126,269	585,394	11%
Total	\$ 261,246	\$ 700,272	\$ 979,439	\$ 596,518	\$ 214,162	\$ 609,297	\$ 144,182	\$ 2,044,132	\$ 5,549,247	100%
Calculation for 2014										
SDGE	141,939	475,276	490,225	362,574	118,215	370,454	87,050	1,089,609	3,135,341	35%
SoCal Gas	247,951	492,572	856,365	633,373	107,955	647,139	152,066	1,925,947	5,063,368	56%
Global/Retained	23,084	298,779	79,728	58,967	105,111	60,249	14,157	162,432	802,506	9%
Total	\$ 412,974	\$ 1,266,626	\$ 1,426,318	\$ 1,054,914	\$ 331,280	\$ 1,077,841	\$ 253,273	\$ 3,177,988	\$ 9,001,216	100%
Calculation for 2015										
SDGE	145,255	492,966	530,668	371,045	121,359	379,109	89,084	1,114,627	3,244,114	35%
SoCal Gas	253,627	501,892	926,588	647,873	110,307	661,954	155,547	1,970,167	5,227,955	56%
Global/Retained	23,574	300,851	86,123	60,218	107,220	61,526	14,458	166,162	820,131	9%
Total	\$ 422,456	\$ 1,295,709	\$ 1,543,380	\$ 1,079,135	\$ 338,887	\$ 1,102,589	\$ 259,089	\$ 3,250,956	\$ 9,292,201	100%
Calculation for 2016										
SDGE	148,557	504,172	542,731	379,479	124,118	387,727	91,109	1,139,965	3,317,858	35%
SoCal Gas	259,393	513,300	947,651	662,600	112,815	677,001	159,083	2,014,953	5,346,795	56%
Global/Retained	24,110	307,690	88,081	61,586	109,657	62,925	14,786	169,939	838,774	9%
Total	\$ 432,060	\$ 1,325,162	\$ 1,578,463	\$ 1,103,666	\$ 346,590	\$ 1,127,653	\$ 264,978	\$ 3,324,856	\$ 9,503,428	100%

Legend

- 1100-0057-PAYROLL
- 1100-0130-CORP HR & BUSINESS CONDUCT
- 1100-0134-COMP & BENEFITS DIR
- 1100-0135-COMPENSATION
- 1100-0136-EXECUTIVE COMPENSATION
- 1100-0137-HR ACCTG & BUDGETS
- 1100-0155-CORP COMM PARTNERSHIPS
- 1100-0383-MYINFO SERVICES

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

VP - Ext Affairs

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the Sempra EVP of External Affairs, Cost Center 1100-0164

Plan Labor Costs Allocated:	CC1100-0152 RETAIN	CC1100-0157 CBCORPRES	CC1100-0163 MFSPLIT	CC1100-0168 MFBASIC	CC1100-0169 MFSPLIT	CC1100-0150 MFBASIC	CC1100-0143 MFBASIC	CC1100-0379 RETAIN	CC1100-0381 CBISSUES	Total VP	VPEXTAFF Business Unit Allocations
Calculation for 2013											
SDGE	-	118,302	53,909	58,413	101,006	114,757	217,634	-	165,208	829,230	24%
SoCal Gas	-	115,364	52,463	56,850	98,295	111,686	211,809	-	160,735	807,201	23%
Global/Retained	276,011	449,371	138,634	36,539	199,301	71,783	136,134	272,920	218,117	1,798,810	52%
Total	\$ 276,011	\$ 683,037	\$ 245,006	\$ 151,802	\$ 398,602	\$ 298,226	\$ 565,577	\$ 272,920	\$ 544,060	\$ 3,435,241	100%
Calculation for 2014											
SDGE	-	208,881	51,439	73,798	113,967	-	-	-	126,861	448,084	22%
SoCal Gas	-	216,483	53,311	76,787	118,114	-	-	-	131,478	464,694	22%
Global/Retained	229,501	264,322	104,749	47,132	232,081	-	-	283,310	193,464	1,161,096	56%
Total	\$ 229,501	\$ 689,686	\$ 209,499	\$ 197,717	\$ 464,162	\$ -	\$ -	\$ 283,310	\$ 451,802	\$ 2,073,874	100%
Calculation for 2015											
SDGE	-	216,943	53,167	77,547	117,796	-	-	-	131,757	465,452	22%
SoCal Gas	-	220,871	54,130	78,681	119,928	-	-	-	134,143	473,610	22%
Global/Retained	235,082	268,643	107,296	46,297	237,724	-	-	290,199	196,889	1,185,241	56%
Total	\$ 235,082	\$ 706,456	\$ 214,593	\$ 202,524	\$ 475,448	\$ -	\$ -	\$ 290,199	\$ 462,789	\$ 2,124,302	100%
Calculation for 2016											
SDGE	-	222,799	54,602	80,867	120,975	-	-	-	135,314	479,243	22%
SoCal Gas	-	226,833	55,591	81,117	123,166	-	-	-	137,764	486,706	22%
Global/Retained	241,427	275,894	110,193	46,008	244,141	-	-	298,032	202,203	1,215,695	56%
Total	\$ 241,427	\$ 725,526	\$ 220,385	\$ 207,991	\$ 488,282	\$ -	\$ -	\$ 298,032	\$ 475,281	\$ 2,181,645	100%

Legend

- 1100-0152-FEDERAL GOVERNMENT AFFAIRS
- 1100-0157-GOVT PROGRAMS & CORP RESPONSIBILITY
- 1100-0163-FERC RELATIONS
- 1100-0168-DIGITAL/PRINT COMMUNICATIONS
- 1100-0169-CORPORATE COMMUNICATIONS
- 1100-0379- VP-FEDERAL GOVERNMENTAL AFFAIRS
- 1100-0381-DIRECTOR - ISSUES MANAGEMENT

SEMPRA ENERGY CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case
Corporate Re-Allocation

NARRATIVE DESCRIPTION OF METHOD:

Weighted average of Corporate Center labor billings per business unit, to represent typical corporate employee overhead provided by SEU.

Calculation for 2014 Forecast											
2014 Budget (Labor) - \$ '000											
Business Unit	Finance	Legal & Governance	Human Resources	External Affairs	Facilities/ Assets	Pension & Benefits	Total	BU Allocations			
SDGE	\$ 6,797	\$ 2,656	\$ 2,150	\$ 688	\$ 513	\$ 7,224	\$ 20,027	A	31%	A/Z	
SoCal Gas	6,054	1,415	3,472	713	822	7,064	19,540	B	30%	B/Z	
Global	9,691	4,093	554	848	265	9,158	24,608	C	38%	C/Z	
Corporate Retained	1,402	1,184	51	823	154	3,144	6,757				
Total	\$ 23,945	\$ 9,348	\$ 6,226	\$ 3,073	\$ 1,752	\$ 26,589	\$ 70,934			100%	
Total less Corporate Retained							\$ 64,176	Z			

Calculation for 2015 Forecast											
2015 Budget (Labor) - \$ '000											
Business Unit	Finance	Legal & Governance	Human Resources	External Affairs	Facilities/ Assets	Pension & Benefits	Total	BU Allocations			
SDGE	\$ 6,784	\$ 2,696	\$ 2,176	\$ 701	\$ 513	\$ 7,307	\$ 20,176	A	31%	A/Z	
SoCal Gas	6,080	1,422	3,503	713	821	7,121	19,660	B	31%	B/Z	
Global	9,654	4,104	548	846	209	9,195	24,557	C	38%	C/Z	
Corporate Retained	1,403	1,154	51	813	209	3,021	6,651				
Total	\$ 23,921	\$ 9,377	\$ 6,278	\$ 3,073	\$ 1,752	\$ 26,644	\$ 71,044			100%	
Total less Corporate Retained							\$ 64,393	Z			

Calculation for 2016 Forecast											
2016 Budget (Labor) - \$ '000											
Business Unit	Finance	Legal & Governance	Human Resources	External Affairs	Facilities/ Assets	Pension & Benefits	Total	BU Allocations			
SDGE	\$ 6,809	\$ 2,734	\$ 2,181	\$ 702	\$ 513	\$ 7,345	\$ 20,283	A	31%	A/Z	
SoCal Gas	6,086	1,437	3,504	713	821	7,133	19,695	B	31%	B/Z	
Global	9,623	4,137	542	844	209	9,191	24,546	C	38%	C/Z	
Corporate Retained	1,403	1,154	51	813	209	3,021	6,651				
Total	\$ 23,921	\$ 9,462	\$ 6,278	\$ 3,073	\$ 1,752	\$ 26,689	\$ 71,175			100%	
Total less Corporate Retained							\$ 64,524	Z			