

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

Application No. 14-11-____
Exhibit No.: (SCG-22-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF DAVID I. SARKARIA
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

NOVEMBER 2014



2016 General Rate Case - APP
INDEX OF WORKPAPERS

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Overall Summary For Exhibit No. SCG-22-WP

Area:	PENSION & PBOPs
Witness:	David I. Sarkaria

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Non-Shared Services	65,157	26,600	0	83,610
Shared Services	0	0	0	0
Total	65,157	26,600	0	83,610

Note: Totals may include rounding differences.

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

Area: PENSION & PBOPs
 Witness: David I. Sarkaria

Summary of Non-Shared Services Workpapers:

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
		2013	2014	2015
A. EMPLOYEE PENSION	65,157	26,600	0	83,610
Total	65,157	26,600	0	83,610

Note: Totals may include rounding differences.

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

Area: PENSION & PBOPs
Witness: David I. Sarkaria
Category: A. EMPLOYEE PENSION
Workpaper: VARIOUS

Summary for Category: A. EMPLOYEE PENSION

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	0	0	0	0
Non-Labor	65,157	0	0	0
NSE	0	26,600	0	83,610
Total	65,157	26,600	0	83,610
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2PN000.000 EMPLOYEE PENSION

Labor	0	0	0	0
Non-Labor	56,123	0	0	0
NSE	0	26,600	0	82,090
Total	56,123	26,600	0	82,090
FTE	0.0	0.0	0.0	0.0

2PN000.001 EMPLOYEE PENSION - PBOP

Labor	0	0	0	0
Non-Labor	9,034	0	0	0
NSE	0	0	0	1,520
Total	9,034	0	0	1,520
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2PN000.000 - EMPLOYEE PENSION

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

Area: PENSION & PBOPs
 Witness: David I. Sarkaria
 Category: A. EMPLOYEE PENSION
 Category-Sub: 1. EMPLOYEE PENSION
 Workpaper: 2PN000.000 - EMPLOYEE PENSION

Activity Description:

This is SCG's qualified retirement benefits plan, also known as the Southern California Gas Company Pension Plan. Represented and non-represented employees participate in the plan.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as pension contributions are provided by the Company's certified actuary Towers Watson.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		83,210	74,910	92,649	43,553	56,123	0	0	0	
NSE		0	0	0	0	0	26,600	0	82,090	
Total		83,210	74,910	92,649	43,553	56,123	26,600	0	82,090	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

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

Area: PENSION & PBOPs
 Witness: David I. Sarkaria
 Category: A. EMPLOYEE PENSION
 Category-Sub: 1. EMPLOYEE PENSION
 Workpaper: 2PN000.000 - EMPLOYEE PENSION

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	26,600	0	82,090	26,600	0	82,090
Total		0	0	0	26,600	0	82,090	26,600	0	82,090
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	26,600	26,600	0.0	1-Sided Adj
2014 Pension Projection						
2014 Total	0	0	26,600	26,600	0.0	
2015	0	0	0	0	0.0	1-Sided Adj
2015 Pension Projection						
2015 Total	0	0	0	0	0.0	
2016	0	0	82,090	82,090	0.0	1-Sided Adj
2016 Pension Projection						
2016 Total	0	0	82,090	82,090	0.0	

Note: Totals may include rounding differences.

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

Area: PENSION & PBOPs
Witness: David I. Sarkaria
Category: A. EMPLOYEE PENSION
Category-Sub: 1. EMPLOYEE PENSION
Workpaper: 2PN000.000 - EMPLOYEE PENSION

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	75,105	69,315	89,101	42,800	56,123
NSE	0	0	0	0	0
Total	75,105	69,315	89,101	42,800	56,123
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	75,105	69,315	89,101	42,800	56,123
NSE	0	0	0	0	0
Total	75,105	69,315	89,101	42,800	56,123
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	8,105	5,596	3,548	753	0
NSE	0	0	0	0	0
Total	8,105	5,596	3,548	753	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	83,210	74,910	92,649	43,553	56,123
NSE	0	0	0	0	0
Total	83,210	74,910	92,649	43,553	56,123
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: PENSION & PBOPs
 Witness: David I. Sarkaria
 Category: A. EMPLOYEE PENSION
 Category-Sub: 1. EMPLOYEE PENSION
 Workpaper: 2PN000.000 - EMPLOYEE PENSION

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PN000.000

SoCalGas
Pension Contribution Projection
For Years 2014-2016

ASSUMPTIONS

1. Pension contribution amounts based on estimates provided by the Company's certified actuary, Towers Watson.

	Actual	Projected		
	2013	2014	2015	2016
Pension Contributions	<u><u>\$ 56,122,660</u></u>	<u><u>\$ 26,600,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 82,090,000</u></u>

**SoCalGas Qualified Pension Plan
 General Rate Case Forecast
 FAS Costs - Minimum Required Contribution - Maximum Allowable Deduction
 Reflecting New Segment Rates Passed in the Highway and Transportation Funding Act of 2014 (HATFA)
 (in millions)**

Cost and contributions are for the respective years, headcount and funded status information is as of 1/1.

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
• FAS Cost	69.37	79.54	100.12	106.44	104.02	105.02	103.70	101.74	99.72	94.51
• Minimum Required	26.60	0.00	82.09	91.75	111.01	129.68	144.69	150.65	145.72	100.87
• Maximum Deductible	1,352.30	1,280.36	1,431.22	1,455.23	1,577.45	1,695.07	1,788.06	1,826.48	1,789.53	1,766.66
• Active Participant Headcount ⁽¹⁾	7,953	8,196	8,418	8,742	9,018	9,018	9,018	9,018	9,018	9,018
• FAS Funded Percentage (AVA ÷ FT)	102%	105%	99%	99%	95%	93%	92%	94%	98%	

(2014 headcounts based on 1.1.2014 valuation data, forecasted active participant headcount provided by Sempra. Values shown reflect one-year service requirement for plan eligibility)

SCG/PENSION/PROSP/Exh No: SCG-22-WP/Witness: D. Sarkaria
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Southern California Gas Company
 2016 GRC APP
 Non-Shared Services Workpapers

**SoCalGas Qualified Pension Plan
 General Rate Case Forecast
 FAS Costs - Minimum Required Contribution - Maximum Allowable Deduction
 Reflecting New Segment Rates Passed in the Highway and Transportation Funding Act of 2014 (HATFA)**

Assumptions and Notes

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
• Discount rate (FAS costs)	4.95%	4.55%	4.55%	4.55%	4.55%	4.55%	4.55%	4.55%	4.55%	4.55%
• Effective interest rate (PPA - contributions)	6.48%	6.27%	6.08%	5.89%	5.42%	4.98%	4.63%	4.42%	4.40%	4.39%
• Cash balance crediting rate	3.80%	3.52%	3.52%	3.52%	3.52%	3.52%	3.52%	3.52%	3.52%	3.52%
• Annual compensation rate of increase	Age-graded	Age-graded	Age-graded	Age-graded	Age-graded	Age-graded	Age-graded	Age-graded	Age-graded	Age-graded
• Expected return on assets (FAS costs)	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
• Assumed investment return	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
• Lump sum rate	See notes									
• Lump Sum Take Rate for All Years	90%									

Notes

- January 1, 2014 participant census
- December 31, 2013 value of assets
- Plan provisions as of January 1, 2014
- April 30, 2014 capital market conditions used to determine discount rates and cash balance/HRA crediting rates for 2015 and beyond
- All plans reflect annual mortality improvements for 2014 and 2015
- The mortality tables were changed from RP-2000 "Employees"/"Healthy Annuitants" tables using Scale AA to RP-2014 mortality tables projected using Scale MP-2014 starting in 2016
- Balance of assumptions same as noted in draft 2014 actuarial valuation reports
- SoCalGas contributes minimum required contribution
- Forecasted counts reflect anticipated future headcount increases, and known participant transfers between plans during 2013
- For FAS costs, lump sum rate is a single effective rate based on PPA segment rates for November of prior year. For PPA contributions, lump sum rate is equal to the PPA segment rates.

Beginning of Workpaper
2PN000.001 - EMPLOYEE PENSION - PBOP

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

Area: PENSION & PBOPs
 Witness: David I. Sarkaria
 Category: A. EMPLOYEE PENSION
 Category-Sub: 2. EMPLOYEE PENSION - PBOP
 Workpaper: 2PN000.001 - EMPLOYEE PENSION - PBOP

Activity Description:

SCG provides post-retirement benefits other than pensions (PBOP) such as health and life insurance benefits, also known as the Southern California Gas Company Postretirement Welfare Plan. Represented and non-represented employees participate in the plan.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as PBOP contributions are provided by the Company's certified actuary Towers Watson.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		28,741	35,288	54,852	23,102	9,034	0	0	0	
NSE		0	0	0	0	0	0	0	1,520	
Total		28,741	35,288	54,852	23,102	9,034	0	0	1,520	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

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

Area: PENSION & PBOPs
 Witness: David I. Sarkaria
 Category: A. EMPLOYEE PENSION
 Category-Sub: 2. EMPLOYEE PENSION - PBOP
 Workpaper: 2PN000.001 - EMPLOYEE PENSION - PBOP

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	0	0	1,520	0	0	1,520
Total		0	0	0	0	0	1,520	0	0	1,520
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	0	0	0.0	1-Sided Adj
2014 PBOP projection (projected to be zero)						
2014 Total	0	0	0	0	0.0	
2015	0	0	0	0	0.0	1-Sided Adj
2015 PBOP projection (expected to be zero)						
2015 Total	0	0	0	0	0.0	
2016	0	0	0	0	0.0	1-Sided Adj
2016 PBOP projection (expected to be zero)						
2016	0	0	1,520	1,520	0.0	1-Sided Adj
2016 PBOP Projection						
2016 Total	0	0	1,520	1,520	0.0	

Note: Totals may include rounding differences.

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

Area: PENSION & PBOPs
 Witness: David I. Sarkaria
 Category: A. EMPLOYEE PENSION
 Category-Sub: 2. EMPLOYEE PENSION - PBOP
 Workpaper: 2PN000.001 - EMPLOYEE PENSION - PBOP

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	25,942	33,180	52,751	22,384	9,034
NSE	0	0	0	0	0
Total	25,942	33,180	52,751	22,384	9,034
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	-528	0	318	0
NSE	0	0	0	0	0
Total	0	-528	0	318	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	25,942	32,652	52,751	22,703	9,034
NSE	0	0	0	0	0
Total	25,942	32,652	52,751	22,703	9,034
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	2,799	2,636	2,101	400	0
NSE	0	0	0	0	0
Total	2,799	2,636	2,101	400	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	28,741	35,288	54,852	23,102	9,034
NSE	0	0	0	0	0
Total	28,741	35,288	54,852	23,102	9,034
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: PENSION & PBOPs
 Witness: David I. Sarkaria
 Category: A. EMPLOYEE PENSION
 Category-Sub: 2. EMPLOYEE PENSION - PBOP
 Workpaper: 2PN000.001 - EMPLOYEE PENSION - PBOP

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	-528	0	318	0
NSE	0	0	0	0	0
Total	0	-528	0	318	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010	0	-528	0	0.0	1-Sided Adj	N/A	DSREED2013120 6172713053
Transfer PBOP costs to correct workgroup							
2010 Total	0	-528	0	0.0			
2011 Total	0	0	0	0.0			
2012	0	318	0	0.0	1-Sided Adj	N/A	DSREED2013120 6172841123
Transfer PBOP costs to correct workgroup							
2012 Total	0	318	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PN000.001

SoCalGas
 PBOP Contribution Projection
 For Years 2014-2016

ASSUMPTIONS

1. PBOP contribution amounts based on estimates provided by the Company's certified actuary, Towers Watson.

	Actual	Projected		
	2013	2014	2015	2016
PBOP Contributions	<u>\$ 9,033,663</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,520,000</u>

**Southern California Gas Company PBOPs
General Rate Case Forecast
FAS Regulatory Costs
(in millions)**

Cost and contributions are for the respective years, headcount and funded status information is as of 1/1.

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
SoCal Gas PBOP ⁽¹⁾										
• FAS Cost	(0.23)	(1.38)	1.52	2.73	3.49	4.27	5.04	5.95	6.88	7.82
• Contributions	0.00	0.00	1.52	2.73	3.49	4.27	5.04	5.95	6.88	7.82
• Active Participant Headcount	8,196	8,418	8,742	9,018	9,018	9,018	9,018	9,018	9,018	9,018
• FAS Value of Assets	847.50	868.32	887.00	905.39	922.96	939.73	956.55	974.10	993.47	1,015.20
• APBO	759.98	817.12	890.95	908.58	925.30	941.18	957.09	973.79	992.27	1,013.04
• Funded Percentage (FV ÷ APBO)	112%	106%	100%	100%	100%	100%	100%	100%	100%	100%

⁽¹⁾ Includes an estimate for non-spouse dependent coverage.



Sempra Energy PBOPs - with FTEs
General Rate Case Forecast
FAS Regulatory Costs

Assumptions and Notes

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<i>Baseline Assumptions:</i>										
• Discount rate (FAS costs)	4.95%	4.55%	4.55%	4.55%	4.55%	4.55%	4.55%	4.55%	4.55%	4.55%
• Annual compensation rate of increase	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based
• Expected return on assets (FAS costs)	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%
• Assumed investment return	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%
• Healthcare Trend										
	Varies by									
• Pre - 65	medical plan ⁽¹⁾	7.75%	7.75%	7.75%	6.50%	5.50%	5.00%	5.00%	5.00%	5.00%
• Post - 65		4.75%	4.75%	4.75%	4.75%	4.75%	4.50%	4.50%	4.50%	4.50%

⁽¹⁾ The trend rate used in 2014 was 13.9% for Anthem plans and -4.3% for Kaiser plans

Notes

- January 1, 2013 participant census
- Forecasted counts reflect anticipated future headcount increases as provided by Sempra and known participant transfers between plans during 2013
- April 30, 2014 capital market conditions for determining discount rates and cash balance/HRA crediting rates for 2015 and beyond – market conditions are expected to remain constant throughout the forecast period
- December 31, 2013 value of assets
- Includes all plan changes described with December 31, 2013 disclosure
- The 2014 trend rates were updated to reflect the most recent experience
- All plans reflect annual mortality improvements for 2014 and 2015
- The mortality tables were changed from RP-2000 "Employees"/"Healthy Annuitants" tables using Scale AA to RP-2014 mortality tables projected using Scale MP-2014 starting in 2016
- Other assumptions same as December 31, 2013 financial reporting
- SoCal Gas contributes the lesser of FAS cost or maximum tax deductible contributions

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

Area: PENSION & PBOPs
Witness: David I. Sarkaria

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-8001	000	EMPLOYEE PENSION